



**FIRST-YEAR OF BACHELOR OF
COMMERCE MAJOR ACCOUNTANCY
REVISED SYLLABUS ACCORDING TO
CBCS NEP 2020**

**COURSE TITLE: BUSINESS DEVELOPMENT
SEMESTER-I, W.E.F. 2023-2024**

**RECOMMENDED BY THE BOARD OF STUDIES IN COMMERCE
AND**

APPROVED BY THE ACADEMIC COUNCIL

Devrukh Shikshan Prasarak Mandal's

Nya. Tatyasaheb Athalye Arts, Ved. S. R. Sapre Commerce, and
Vid. Dadasaheb Pitre Science College (Autonomous), Devrukh.
Tal.Sangmeshwar, Dist. Ratnagiri-415804, Maharashtra, India

Academic Council Item No: _____

Name of the Implementing Institute	:	Nya. Tatyasaheb Athalye Arts, Ved. S. R. Sapre Commerce, and Vid. Dadasaheb Pitre Science College (Autonomous), Devrukh. Tal. Sangmeshwar, Dist. Ratnagiri-415804,
Name of the Parent University	:	University of Mumbai
Name of the Programme	:	Bachelor of Commerce
Name of the Department	:	Accountancy
Name of the Class	:	First Year
Semester	:	First
No. of Credits	:	02
Title of the Course	:	Business Development
Course Code	:	ACOE101
Name of the Vertical in adherence to NEP 2020	:	Major and Minor
Eligibility for Admission	:	Any 12 th Pass seeking Admission to Degree Programme in adherence to Rules and Regulations of the University of Mumbai and Government of Maharashtra
Passing Marks	:	40%
Mode of Assessment	:	Formative and Summative
Level	:	UG
Pattern of Marks Distribution for TE and CIA	:	30:20
Status	:	NEP-CBCS
To be implemented from Academic Year	:	2023-2024
Ordinances /Regulations (if any)		

Nya. Tatyasaheb Athalye Arts, Ved. S. R. Sapre Commerce and Vid. Dadasaheb Pitre Science College, Devrukh (An Autonomous College Affiliated with University of Mumbai)

Syllabus for First Year of Bachelor of Commerce in Accountancy

(With effect from the academic year 2023-2024)

SEMESTER-I

Paper No.— I

Course Title: Business Development

No. of Credits - 02

Type of Vertical: Major and Minor

COURSE CODE:ACOE101

Learning Outcomes Based on BLOOM's Taxonomy:

After completing the course, the learner will be able to...

Course Learning Outcome No.	Blooms Taxonomy	Course Learning Outcome
CLO-01	Understand	To understand the concepts of business and its scope
CLO-02	Apply	Applying the business related concepts in day to day life
CLO-03	Analyze	Analyzing the scope and activities of business
CLO-04	Evaluate	Evaluating the international environmental business.

Syllabus for First Year of Bachelor of Commerce in Accountancy

(With effect from the academic year 2023-2024)

SEMESTER-I

Paper No.– I

Course Title: Business Development

No. of Credits - 02

Type of Vertical: Major and Minor

COURSE CODE: ACOE101

COURSE CONTENT			
Module No.	Content	Credits	No. of Lectures
1	<p>Module I : Business</p> <p>Introduction: Concept, Functions, Scope and Significance of business. Traditional and Modern Concept of business.</p> <p>Objectives of Business: Steps in setting business objectives, classification of business objectives, Reconciliation of Economic and Social Objectives.</p> <p>New Trends in Business: Impact of Liberalization, Privatization and Globalization, Strategy alternatives in the changing scenario, Restructuring and turnaround strategies</p>	01	15
2	<p>Module II : Business Environment</p> <p>Introduction: Concept and Importance of business environment, Inter- relationship between Business and Environment</p> <p>Constituents of Business Environment: Internal and External Environment, Educational Environment and its impact, International Environment – Current Trends in the World, International Trading Environment – WTO and Trading Blocs and their impact on Indian Business</p>	01	15
	Total	02	30

Access to the Course

The course is available for all the students admitted for Bachelor of Commerce as a Major or a minor. The students seeking admission in other disciplines may select the course as a minor considering the terms and conditions laid down by the University of Mumbai, the Government of Maharashtra, and the college, from time to time.

Forms of Assessment

The assessment of the course will be of Diagnostic, Formative and Summative type. At the beginning of the course diagnostic assessment will be carried out. The formative assessment will be used for the Continuous Internal Evaluation whereas the summative assessment will be conducted at the end of the term. The weightage for formative and summative assessment will be 30:20. The detailed pattern is as given below.

Term End Evaluation (30 Marks)

Question Paper Pattern

Time: 2 hours

Question No.	Unit/s	Question Pattern	Marks
Q.1	I	Attempt any 2 out of 3	16
Q.2	II	Attempt any 2 out of 3	14
Total			30

Internal evaluation (20 Marks)

Sr. No.	Description	Marks
1	Mid Term Examinations	10
2	Active Participation in teaching learning Process	05
3	Subject related activities as assigned by the teacher	05
Total		20

Grading Scale

The grading scale used is O to F. Grade O is the highest passing grade on the grading scale, and grade F is a fail. The Board of Examinations of the college reserves the right to change the grading scale.

References :

- 1) Business Organisation Management Maheshwari, Rajendra P, Mahajan, J.P., International Book House
- 2) Business Organisation, Maheshwari, Rajendra P, Mahajan, J.P., International Book House
- 3) Introduction To Commerce, Vikram, Amit, Atlantic Pub
- 4) A Course Book On Business Environment, Cherunilam, Francis, Himalaya Pub
- 5) Business Environment, Cherunilam, Francis, Himalaya Pub
- 6) Essentials Of Business Environment, Aswathappa, K., Himalaya Pub
- 7) Essentials Of Business Environment, Aswathappa, Himalaya Pub
- 8) Strategic Management, Kapoor, Veekas, Taxmann
- 9) Strategic Management, David, Fred R., Phi Learning
- 10) Strategic Management, Bhutani, Kapil, Mark Pub.
- 11) Strategic Management, Bhutani, Kapil, Mark Pub.
- 12) Entrepreneurship, Hisrich, Robert D, Mc Graw Hill
- 13) Entrepreneurship Development, Sharma, K.C., Reegal Book Depot
- 14) Service Marketing, Temani, V.K., Prism Pub
- 15) Service Marketing, Temani, V.K., Prism Pub
- 16) Management Of Service Sector, Bhatia, B S, V P Pub
- 17) Introduction To E – Commerce, Dhawan, Nidhi, International Book House
- 18) Introduction To Retailing, Lusch, Robert F., Dunne, Patrick M., Carver, James R., Cengage Learning
- 19) Retailing Management, Levy Michael., Weitz Barton A, Tata McGraw Hill