



# **BENGALURU CITY UNIVERSITY**

**CHOICE BASED CREDIT SYSTEM**

**(Semester Scheme with Multiple Entry and Exit Options for  
Under Graduate Course)**

**Syllabus for B.Com (Logistics & Supply Chain Management)  
(V & VI Semester)**

**2023-24 onwards**

**PROCEEDINGS OF THE MEETING OF THE BOS-UG-B.COM, B.COM BDA /IAS  
/A&F/ LSCM /TTM, B.VOC (A&T)/B.VOC (RM) COURSES**

Proceedings of the meeting of the BOS(UG) B.Com/B.Com-BDA/B.Com-IAS / B.Com-A&F/B.Com-LSCM/B.Com-TTM/B.Voc(A&T)/B.Voc(RM) Courses held on 8<sup>th</sup> and 9<sup>th</sup> August 2023 from 11:00 AM onwards, in the Department of Commerce, PK Block, Bengaluru City University, Bengaluru.

The board members had prepared the draft syllabus for the 5<sup>th</sup> and 6<sup>th</sup> semesters of the above mentioned courses and presented in the meeting. After elaborate discussions and deliberations, the draft syllabus was modified as per the suggestions of the board members and finalised.

Further, the board authorised the Chairperson to make the necessary changes, if required.

**MEMBERS PRESENT:**

1.	<b>Dr. Jalaja .K.R</b>	<b>Dean and Chairperson , Department Of Commerce, BCU</b>	<b>Chairperson</b>
2.	Dr. M. Muniraju	Former Dean and Chairman, Department Of Commerce, BCU	Member
3.	Dr. R. Sarvamangala	Dean and Chairperson , Department Of Commerce, BUB	Members
4.	Dr. Nagaraju. N	Professor, Department Of Commerce, Mangaluru University, Mangaluru	Members
5.	Dr. Channappa	Professor, Department Of Commerce, Osmania University, Hyderabad.	Member
6.	Dr. B. G. Bhaskara	Principal , Sheshadripuram College, Bengaluru	Member
7.	Dr. Padmaja. P.V	Principal , MLA Academy of Higher Education, Bengaluru	Member
8.	Dr. Parvathi	Principal, VET First Grade College, Bengaluru	Member
9.	Dr. S. N. Venkatesh	Principal, Sheshadripuram College, Yelahanka, Bengaluru	Member
10.	Dr. S. Harish	Principal, Vijaya Evening College, Bengaluru	Member
11.	Dr. D. Raja Jebasingh	Associate Professor, Department Of Commerce, St Joseph's College of Commerce, Bengaluru	Member

## CO-OPTED MEMBERS:

12.	Dr. G. Venugopal	Principal VVN Degree College, Bengaluru	Member
13.	Dr. Bhavani.H	Associate Professor, Department of Commerce, Vivekananda Degree College ,Bengaluru	Member
14.	Shri. Gururaja Rao. H.N	Associate Professor, Department of Commerce, Vijaya College, Bengaluru	
15.	Dr. Savitha.K	Principal, BEL First Grade College, Bengaluru	Member
16.	Dr. Swaminathan C	Associate Professor, Department of Commerce, GFGC, Malleshwaram, Bengaluru	Member
17.	Dr. Padmanabha. H.R	Principal, ASC Silver Valley College, Bengaluru	Member
18.	Dr. Srihari	Associate Professor, Department of Commerce, SSMRV College, Bengaluru	Member
19.	Dr. Nagaraja. C	Assistant Professor, Department of Commerce, GFGC Yelahanka, Bengaluru	Member
20.	Smt. Asha. N	Principal, Sindhi College, Bengaluru	Member
21.	Smt. Priya Srinivasa	Assistant Professor, Department of Commerce, BMS College of Commerce and Management, Bengaluru	Member

*bili* 12/09/23  
Dr. JALAJA. K.R. M.COM., MBA., Ph.D  
Dean & Chairperson  
Department of Commerce  
Bengaluru City University

**Chairperson- BOS(UG)**

**B.COM- LSCM**

Semester V								
Sl.No.	Course Code	Title of the Course	Category of Courses	Teaching Hours/Week (L + T + P)	SEE	CIE	Total Marks	Credits
37	B.Com.LSCM 5.1	Financial Management	DSC-13	3+0+2	60	40	100	4
38	B.Com.LSCM 5.2	Income Tax Law and Practice-I	DSC-14	3+0+2	60	40	100	4
39	B.Com.LSCM 5.3	Sourcing for Logistics & Supply Chain	DSC-15	3+0+2	60	40	100	4
40	B.Com.LSCM 5.4	Managing Procurement Contracts and Relationships	DSC-16	3+0+2	60	40	100	3
41	B.Com.LSCM 5.5	Facilities Management	DSC-17	3+0+2	60	40	100	3
42	B.Com.LSCM 5.6	GST- Law & Practice	Vocational-1	3+0+2	60	40	100	4
43	B.Com.LSCM 5.7	Cyber Security OR Employability Skills	SEC - SB Anyone to be chosen	2+0+2	60	40	100	3
<b>Sub –Total (E)</b>					<b>420</b>	<b>280</b>	<b>700</b>	<b>25</b>

Semester VI								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours/ Week (L + T + P)	SEE	CIE	Total Marks	Credits
44	B.Com.LSCM 6.1	Management Accounting	DSC-18	3+0+2	60	40	100	4
45	B.Com.LSCM 6.2	Income Tax Law and Practice-II	DSC-19	3+0+2	60	40	100	4
46	B.Com.LSCM 6.3	Quality Management in Supply Chain	DSC-20	3+0+2	60	40	100	4
47	B.Com.LSCM 6.4	Freight Transport System	DSC -21	3+0+2	60	40	100	3
48	B.Com.LSCM 6.5	Global Environment for Supply Chain Management	DSC-22	3+0+2	60	40	100	3
49	B.Com.LSCM 6.6	E- Commerce	Vocational -2	2+0+2	60	40	100	4
50	B.Com.LSCM 6.7	Internship	<b>3 Hours per Teacher for a batch of 50 students</b>	1+0+2	-	100	100	3
<b>Sub -Total (F)</b>					<b>360</b>	<b>340</b>	<b>700</b>	<b>25</b>

**Note:**

- The students shall undergo 4 weeks of internship programme in any business organization (Tiny, small, medium or large scale) immediately after completion of 4<sup>th</sup> Semester Examination but 45 Days before the end of 6<sup>th</sup> Semester classes and shall submit internship report to the College. Colleges shall submit internship report marks along with 6<sup>th</sup> Semester Internal Assessment marks.
- Marks allotted for Internship (100) shall be split into 60 marks for report and 40 marks for Viva-voce. Evaluation of report and conduct of Viva- voce shall be at the institutional level.
- 01 hour of Internship class shall be taken in the classroom for explaining and guiding on internship and 02 hours of Practical class shall be used to monitor the Internship Course.

<b>Name of the Program: Bachelor of Commerce (B.Com.LSCM)</b> <b>Course Code: B.Com. LSCM 5.1</b> <b>Name of the Course: FINANCIAL MANAGEMENT</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs.</b>	<b>56 Hrs.</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ol style="list-style-type: none"> <li>Understand the role of financial managers effectively in an organization.</li> <li>Apply the compounding &amp; discounting techniques for time value of money.</li> <li>Take investment decision with appropriate capital budgeting techniques for investment proposals.</li> <li>Understand the factors influencing the capital structure of an organization.</li> <li>Estimate the working capital requirement for the smooth running of the business</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Financial Management</b>		<b>10</b>
<b>Introduction:</b> Meaning of Finance-Finance Function-Objectives of Finance function-Organization of Finance function. <b>Financial Management:</b> Meaning and definition of Financial Management-Goals of Financial Management-Scope of Financial Management-Functions of Financial Management-Role of Finance Manager in India. <b>Financial planning:</b> Meaning –Need – Importance -Steps in financial Planning – Principles of a sound financial plan and Factors affecting financial plan		
<b>Module No. 2: Time Value of Money</b>		<b>10</b>
Introduction – Meaning of time value of money-time preference of money- Techniques of time value of money: Compounding Technique-Future value of Single flow. Multiple flow and Annuity – Perpetuity-Discounting Technique-Present value of Single flow, Multiple flow – and Annuity. ( Theory and Problems)		
<b>Module No. 3: Capital Structure and Leverages</b>		<b>12</b>
Introduction-Meaning and Definition of Capital Structure, Factors determining the Capital Structure, Concept of Optimum Capital Structure, EBIT-EPS Analysis. Leverages: Meaning and Definition, Types of Leverages- Operating Leverage, Financial Leverage and Combined Leverages. ( Theory and Problems)		
<b>Module No. 4: Capital Budgeting</b>		<b>14</b>
Introduction-Meaning and Definition of Capital Budgeting, Features, Significance – Steps in Capital Budgeting Process. Techniques of Capital budgeting: Traditional Methods – Pay Back Period, and Accounting Rate of Return – DCF Methods: Net Present Value- Internal Rate of Return and Profitability Index- (Theory and Problems).		
<b>Module 5: Working Capital Management</b>		<b>10</b>
Introduction- Meaning and Definition, types of working capital, Operating cycle, Determinants of working capital needs-Sources of working capital- Merits of adequate working capital - Dangers of excess and inadequate working capital. (Theory only).		

**Skill Development Activities:**

1. Prepare the list of Functions of Finance Manager.
2. As a finance manager of a company, design an appropriate Capital Structure.
3. Evaluate a capital investment proposal by using NPV method with imaginary figures.
4. Calculate EBIT and EPS with imaginary figures.
5. Calculate PBP with imaginary figures of Uneven Cash inflow for three years.

**Books for reference:**

- IM Pandey, Financial management, Vikas publications, New Delhi.
- AbrishGuptha, Financial management, Pearson.
- Khan & Jain, Basic Financial Management, TMH, New Delhi.
- S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi.
- Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
- Ravi M Kishore, Financial Management, Taxman Publications
- Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.

<b>Name of the Program: Bachelor of Commerce (B.Com. LSCM)</b> <b>Course Code: B.Com. LSCM 5.2</b> <b>Name of the Course: INCOME TAX LAW AND PRACTICE – I</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs.</b>	<b>56 Hrs.</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b>		
a) Understand the basic concepts of Income Tax as per Income Tax Act 1961. b) Understand the provisions for determining the residential status of an Individual. c) Comprehend the meaning of Salary, Perquisites, allowances and Profit in lieu of salary, and various retirement benefits. d) Compute the income house property for different categories of house property. a) Comprehend the assessment procedure and to know the power of income tax authorities.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Basic Concepts of Income Tax</b>		<b>08</b>
Introduction –Meaning of tax- types of taxes and canons of taxation, Important definitions, assessment year, previous year including exceptions, assesses, person, income, casual income, Gross Total Income, Total Income, Agricultural Income, Tax Rates (Old and New Regimes)- Exempted incomes of individuals under section 10.		
<b>Module No. 2: Assessment Procedure and Income Tax Authorities</b>		<b>08</b>
Meaning of Assessment - Types of Assessment– Regular Assessment- Self Assessment – Best Judgement Assessment- Summary Assessment – Scrutiny Assessment – Income Escaping Assessment - Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions where quoting of PAN is compulsory. Income Tax Authorities their Powers and functions. CBDT, CIT and AO.		
<b>Module No. 3: Residential Status and Incidence of Tax</b>		<b>10</b>
Introduction – Residential status of an individual. Determination of residential status of an individual. Incidence of tax or Scope of Total income. Problems on computation of Gross total Income of an individual (excluding deductions U/S 80)		
<b>Module No. 4: Income from Salary</b>		<b>18</b>
Introduction - Meaning of Salary -Basis of charge- Definitions–Salary, allowances, Perquisites and profits in lieu of salary - Provident Fund - Retirement Benefits – Gratuity, pension and Leave salary. Deductions U/S 16 and Problems on Computation of Taxable Salary.		
<b>Module No. 5: Income from House Property</b>		<b>12</b>
Introduction - Basis of charge - Deemed owners -House property incomes exempt from tax, Vacancy allowance and unrealized rent. Annual Value –Determination of Annual Value- Deductions U/S 24 from Net Annual Value - Problems on Computation of Income from House Property		

**Skill Developments Activities:**

1. Prepare slab rates chart for different Individual assesses (Old Regime).
2. List out any 6 Incomes exempt from tax under section 10 of an Individual.
3. Draw an organization chart of Income Tax Authorities.
4. Prepare the chart of perquisites received by an employee in an organization.
5. Prepare the chart of Computation of Income under House Property.

**Books for Reference:**

- Mehrotra H.C and T.S.Goyal, Direct taxes, SahityaBhavan Publication, Agra.
- Vinod K. Singhanian, Direct Taxes, Taxman Publication Private Ltd, New Delhi.
- Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.
- Bhagawathi Prasad, Direct Taxes.



<b>Name of the Program: Bachelor of Commerce (B.Com. LSCM)</b> <b>Course Code: B.Com. LSCM 5.3</b> <b>Name of the Course: SOURCING FOR LOGISTICS &amp; SUPPLY CHAIN</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs.</b>	<b>56 Hrs.</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> a) Understand various concepts relating to sourcing for logistics b) Examine the requirements for sourcing from external sources c) Comprehend the assessment criteria for selection and evaluation of suppliers' financial performance and stability d) Gain knowledge on different regulatory aspects of sourcing		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: SOURCING FOR LOGISTICS</b>		<b>10</b>
Definition. Approaches to sourcing. Sole sourcing – Single, Dual & Multiple sourcing arrangements, Other sourcing/Purchasing Strategies, Tendering – Open, Restricted and Negotiated approaches. Intra–Company trading and Transfer pricing arrangement, Implications of International Sourcing.		
<b>Module No. 2: EXTERNAL SOURCING</b>		<b>12</b>
Criteria for sourcing requirement from external suppliers – Quality Assurance, Environmental and Sustainability, Technical Capabilities, System Capabilities, Labour Standards, Financial Capabilities. Award criteria – Price, Total Life Cycle Costs, Technical Merit, Added Value Solutions, Systems and Resources.		
<b>Module No. 3: ASSESSMENT OF SUPPLIER FINANCIAL PERFORMANCE &amp; STABILITY</b>		<b>14</b>
Sources of information on potential suppliers' Financial performance. Financial reports – Profit & Loss Statements, Balance Sheets, and Cash Flow Statements. Ratio Analysis on Liquidity, Profitability, Gearing and Investment. Role of credit rating agencies		
<b>Module No. 4: ASSESSMENT OF MARKET DATA</b>		<b>12</b>
Analysis of Suppliers' Market; Secondary Data on Markets & Suppliers; Indices that measure economic data. Process of obtaining tenders and quotations. Decision criteria for tenders and quotations. Criteria to assess tenders and quotations – Use of weighted points system.		
<b>Module 5: LEGISLATIVE, REGULATORY &amp; ORGANIZATIONAL REQUIREMENTS</b>		<b>8</b>
Legislative, Regulatory & Organizational Requirements when sourcing from not-for-profit, private and public sector suppliers. Competitive tendering process. Timescales on tendering process. Procedure for award of contract. Role of Regulatory bodies.		

**Skill Development Activities:**

1. Highlight the stages when Early Supplier Involvement is encouraged by companies to maximise the benefits
2. Explain Supply Base Optimisation as a sourcing strategy
3. List out the roles of Regulatory bodies associated with sourcing.
4. Identify the benefits of co-location of suppliers to the company.
5. List out the Credit rating agencies for supplier assessment.

**Books for Reference:**

- Donald Waters, Logistics - An Introduction to Supply Chain Management, Palgrave Macmillan, New York,
- John Gattorna , Handbook of Logistics and Distribution Management.
- P. Fawcett, R. McLeish and I Ogden, Logistics Management.
- D.M. Lambert & J R Stock, Richard D Irwin Inc., Strategic Logistics Management.
- Martin Christopher, Logistics and Supply Chain Management, Pitman Publishing, 2<sup>nd</sup> Edition
- David N, Burt, Donald W. Dobler, Stephen L. Starling, "World Class Supply Management- A Key to Supply Chain Management", Tata McGraw Hill Publishing Company Ltd., New Delhi.
- Rahul V Altekar, "Supply Chain Management- Concepts and Cases", (240-269) Prentice Hall of India Pvt. Ltd.
- Donald. J. Bowersox& Donald. J. Closs, Logistical Management-The integrated Supply Chain Process, TATA Mc-Graw Hill
- Sunil Chopra & Peter Meindl, Supply Chain Management, Strategy, Planning, and Operation, PHI2002
- Donald J Bowersox, David J Closs, M Bixby Cooper, Supply Chain Logistics Management- McGraw Hill Education, 3<sup>rd</sup> Indian Edition.
- David Simchi-Levi, Philip Kaminsky, Edith Simchi-Levi, Ravi Shankar, Designing and Managing the Supply Chain, Concepts, Strategies and case studies, McGraw Hill Education (India) Private Ltd.

Name of the Program: Bachelor of Commerce (B.Com.LSCM)		
Course Code: B.Com. LSCM 5.4		
Name of the Course: MANAGING PROCUREMENT CONTRACTS AND RELATIONSHIPS		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs.	56 Hrs.
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b>		
a) Understand the conceptual framework of procurement in Supply Chain		
b) Examine the dynamics of relationships in supply chains		
c) Understand the impact of STEEPLE factors on supply chains		
d) Comprehend the relevance of the contract management, risk and resolution of contractual disputes		
e) Understand the contractual risks in supply chains		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: DYNAMICS OF RELATIONSHIPS IN SUPPLY CHAINS</b>		<b>10</b>
Types of relationships – Internal and External. Relationship spectrum, Relationship life cycle, Classification of competitive forces on relationships. Impact of Social, Technological, Economic, Environmental, Political, Legislative and Ethical (STEEPLE) factors on supply chains.		
<b>Module No. 2: LEGAL ASPECTS ON PERFORMANCE OF CONTRACTS</b>		<b>12</b>
Interpretation of financial and technical data relating to the performance of contracts. Elements of a legally binding agreement. Implied and express terms that affect the performance of contracts. Vital and non-vital terms, breach of contracts, assessment of damages, limits of liability, procedure for termination		
<b>Module No. 3: CONTRACT MANAGEMENT</b>		<b>12</b>
Responsibilities for contract management, Contract implementation plans and on-going demand management. Planning and governance for contract management. Resources required for contract management. Responsibilities of a contract manager.		
<b>Module No. 4: CONTRACTUAL RISK &amp; CONFLICT RESOLUTION</b>		<b>12</b>
Types of Contractual Risks – Internal, Market, Economic, Legal, Ethical and external risks; Assessment of contractual risks; Approaches to conflict resolution – Negotiated settlement, Alternative dispute resolutions, other mechanisms		
<b>Module 5: SUPPLIER RELATIONSHIP MANAGEMENT</b>		<b>10</b>
Definitions and Comparison of Contract Management & Supplier Relationship Management. Types of supplier relationships- Contractual, Collaborative And Alliances; Techniques for Supplier Relationship Management, Approaches to supplier development, Strategies for relationship improvement, Best Practices in Supplier development.		

**Skill Development Activities:**

1. Identify the activities that lead to breach of contracts
2. List out the various means and mechanisms for settling contractual disputes.
3. Discuss the role of self-certified vendors
4. Chart the framework for ethical behaviour in procurement.
5. List out the features of any one type of supplier relationship.

**Books for Reference:**

- N. Viswanadham and Y. Narahari. Performance Modelling of Automated manufacturing Systems. Prentice Hall of India, 1998.
- Sunil Chopra and Peter Meindl. Supply Chain Management: Strategy, Planning, and Operation, Prentice Hall of India, 2002.
- Jeremy F. Shapiro. Modelling the Supply Chain. Duxbury Thomson Learning, 2001.
- David Simchi Levi, Philip Kaminsky, and Edith Simchi Levi. Designing and Managing the Supply Chain: Concepts, Strategies, and Case Studies. Irwin McGraw Hill, 2000.
- Donald Waters, Logistics- An Introduction to Supply Chain Management, Palgrave Macmillan, New York,
- Dr. Martin Khan, Sales & Distribution Management, Excel Books
- Dr. S. V. Bhave, Physical Distribution Management

<b>Name of the Program: Bachelor of Commerce (B.Com. LSCM)</b> <b>Course Code: B.Com. LSCM 5.5</b> <b>Name of the Course: FACILITIES MANAGEMENT</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>4 Hrs.</b>	<b>56 Hrs.</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be enable to</b> <ul style="list-style-type: none"> <li>• Understand the components of facilities management</li> <li>• Examine the dynamics of material handling in supply chains</li> <li>• Study the various aspects of packaging in supply chains</li> <li>• Comprehend the relevance of warehousing and transportation in supply chains</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: FACILITIES LOCATION AND LAYOUT</b>		<b>10</b>
<b>Introduction to Facilities Management:</b> Concept, Need, analysis, risk assessment and Crisis management in Facility Management. <b>Facility location</b> —Need for location planning, Relationship of location decision to SCM, Universal nature of location decision, maximisation of locational advantages, Factors affecting facility location decisions, Industrialisation, procedures, techniques for facility location, errors on location selection. <b>Facility Layout</b> – Concept of facility layout, Objectives, Types of facility layout, Factors Affecting the Layout, requisites for developing facility layout, Design of facility layout, Techniques for designing facility layout		
<b>Module No. 2: MATERIAL HANDLING</b>		<b>14</b>
Concept of <b>Materials Handling</b> , Handling Objectives, Factors considered in material handling, Techniques of material handling (OR, Material Flow analysis, Computerised material retrieval system ASRS (Advanced storage and retrieval system) Principles of Materials Handling. <b>Materials Handling Equipment</b> – Forklift Trucks, Rifer Trucks, Pallet Trucks, Tow lines, Tractor trailers, Conveyors, Carousels. Automated & Semi Automated systems and Handling Procedure, Information – Directed systems, Special Handling Considerations- E-Fulfillment, Environmental concerns, Regulatory environment, Returns processing.		
<b>Module No. 3: PACKAGING</b>		<b>12</b>
<b>Packaging:-</b> Definitions, Importance and Function of Packaging, Flow of actions in packaging, Factors considered in packaging, Techniques of packaging, Consumer Packaging, Industrial Packaging, <b>Packaging Materials-</b> Traditional and Modern – Film based, Blanket Wrapping, Returnable containers, Intermediate Bulk Containers, Pallets Pools, Plastic Pallets, Refrigerated Pallets.		
<b>Module No. 4: WAREHOUSING</b>		<b>12</b>
<b>Warehousing:- importance of warehousing, Warehouse Functions</b> , Factors to be considered, Warehouse Operating Principles, <b>Planning the distribution warehouse-</b> Location strategy (market positioning strategy, product positioning strategy, intermediately positioning strategy), product-mix considerations, expansion, selection of material handling system, warehouse layout, warehouse space, design; Initiating warehouse operations- stocking the warehouse, personnel training, designing work procedures; <b>Warehouse security systems-</b> Pilferage protection, product deterioration, programming local delivery, Accident prevention- Safety and maintenance; <b>Lean warehousing:-</b> Cross–docking, reduced sizes, customer and service quality, increased automation, increased assembly operations. <b>Warehouse management systems:</b> meanings and uses only.		

**Transportation function-** Flow of actions, Factors to be considered, Techniques- containerized transportation, Cool Chain Transport, Multi-Modal Logistics, Milk Run distribution system, Cross Docking, Direct shipment. (Study of Wal-Mart logistics system),  
**Responsibilities of traffic department:-** Auditing and claim administration, equipment scheduling, rate negotiation, research, and tracing and expediting; **Best practices** in Supply chain logistics

**Skill development**

- List out some of the errors in facility location in supply chains
- List out any six material handling equipment and their uses
- List out some of the modern methods of packaging
- List out some of the modern techniques of Transportation
- Bring out the steps in planning and designing a distribution warehouse

**Books for Reference:**

- Logistical Management-The Integrated Supply Chain Process – Donald. J. Bowersox & Donald. J. Closs, TATA McGraw Hill
- Essentials of Supply Chain Management – Dr. R.P. Mohanty&Dr. S.G. Deshmukh, Jaico Publishing
- Rahul V Altekar, “Supply Chain Management- Concepts and Cases”, PHIPvt. Ltd.
- David Simchi-Levi, Philip Kaminsky, Edith Simchi-Levi, Ravi Shankar, Designing and Managing the Supply Chain, Concepts, Strategies and case studies, McGraw Hill Education(India) Private Ltd.
- Donald Bowersox, David j Closs, Bixby Cooper, Supply Chain Logistics Management, McGraw Hill Education,3rd Edition.

<b>Name of the Program: Bachelor of Commerce (B.Com. LSCM)</b> <b>Course Code: B.Com. LSCM 5.6 (Vocational Course-1)</b> <b>Name of the Course: GST-LAW &amp; PRACTICE</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs.</b>	<b>56 Hrs.</b>
<b>Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar &amp; field work etc.,</b>		
<b>Course Outcomes: On successful completion of the course, the students will be able to:</b>		
a) Comprehend the concepts of Goods and Services tax. b) Understand the fundamentals of GST. c) Understand the GST Registration Process. d) Analyze the GST Procedures in Business. e) Know the GST Assessment and its computation.		
<b>Syllabus:</b>		<b>Hours</b>
<b>ModuleNo.1: Introduction to GST</b>		<b>10</b>
Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition, Powers and Functions. CGST Act-2017-Features and Important definitions.		
<b>ModuleNo.2: GST Registration and Taxable Event</b>		<b>10</b>
Registration under GST provision and process. Amendment and cancellation of registration, Taxable-event- Supply of goods and services - Meaning, Scope and types – composite supply, Mixed supply. Determination of time and place of supply of goods and services. Levy and collection of tax. List of exempted goods and services-Problems.		
<b>ModuleNo.3: Input Tax Credit</b>		<b>12</b>
Input Tax Credit - Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input tax, Reverse Charge Mechanism, tax invoice, Problems on input tax credit.		
<b>ModuleNo.4: GST Assessment</b>		<b>12</b>
Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self- Assessment, Summary and Scrutiny. Special Provisions. Taxability of E-Commerce, Anti-Profiteering, and Avoidance of dual control- issues in filing of returns, monthly collection targets, GST Council meetings.		
<b>ModuleNo.5: Valuations of Goods and Services Under GST</b>		<b>12</b>
Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money. Valuation rules for supply of goods and services: 1) General Valuation Rules; 2) Special Valuation Rules; Other cases for valuation of supply, imported services, imported goods, valuation for discount. Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value - Problems on GST.		

**Skill Development Activities:**

1. Prepare a tax invoice under the GST Act.
2. Write the procedure for registration under GST.
3. Prepare a chart showing rates of GST.
4. Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST.
5. List out the exempted Goods and Services under GST.

**Books for Reference:**

- V.S. Datey, Goods and Services Taxes, Taxman.
- Sathpal Puliana, M.A. Maniyar, Glimpse of Goods and Service Tax, Karnataka Law Journal Publications, Bangalore.
- Pullani and Maniyar, Goods and Service Tax, Published by Law Journal, Bangalore.
- H.C. Mehrotra and V.P. Agarwal, Goods and Services Tax.
- H.C. Mehrotra and S.P. Goyal, Goods and Services Tax.
- G.B. Baligar, Goods and Services Tax, Ashok Prakashan, Hubli.



## VI SEMESTER

Name of the Program: Bachelor of Commerce (B.Com. LSCM)		
Course Code: B.Com. LSCM 6.1		
Name of the Course: MANAGEMENT ACCOUNTING		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
<b>4 Credits</b>	<b>4 Hrs.</b>	<b>56 Hrs.</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ol style="list-style-type: none"> <li>a) Demonstrate the significance of management accounting in decision making.</li> <li>b) Analyse and interpret the corporate financial statements using various techniques.</li> <li>c) Compare the financial performance of corporates through ratio analysis.</li> <li>d) Understand the latest provisions in preparing cash flow statement.</li> <li>e) Understand the concept of Budgetary control</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Management Accounting</b>		<b>10</b>
Meaning and Definition – Objectives – Nature and Scope– Role of Management Accountant - Relationship between Financial Accounting and Management Accounting - Relationship between Cost Accounting and Management Accounting - Advantages and Limitations of Management Accounting. Management Reporting– Principles of Good Reporting System.		
<b>Module No. 2: Analysis of Financial Statements</b>		<b>12</b>
Analysis of Financial Statements: Meaning and Importance of Financial Statement Analysis -Methods of Financial Analysis – Problems on Comparative Statement analysis, Common Size Statement analysis and Trend Analysis		
<b>Module No. 3: Ratio Analysis</b>		<b>10</b>
Meaning and Definition of Ratio and Ratio Analysis – Uses and Limitations of ratios – Classification of Ratios: Turnover ratio - Liquidity ratios - Profitability ratios and Solvency ratios. Problems.		
<b>Module No. 4: Cash flow Analysis</b>		<b>12</b>
Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement – Limitations of Cash Flow Statement– Provisions of Ind. AS-7. Procedure for preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to Ind. AS-7.		
<b>Module No. 5: Budgetary Control</b>		<b>12</b>
Introduction – Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – Essential requirements of budgetary control – Advantages and Disadvantages of Budgetary Control – Types of Budgets- Functional Budgets - Cash budget, Sales Budget, Purchase Budget and Production Budget. Fixed and Flexible budgets - Problems on Flexible budget and Cash budget only.		

**Skill Development Activities:**

1. Prepare with imaginary figures a Flexible or Cash budget.
2. Prepare with imaginary figures comparative statement and analyze the financial position.
3. Prepare with imaginary figures statements of any one corporate entity, analyze the same by using ratio analysis.
4. Prepare with imaginary figures cash flow statement
5. Prepare a Trend analysis statement for three years with imaginary figures.

**Books for Reference:**

- Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O.Schatzberg, Introduction to Management Accounting, Pearson Education.
- Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
- Arora, M. N. Management Accounting, Vikas Publishing House, New Delhi
- Maheshwari, S.N. and S.N. Mittal, Management Accounting. Shree Mahavir Book Depot, New Delhi.

<b>Name of the Program: Bachelor of Commerce (B.Com.LSCM)</b> <b>Course Code: B.Com. LSCM 6.2</b> <b>Name of the Course: INCOME TAX LAW &amp; PRACTICE – II</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs.</b>	<b>56 Hrs.</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ol style="list-style-type: none"> <li>Understand the procedure for computation of income from business and other Profession.</li> <li>Learn the provisions for determining the capital gains.</li> <li>Compute the taxable income from other sources.</li> <li>Learn the computation of total income of an Individual.</li> <li>Understand the provisions relating to set-off and carry forward of losses</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Profits and Gains of Business and Profession</b>		<b>16</b>
Introduction-Meaning and definition of Business, Profession and Vocation. - Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable losses - Expressly disallowed expenses and losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern - Problems on computation of income from profession: Medical Practitioner - Advocate and Chartered Accountants.		
<b>Module No. 2: Capital Gains</b>		<b>12</b>
Introduction - Basis for charge - Capital Assets - Types of capital assets – Transfer - Computation of capital gains – Short term capital gain and Long term capital gain - Exemptions under section 54, 54B, 54EC, 54D and 54F. Problems covering the above sections.		
<b>Module No. 3: Income from other Sources</b>		<b>10</b>
Introduction - Incomes taxable under Head income other sources – Securities - Types of Securities - Rules for Grossing up. Ex-interest and cum-interest securities. Bond Washing Transactions - Computation of Income from other Sources.		
<b>Module No. 4: Set Off and Carry Forward of Losses and Deductions from Gross Total Income.</b>		<b>10</b>
Meaning- Provisions of Set off and Carry Forward of Losses (Theory only) Deductions under Sections 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80TTA, 80TTB and 80U as applicable to Individuals.		
<b>Module No. 5: Computation of Total Income and Tax Liability</b>		<b>8</b>
Computation of Total Income and tax liability of an Individual assessee under Old Regime.		

**Skill Development activities:**

1. Mention the procedure involved in the computation of income from profession.
2. List-out the different types of capital assets and identify the procedure involved in the computation of tax for the same.
3. List out the steps involved in the computation of income tax from other sources and critically examine the same.
4. List any 6 deductions available under section 80
5. Prepare a format for computation of taxable income and tax liability of an individual assessee

**Books for Reference:**

- Mehrotra H.C and T.S.Goyal, Direct taxes, Sahitya Bhavan Publication, Agra.
- Vinod K.Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi
- Gaur and Narang, Law and practice of Income Tax, Kalyani Publication, Ludhiana.
- Bhagawathi Prasad, Direct Taxes.

<b>Name of the Program: Bachelor of Commerce (B.Com. LSCM)</b> <b>Course Code: B.Com. LSCM 6.3</b> <b>Name of the Course: QUALITY MANAGEMENT IN SUPPLY CHAIN</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b>		
a) Understand the importance of quality in organisations b) Comprehend the different quality management systems and tools c) Understand the importance of quality control in supply chains d) Evaluate the vendor quality and supplier certifications e) Have an overall understanding of the quality movement		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: EVOLUTION OF QUALITY MOVEMENT</b>		<b>12</b>
<b>Concept of Quality, Quality movement, Philosophies of the gurus</b> - (Edward Deming, Joseph Juran, Genechi Taguchi, Masaki Imai, Philip Crosby) Difference between product and service quality <b>Management approaches to quality improvement</b> - Total Quality Management (TQM- general model), Continuous improvement, Zero defects, Just-In-Time (JIT), Lean management, Benchmarking		
<b>Module No. 2: QUALITY MANAGEMENT SYSTEMS, TOOLS AND COST</b>		<b>12</b>
<b>Management:</b> Meaning, Importance, Elements, principles and benefits of of Quality Management,, <b>QMS:</b> Quality management system- Meaning and benefits f QMS in organisations, <b>Quality Management tools:</b> Pareto Charts, Cause-and-effect diagrams, Process flow charts, Run diagrams, frequency histograms, scatter diagrams, control charts (Mean & Range). <b>Cost of Quality:</b> Meaning and types- Preventive, Appraisal and Internal and External failure costs; COPQ.		
<b>Module No. 3: QUALITY CONTROL IN SUPPLY CHAIN MANAGEMENT</b>		<b>12</b>
<b>Quality Control:</b> Meaning of Quality control, Aspects of Quality Control, Six Sigma - Principles, Benefits and Steps of Six Sigma; Methods(DMAIC, DMADV), Applications of six sigma for quality improvement in organizations; <b>Management Action for Quality Assurance,</b> Activities under Quality Assurance. <b>Quality control of purchased materials</b> and products in a supply chain		
<b>Module No. 4: VENDOR QUALITY MANAGEMENT</b>		<b>10</b>
Meaning of supplier quality, Role of Purchasing in managing supplier quality - Vendor quality analysis process, supplier performance measurement, supplier certifications, general problems of vendor quality, Supplier/Vendor Quality Survey, Model for evaluation of Supplier Quality. Supplier Quality improvement: A case study on ALCOA.		
<b>Module No. 5: QUALITY MOVEMENT AND BENCH MARKING</b>		<b>10</b>
<b>Organisations supporting the quality movement,</b> Quality Standards comparison, and awards (Malcolm Baldrige National Quality Award)- case studies <b>Benchmarking:</b> Meaning, Concepts, Benefits, elements, Reasons for benchmarking, process of benchmarking, Deming's 14 Points, FMEA, Quality Function Deployment (QFD) – House of Quality, QFD Process, Benefits,		

**Skill Development Activities:**

1. Briefly highlight the service quality dimensions as compared to product quality
2. Prepare a cause and effect diagram for a defective product of a company.
3. List out the criteria for evaluating vendor quality
4. Study the Malcolm Baldrige national quality awards and highlight the pillars of MBA.
5. Briefly Highlight the uses of Six sigma

**Books for Reference:**

- David N, Burt, Donald W. Dobler, Stephen L. Starling, "World Class Supply Management- A Key to Supply Chain Management", Tata McGraw Hill Publishing Company Ltd., New Delhi.
- Robert Monczka, Robert Trent, Robert Handfield, "Purchasing and Supply Chain Management, 2<sup>nd</sup> Edition, Thomson South Western.
- David Simchi-Levi, Philip Kamiusky, Edith Simchi Levi, "Designing & Managing the Supply Chain", Tata McGraw Hill
- Essentials of Supply Chain Management – Dr. R.P. Mohanty&Dr. S.G. Deshmukh, Jaico Publishing House
- Rahul V Altekar, "Supply Chain Management- Concepts and Cases", PHI.Pvt. Ltd.
- Production Management – L.C. Jhamb, EPH
- James R. Evans and William M. Lindsay, "The Management and Control of Quality", 8th Edition, First Indian Edition, Cengage Learning, 2012.
- Janakiraman. B and Gopal .R.K., "Total Quality Management - Text and Cases", Prentice Hall (India) Pvt. Ltd., 2006.
- Suganthi.L and Anand Samuel, "Total Quality Management", Prentice Hall (India) Pvt. Ltd., 2006.
- ISO9001-2015 standards

<b>Name of the Program: Bachelor of Commerce (B.Com. LSCM)</b> <b>Course Code: B.Com. LSCM 6.4</b> <b>Name of the Course: FREIGHT TRANSPORT SYSTEM</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> a) Understand the conceptual framework of Transportation b) Examine the dynamics of pricing to facilitate seamless flow of goods. c) Think critically about transportation economics d) Understand the significance and process of transport documentation e) Gain knowledge on different aspects of transport functionality, administration, documentation		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: TRANSPORT FUNCTION</b>		<b>12</b>
<b>Transport functionality</b> - Transport structure and classification - Principles and participants - Non-operating intermediaries; Costs and benefits of transport service. <b>Modes of Transport</b> – Rail, Water, Pipeline, Air, Motor Carriers (merits and demerits of each); An overview of transportation activities in India: Network and Performance; Issues for the future. <b>Transport security;</b> Land, Water and Air and Pipeline- security issues and measures (Treatment of hazardous materials' classification, packaging and handling)		
<b>Module No. 2: PRICING</b>		<b>10</b>
<b>Pricing fundamentals,</b> Pricing Methods, Pricing issues- potential discrimination, quantity discounts, pick up allowances, value added service cost, efficiency incentives		
<b>Module No. 3: TRANSPORT ECONOMICS</b>		<b>12</b>
<b>Economic drivers;</b> Transportation economics and Pricing Strategy, Rates and Rating Systems: - Class Rates, Cube rates, Commodity Rates, Special Rates and Services; <b>Economic impact analysis:</b> Transport as a catalyst for economic development; measuring the impact of transport on the economy- case studies of impacts.		
<b>Module No. 4:TRANSPORT DOCUMENTATION</b>		<b>12</b>
<b>Transport documents:</b> Delivery Order, Dock receipt, Bill of Lading, Freight Bill, Sea waybill (SWB/e-SWB), Airway Bill (AWB/e-AWB), shipping guarantee, packing note or list, consignment note - Shipping Manifest; Documentation process. <b>Export documents:</b> BOL, certificate of origin, commercial invoice, consular documents, destination control statement, Dock receipt, EEI, Export license, Export packing list, Free trade documents, inspection certificate, insurance certificate, shipper's letter of instruction.		
<b>Module No. 5: TRANSPORT ADMINISTRATION AND REGULATIONS</b>		<b>10</b>
<b>Transport Administration:</b> Operations Management, Consolidation, Negotiation, Control, Auditing and Claim Administration, Logistical Integration, Responsibilities of Traffic Department; Transport regulations- Domestic (in brief).		

**Skill Development Activities:**

1. Discuss the points of consideration in Airline packaging
2. Identify any two products suitable for transportation via Rail, Water, Pipeline, Air, Motor Carriers
3. Draft a BOL for shipment of goods
4. List out and explain the different kinds of Pricing
5. List out the duties and responsibilities of Traffic Department

**Books for Reference:**

- Rahul V Altekar, "Supply Chain Management- Concepts and Cases", (240-269) Prentice Hall of India Pvt. Ltd.
- Donald. J. Bowersox& Donald. J. Closs, Logistical Management-The integrated Supply Chain Process, TATA Mc-Graw Hill
- Sunil Chopra & Peter Meindl, Supply Chain Management, Strategy, Planning, and Operation, PHI 2002
- Donald J Bowersox, David J Closs, M Bixby Cooper, Supply Chain Logistics Management- McGraw Hill Education, 3<sup>rd</sup> Indian Edition.
- 4. David Simchi-Levi, Philip Kaminsky, Edith Simchi-Levi, Ravi Shankar, Designing and Managing the Supply Chain, Concepts, Strategies and case studies, McGraw Hill Education (India) Private Ltd.
- Donald Waters, Logistics- An Introduction to Supply Chain Management, Palgrave Macmillan, New York,



Name of the Program: Bachelor of Commerce (B.Com. LSCM) Course Code: B.Com. LSCM 6.5		
Name of the Course: GLOBAL ENVIRONMENT FOR SUPPLY CHAIN MANAGEMENT		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs.	56 Hrs.
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b>		
a) Understand the market forces for global supply chains b) Comprehend the strategies adopted to manage risks in supply chains. c) Gain knowledge on the global Supply chain performance d) Understand the significance of green supply chains		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: GLOBAL SUPPLY CHAINS</b>		<b>10</b>
Introduction to global supply chains, Driving Forces of Global Supply Chains -Global market forces, Technology force, Global cost forces, Political forces -Stage of International Development with particular reference to Supply chains.		
<b>Module No. 2: GLOBAL SUPPLY CHAIN STRATEGIES AND RISK MANAGEMENT</b>		<b>14</b>
<b>Risk management in Global Supply Chains-</b> Speculative Strategies,Hedge Strategies,Flexible Strategies;Strategic Requirements for Global Supply Chain implementation, Advantages of Global Supply Chains; Supply Chain security measures.		
<b>Module No. 3: ISSUES IN INTERNATIONAL SUPPLY CHAIN MANAGEMENT</b>		<b>12</b>
<b>Issues in International Supply Chain Management</b> –International Versus Regional Product, Local autonomy versus control logistics;Views on Global Logistics-Importing & Exporting, Main forces influencing imports and exports, Barriers to International Supply Chain Management and strategies to handle barriers		
<b>Module No. 4:GLOBAL SUPPLY CHAIN PERFORMANCE</b>		<b>14</b>
<b>The Global Supply ChainPerformancemeasures</b> –Total Supply Chain management cost, supply chain cash-to-cash cycle time, production flexibility,delivery performance, perfect order fulfillment, supply chain e-business performance; <b>Supply Chain performance measurement:</b> Steps in performance measurement, Traditional methods:- cost, revenue and profitability measures, performance standards and variances; International measurement: -(Balanced Scorecard, ABC / ABM, SCOR, ASLOG, EVALOG, etc.).		
<b>Module 5:GREEN SUPPLY CHAINS</b>		<b>6</b>
<b>Green Supply Chain</b> –Strategies. Green Supply Chain indicators, Strategic, tactical, Operational. Wastivity in Supply Chain.		

**Skill Development**

1. Show the Stage of International Development in SCM diagrammatically.
2. Study the Supply Chain security issues in global supply chains.
3. Discuss the Green Supply Chain strategies of any two select Companies.
4. Prepare a chart showing Supply Chain performance metrics using SCOR Model
5. Compare and contrast the issues in the supply chain management of a regional and international product, as example.

**Books for reference:**

- Supply chain Management - Sunil Chopra & Peter Meindl (PHI)
- Logistical Management - Donald J. Bowersox& David J. Closs (TATA MC GRAW HILL)
- Dr.R.P.Mohanty&Dr. S.G. Deshmukh, "Essentials of Supply Chain Management", (Jaico Student Edition)
- David Simchi Levi, Philip Kaminsky, and Edith Simchi Levi. Designing and Managing the Supply Chain: Concepts, Strategies, and Case Studies. Irwin McGraw Hill, 2000.
- David N, Burt, Donald W. Dobler, Stephen L. Starling, "World Class Supply Management- A Key to Supply Chain Management", Tata McGraw Hill Publishing Company Ltd., New Delhi.

<b>Name of the Program: Bachelor of Commerce (B.Com. LSCM)</b> <b>Course Code: B.Com. LSCM 6.6 (Vocational Course-2)</b> <b>Name of the Course: E-Commerce</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs.</b>	<b>56 Hrs.</b>
<b>Pedagogy:</b> Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & fieldwork etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to:</b> a) Comprehend the concepts of E-commerce b) Understand the e-retailing benefit sand key success factors c) Analyze the benefits of EDI d) To understand Cyber security e) Know the Issues in E-commerce.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No.1: E-Commerce and its Technological Aspects</b>		<b>12</b>
Overview of developments in Information Technology and Defining E-Commerce: The scope of E-commerce, Electronic Market, Electronic Data Interchange, Internet Commerce, Benefits and limitations of E-Commerce, Produce a generic framework for E-Commerce, Architectural framework of Electronic Commerce, Web based E-Commerce Architecture.		
<b>Module No.2: Consumer Oriented E-Commerce</b>		<b>12</b>
E-Retailing, Traditional retailing and e-retailing, Benefits of e-retailing, Key success factors, Models of e-retailing, Features of e-retailing. E-services: Categories of e-services, Web-enabled services, match making services, Information –selling on the web, e- entertainment, Auctions and other specialized services. Business to Business Electronic Commerce.		
<b>Module No.3: Electronic Data Interchange:</b>		<b>12</b>
Meaning, Benefits of EDI, EDI technology, EDI standards, EDI communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems - Need of Electronic Payment System: Study and examine the use of Electronic Payment system and the protocols used, Electronic Fund Transfer and secure electronic transaction protocol for credit card payment. Digital economy: Methods of payments on the net–Electronic Cash, cheque and credit cards on the Internet.		
<b>Module No. 4: Security &amp; Threats in E-Commerce</b>		<b>10</b>
Virus, Cyber Crime, Network Security: Encryption, Protecting Web server with a Firewall, Firewall and Security Policy, Network Fire walls and Application Firewalls, Proxy Server.		
<b>Module No.5: Issues in E-Commerce</b>		<b>10</b>
Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information collected at E-Commerce Websites, The Concept of Privacy, Legal protections Intellectual Property Rights: Types of Intellectual Property Protection, Governance.		

**Skill Development Activities:**

1. List any six organizations using e- commerce
2. List any six advantages of e- commerce
3. List any six electronic payment systems
4. List any six protections given under IPR for E- commerce firms
5. List any six issues in E-Commerce

**Books for Reference:**

- P.T.,Joseph, S.J., E-Commerce : An Indian Perspective, seventh edition, pages : 536, PHI
- Dale Hunter, Electronic Commerce, Jun 2022
- Pratima Narayan , E-Commerce : Legal Compliance, Edition: 1st Edition, 2020, Eastern Book Company
- Tulasi ram kandula & Jyosna Reddy, E-Commerce, First Edition, 2016, HPH
- Ritendra Goel, E- Commerce, New Age International, 2007