ಡಾ. ಮನಮೋಹನ ಸಿಂಗ್
ಬೆಂಗಳೂರು ನಗರ ವಿಶ್ವವಿದ್ಯಾನಿಲಯ

Dr. MANMOHAN SINGH
BENGALURU CITY UNIVERSITY

Office of the Registrar, Central College Campus, Dr. B.R. Ambedkar Veedhi, Bengaluru – 560 001.
PhNo.080-22131385, E-mail: registrar@bcu.ac.in/registrarbcu@gmail.com

No.MSBCU/BoS/Syllabus/Commerce/ 10< /2026-27 Date:29.06.2026

NOTIFICATION

Sub: Syllabus for the V & VI Semester Under Graduate Courses in the Faculty of Commerce -reg

Ref: 1. Government Order No. ED 166 UNE 2023 Bengaluru dated. 08.05.2024
2. Recommendations of the Boards of Studies in the Faculty of Commerce
3. Approval of the Academic Council in its meeting held on 08.06.2026
4. Orders of Vice-Chancellor dated.29.06.2026

****

The Syllabus prepared by the Boards of Studies for the different Programmes of V & VI semester Under Graduate Courses, in the faculty of Commerce based on the Guidelines and Curriculum Structure issued by the Government under ref(1) have been approved by Academic Council meeting held on 08.06.2026.

Accordingly, the CBCS Syllabus for the V & VI Semester Course of UG Courses Faculty of Commerce in respect of following programmes are hereby notified for implementation from the academic year 2026-27.

Sl.No.	Programmes
1.	B.Com– V & VI Semester
2.	B.Com – [Logistics and Supply Chain Management] – V & VI Semester
3.	B.Com –[Accounting and Finance] – V & VI Semester
4.	B.Com – [Business Data Analytics]– V & VI Semester
5.	B.Com – [Travel & Tourism Management]– V & VI Semester
6.	B.Com- [Fintech]– V & VI Semester
7.	B.Com-Retail Operation – AEDP– V & VI Semester
8.	B.Com-BFSI – AEDP– V & VI Semester
9.	BBA– V & VI Semester
10.	BBA [Aviation Management] – V & VI Semester

p.t.o

11.	BBA [Business Analytics] – V & VI Semester
12.	B.Voc. [Accounting and Taxation] – V & VI Semester
13.	B.H.M – V & VI Semester
14.	BTTM– V & VI Semester
15.	B.Com – CMA – I & II

The detailed Syllabi for above subjects are notified in the University Website: www.bcu.ac.in for information of the concerned.

REGISTRAR

Copy to;

1. The Registrar(Evaluation), Dr. Manmohan Singh Bengaluru City University
2. The Dean, Faculty of Commerce, MSBCU.
3. The Principals of the concerned affiliated Colleges of MSBCU- through email.
4. The P.S. to Vice-Chancellor/Registrar/Registrar (Evaluation), MSBCU.
5. Office copy / Guard file / University Website: www.bcu.ac.in

ಡಾ. ಮನಮೋಹನ್ ಸಿಂಗ್
ಬೆಂಗಳೂರು ನಗರ ವಿಶ್ವವಿದ್ಯಾನಿಲಯ

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BE BOUNDLESS

DR. MANMOHAN SINGH
BENGALURU CITY UNIVERSITY

BACHELOR OF COMMERCE

B.Com (Logistics and Supply Chain Management)

SYLLABUS AS PER STATE EDUCATION POLICY

CBCS- Scheme

1st and 2nd Semester (2024-25 onwards)

3rd and 4th Semester (2025-26 onwards)

5th and 6th Semester (2026-27 onwards)

DEPARTMENT OF STUDIES AND RESEARCH IN COMMERCE

Dr MANMOHAN SINGH BENGALURU CITY UNIVERSITY

Prasanna Kumara Block, Palace Road, Bengaluru-. 560 009

Proceedings of BOS Meeting

Proceedings of the BOS meeting for UG-B.COM (Regular), B.COM(FINTECH), B.COM AEDP (BFSI), B.Com AEDP(ROM),B.COM(BDA), B.Com (A&F), B.Com (LSCM), B.VOC(A&T), BBA, BBA(Aviation Management), BBA(Business Analytics), programmes as per the SEP structure for the Academic Year 2024-25 held on 3rd and 4th July 2024 in the Department of Studies and Research in Commerce, PK Block, Bengaluru City University, Bengaluru-560009.

The board has reviewed and approved the course matrix for 1st Semester to 6th Semester and syllabus for 1st and 2nd semesters of the above mentioned courses. The board authorized the Chairman to make the necessary changes.

MEMBERS PRESENT:

1.	Prof. Jalaja .K.R	Dean and Chairperson , Department Of Commerce,BCU	Chairperson
2.	Dr.R. Sarvamangala	Dean And Chairperson , Department Of Commerce, BUB	Member
3.	Dr. Nagaraju.N	Professor, Department Of Commerce,University of Mysore	Member
4.	Dr. B.G.Baskar	Principal ,Seshadripuram College, Bengaluru	Member
5.	Dr. Padmaja.P.V	Principal , MLA Academy Of Higher Education, Bengaluru	Member
6.	Dr. Parvathi	Principal, VET First Grade College, Bengaluru	Member
7.	Dr. Raja Jebasingh	Vice-Principal, St.Joseph's College of Commerce(Autonomous)	Member
8	Dr.K.Ramachandra	Professor, Department Of Commerce,Maharani Cluster University.	Member

Co-Opted Members Present

9	Prof.Ritika Sinha	Chairperson, Department of Management, Bengaluru City University	Member
10	Prof.G.Venugopal	Principal VVN Degree College, Bengaluru	Member
11	Dr.Savita. K	Principal, BEL First Grade College, Bengaluru	Member
12	Dr.Bhavani.H	Associate Professor, Department Of Commerce, Vivekananda Degree College ,Bengaluru	Member
13	Mr. H.N Gururaja Rao.	Associate Professor, Department Of Commerce, Vijaya College, Bengaluru	Member
14	Dr.Swamynathan.C	Associate Professor, Department of Commerce, GFGC Malleshwaram College, Bengaluru	Member
15	Prof.H R Padmanabha	Vice-Principal, Sai Vidya First Grade College, Yelahanka.	Member
16	Dr.Srihari	Associate Professor, Department Of Commerce, SSMRV College, Bengaluru	Member

17	Dr.Nagaraja.C	Assistant Professor, Department Of Commerce, GFGC Yalahanka College ,Bengaluru	Member
18	Smt.Asha.N	Principal, Sindhi Degree College, Bengaluru	Member
19	Mr.Sharath M	Assistant Professor, Sindhi College.	Member
Industry Experts			
20	CMA .Geetha Sauthanagopalan	Partner GM Associates, Bangalore.	Member
21	CMA .Abhijeet S Jain	Chairman, Bengaluru Chapter of the Institute of Cost Accountants of India	Member
22	Mr. G Vijay Raghavan	Founder- Stockathon Academy, Bangalore	Member

Dr. JALAJA. K R, M.COM., MBA., Ph.D
Dean & Chairperson
Department of Commerce
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Proceedings of the BOS meeting for UG-B.COM (Regular), B.COM(FINTECH), B.COM AEDP (BFSI), B.Com AEDP(ROM),B.COM(BDA), B.Com (A&F), B.Com (LSCM), B.VOC(A&T),
BBA, BBA(Aviation Management), BBA(Business Analytics), programmes as per the SEP structure for the Academic Year 2024-25 held on 20th and 21st June 2025 in the Department of Studies and Research in Commerce, PK Block, Bengaluru City University, Bengaluru-560009.

The board has reviewed and approved the course matrix for 3rd to 6th Semester and syllabus for 3rd, 4th, 5th and 6th semesters of the above mentioned courses. The board authorized the Chairman to make the necessary changes.

MEMBERS PRESENT:

1.	Prof. Jalaja .K.R	Dean and Chairperson , Department Of Commerce, BCU	Chairperson
2.	Dr. Padmaja.P.V	Principal , MLA Academy Of Higher Education, Bengaluru	Member
3.	Dr.Bhavani.H	Associate Professor, Department Of Commerce, Vivekananda Degree College ,Bengaluru	Member
4.	Dr.Swamynathan.C	Associate Professor, Department of Commerce, GFGC Malleshwaram College, Bengaluru	Member
5.	Dr. Mahesh.K.M	Principal, Sri. Bhagawan Mahaveer Jain Evening College, Bengaluru	Member
6	Dr. S. Harish	Principal, Vijaya Evening College, Bengaluru-04	
7	Prof.H R Padmanabha	Associate Professor, M S Ramaiah College of Arts, Science and Commerce	Member
8	Dr.Nagaraja.C	Associate Professor, Department Of Commerce, GFGC Yalahanka College ,Bengaluru	Member
9	Dr. Anitha K P	Assistant Professor, Govt. R C College, Bengaluru	Member
10	Dr.K.Ramachandra	Principal, Maharani Cluster University.	Member
11	Dr. Ashok M L	Chairman, Dept. of Studies in Commerce and Research, Mysore University	Member
12	Mr. Deep	Sr. Advisor, CII Institute of Quality, Bengaluru-91	Member
13	Mr. RajkumarJayanth	Chartered Accountant, Rajbabu & Associates, Bengaluru-02	Member

Co-Opted Members Present

14	Dr. Pawan Kumar D B	Principal, SLN College of Arts and Commerce, Fort, Bengaluru	Member
15	Dr. Savita K	Principal, BEL First Grade College, Bengaluru	Member
16	Mr. H.N Gururaja Rao.	Visiting Faculty, SLN College of Arts and Commerce, Fort, Bengaluru	Member
17	Dr. Srihari	Vice Principal, MEWA Vanguard Business School, Bengaluru-68	Member

Dr. JALAJA. K R, M.COM., MBA., Ph.D
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Bengaluru City University

Proceedings of BOS Meeting

Proceedings of the BOS meeting for UG-B.COM (Regular), B.COM(FINTECH), B.COM AEDP (BFSI), B.Com AEDP(ROM), B.COM(BDA), B.Com (A&F), B.Com (LSCM), B.Com (CMA), B.VOC(A&T), BBA, BBA(Aviation Management), BBA(Business Analytics), BBA(Digital Marketing), B. A Marketing programmes as per the SEP structure for the Academic Year 2026-27 held on 21st–22nd April and on 18th–19th May 2026, in the Department of Studies and Research in Commerce, PK Block, Dr Manmohan Singh Bengaluru City University, Bengaluru-560009.

The Board approved the course matrix and syllabus for the 5th and 6th semesters and authorized the Chairperson to make necessary modifications wherever required. The Board prepared and discussed the syllabus in detail during the meeting.

Upon deliberation, the Board observed the need for additional Skill Enhancement Courses and accordingly resolved to introduce Course Code 5.6 titled Employability Skills in the 5th semester and Course Code 6.6 titled Soft Skills in the 6th semester. Further, the Board resolved to introduce Finance as an elective option in the 3rd and 4th semesters. The above changes shall be applicable for students from the academic year 2026–27 onwards.

For B.Com AEDP (BFSI) and B.Com AEDP (ROM), students are required to undergo Internship during the 5th and 6th semesters. Hence, no syllabus was submitted for these semesters The Board reviewed and approved the course matrix for the 5th and 6th semesters, along with the syllabus for the 5th and 6th semesters of the above-mentioned courses, including the introduction of the Finance elective for the 3rd and 4th semesters. The Board also authorized the Chairperson to make necessary modifications, wherever required.

MEMBERS:

1.	Prof. Jalaja .K.R	Chairperson , Department Of Studies and Research in Commerce, Dr.MSBCU	Chairperson
2.	Dr. Padmaja.P.V	Principal , MLA Academy Of Higher Education, Bengaluru	Member
3.	Dr.Bhavani.H	Associate Professor, Department Of Commerce, Vivekananda Degree College ,Bengaluru	Member
4.	Dr.Swamynathan.C	Professor & Principal Department of Commerce, GFGC Malleshwaram College, Bengaluru	Member
5.	Dr. Mahesh.K.M	Principal, Sri. Bhagawan Mahaveer Jain Evening College, Bengaluru	Member
6	Dr. S. Harish	Principal, Vijaya Evening College, Bengaluru-04	Member
7	Prof. H R Padmanabha	Principal, Smt Gangamma Hombegowda First Grade College, Bengaluru.	Member
8	Dr.Nagaraja.C	Associate Professor, Department Of Commerce, GFGC Yalahanka College Bengaluru	Member
9	Dr. Anitha K P	Assistant Professor, Govt. R C College, Bengaluru	Member

10	Dr.K.Ramachandra	Principal, Maharani Cluster University.	Member
11	Dr. Ashok M L	Chairman, Dept. of Studies in Commerce and Research, Mysore University	Member
12	Mr. Deep	Sr. Advisor, CII Institute of Quality, Bengaluru-91	Member
13	Mr. RajkumarJayanth	Chartered Accountant, Rajbabu & Associates, Bengaluru-02	Member

Co-Opted Members

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15	Dr. Savita K	Principal, BEL First Grade College, Bengaluru	Member
16	Mr. H.N Gururaja Rao.	Visiting Faculty, SLN College of Arts and Commerce, Fort, Bengaluru	Member
17	Dr. Srihari	Vice Principal, MEWA Vanguard Business School, Bengaluru-68	Member

Dr. JALAJA. K R, M.COM., MBA., Ph.D
Dean & Chairperson
Department of Commerce
Bengaluru City University

REGULATIONS PERTAINING TO

B.COM - LOGISTICS AND SUPPLY CHAIN MANAGEMENT

As per SEP- CBCS Scheme - 2024-25 onwards

1. INTRODUCTION

As per the Government Order No. ED 166 UNE 2023, Bangalore, dated 08.05.2024, all Universities in Karnataka, are required to revise the curriculum of Degree Programs as per the guidelines of the Karnataka State Higher Education Council and State Education Planning Commission, constituted by the government, from the academic year 2024-2025.

In furtherance of the said Government order, the Program Structure prepared by the BOS will be applicable to the students admitted to B.Com LSCM Program in Department of Commerce, BCU, Affiliated Colleges, and Constituent Colleges of Bengaluru City University.

Therefore, this regulation will be applicable to all students seeking admission for B.COM (Logistics and Supplychain Management) Programme from the academic year 2024-25.

Therefore, this regulation will be applicable to all students seeking admission for B.COM Logistics and Supply chain Management Programme from the academic year 2024-25.

The Board of Studies resolved to provide the regulation for B.Com (Logistics and Supply chain Management) Undergraduate Program along with Framework and Syllabus for the various Discipline Specific Core Courses and Discipline Specific Elective Courses for each semester.

2. PROGRAM OBJECTIVES:

a) To create manpower for global middle level management equipped with core managerial competencies and relevant IT skills.
b) To cater to the requirements of Logistics and Supply Chain Organisations.
c) To prepare students to take up Higher Education to become business scientists, researchers, consultants and teachers, with core competencies.
d) To develop Ethical Managers with Inter-Disciplinary and Holistic approach.
e) To prepare students to pursue careers in Marketing, Supply Chain & Logistics and allied functions in the manufacturing and corporate sector.
f) To develop students for competitive examinations of UPSC, KPSC, Staff Selection Commission, Recruitment of Banking, Insurance companies etc.
g) To develop entrepreneurs.
h) To prepare students to fit into the job roles pertaining to ERP solutions, SC data analysis, Quality consultation in SCM and related others

3. ELIGIBILITY FOR ADMISSION:

Candidates who have completed Two-year Pre-University Course of Karnataka State or 10+2 years of education in Karnataka and other states or its equivalent are eligible for admission into this program. Students who have cleared 2nd PUC Examination directly (through open schooling are also eligible to apply for this programme.

4. **DURATION OF THE PROGRAMME:**

The duration of the programme is **THREE** years of Six Semesters. A candidate shall complete his/her degree within **SIX** Academic years from the date of his/her admission to the first semester B.Com. Students successfully completing **THREE** years of the course will be awarded Bachelor's Degree in Commerce (LSCM) – B.COM- Logistics and Supply chain Management.

5. MEDIUM OF INSTRUCTION

The medium of instruction and Examination shall be in English only

6. CLASSROOM STRENGTH OF STUDENTS

Maximum number of students in each section shall be 60 or as per University Regulations.

7. ATTENDANCE:

a. For the purpose of calculating attendance, each semester shall be taken as a Unit.
b. A student shall be considered to have satisfied the requirement of attendance for the semester, if he / she has attended not less than 75% in aggregate of the number of working periods in each of the courses compulsorily.

A student who fails to complete the course in the manner stated above shall not be permitted to take the University examination.

8. COURSE MATRIX

(i) Annexure-1 for B.COM-LSCM

9. TEACHING AND EVALUATION:

M.Com (All Programs) /MBA / MFA / MBS graduates with basic degree in B. Com (All B.Com Programs), B.B.M, BBA & BBS from a recognized University, are only eligible to teach and evaluate the courses (excepting languages, compulsory additional subjects and core Information Technology related subjects) mentioned in this regulation. Languages, IT related courses and additional courses shall be taught by the Post-graduates as recognized by the respective Board of Studies.

10. SCHEME OF EXAMINATION:

a. There shall be a University examination at the end of each semester. The maximum marks for the university examination in each course/paper shall be 80 for 4 or 3 credit papers and 40 marks for 2 credit papers.

b. Of the 20 marks allotted for Internal Assessment, 10 marks shall be based on average of two tests (20 Marks each). Each test shall be of at least 01 hour duration to be held during the semester. The remaining 10 marks of the Internal Assessment shall be based on Attendance and Assignments /skill development exercises of 05 marks each. For 2 credit courses, the IA marks will be 10, of which 5 marks shall be based on one test of 20

Marks, reduced to 5 Marks. The remaining 05 marks of the Internal Assessment shall be based on Attendance.

c. The marks based on attendance shall be awarded as given below:
 76% to 80% = 02 marks
 81% to 85% = 03 marks
 86% to 90% = 04 marks.
 91% to 100% = 05 marks.

For 4/3 credit papers, each question paper shall carry 80 marks and the duration of examination is 3 hours. The Question paper shall ordinarily consist of four sections, to develop testing of conceptual skills, understanding skills, comprehension skills, analytical skills and application of skills. All practical / problems oriented question papers shall be provided only in English. However, the theory subjects' question papers shall be provided in both Kannada and English versions.
The Question Paper will be as per the following Model:

Section A	Conceptual questions (5 questions out of 8)	5 x 2 = 10
Section B	Analytical questions (4 questions out of 6)	4 x 5 = 20
Section C	Essay type questions (3 questions out of 5)	3 x 15 = 45
Section D	Skill Based questions (Compulsory Question)	1 x 5 = 05
Total Marks		80

For 2 credit papers, each question paper shall carry 40 marks and the duration of examination is 2 hours. The Question paper shall ordinarily consist of Four sections, to develop testing of conceptual skills, understanding skills, comprehension skills, analytical skills and application of skills. All practical / problems oriented question papers shall be provided only in English. However, the theory subjects' question papers shall be provided in both Kannada and English versions.
The Question Paper will be as per the following Model:

Section A	Conceptual questions (3 questions out of 6)	3 x 2 = 06
Section B	Analytical questions (2 questions out of 3)	2 x 5 = 10
Section C	Essay type questions (2 questions out of 3)	2 x 10 = 20
Section D	Skill Based questions (Compulsory Question)	1 x 4 = 04
Total Marks		40

a) APPEARANCE FOR THE EXAMINATION:

b) A candidate shall apply for all the courses in each semester examination when he/she appears for the first time. A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the University.

c) A candidate who has passed any language under Part-1 shall be eligible to claim exemption from the study of the language if he/she has studied and passed the language at the corresponding level.

d) Further, candidates shall also be eligible to claim exemption from studying and passing in those Commerce subjects which he/she has studied and passed at the corresponding level, subject to the conditions stipulated by the University.

e) A candidate who is permitted to seek admission to this Degree Programme on transfer from any other University, shall have to study and pass the subjects which are prescribed by the University. Such candidates shall however, not be eligible for the award of ranks.

11. MINIMUM FOR A PASS:

(a) A candidate shall be declared to have passed the Semester Examination under each course/paper provided he/she obtains minimum of 35% (i.e. 28/14 marks out of 80/40) marks in written examination / practical examination and 40% marks in aggregate of written/ practical examination and internal assessment put together. However, there is no minimum marks to pass internal assessment tests including other Internal Assessments such as Viva-Voce, Internship Report, Field Survey Report and similar others.

(b) A candidate shall be declared to have passed the program if he/she secures at least 40% of marks or a CGPA of 4.0 (Course Alpha-Sign Grade P) in aggregate of both internal assessment and semester end examination marks put together in each course of all semesters, such as theory papers/ practical / field work / internship / project work / dissertation / viva-voce, provided the candidate has secured at least 40% of marks in the semester end examinations in each course.

(c) The candidates who pass all the semester examinations in the first attempt are eligible for ranks, provided they secure at least CGPA of 6.00 (Alpha-Sign Grade B).

(d) A candidate who passes the semester examinations in parts is eligible for only Class, CGPA and Alpha-Sign Grade but not for ranking.

(e) The results of the candidates who have passed the last semester examination but not passed the lower semester examinations shall be declared as NCL (Not Completed the Lower Semester Examinations). Such candidates shall be eligible for the award of degree only after completion of all the lower semester examinations.

(f) If a candidate fails in a subject/course, either in theory or in practicals, he/she shall appear for that subject only at any subsequent regular examination, as prescribed for completing the programme. He/she must obtain the minimum marks for a pass in that subject (theory and practicals, separately) as stated above.

12. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

a. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:
   i. **First Class**: Those who obtain 60% and above of the total marks.
   ii. **Second Class:** Those who obtain 50% and above but less than 60% of total marks.
   iii. **Pass Class:** Rest of the successful candidates who secure 40% and above but less than 50% of marks.
b. Class shall be declared based on the aggregate marks obtained by the candidates in all the courses of all semesters of this Degree Program.

c. The candidates who have passed each course in the semester end examination in the first attempt only shall be eligible for award of ranks. The first ten ranks only shall be notified by the University.

13. PROVISION FOR IMPROVEMENT OF RESULTS:

The candidate shall be permitted to improve the results of the whole examination or of any Semester or a specific course within the prescribed time by the university after the publication of the results. This provision shall be exercised only once during the course and the provision once exercised shall not be revoked. The application for improvement of results shall be submitted to the Registrar (Evaluation) along with the prescribed fee.

14. FINAL RESULT / GRADES DESCRIPTION

An alpha-sign grade, the eight-point grading system, as described below shall be adopted for classification of successful candidate. The declaration of result is based on the Semester Grade Point Average (SGPA) earned towards the end of each semester or the Cumulative Grade Point Average (CGPA) earned towards the completion of all the six semesters of the programme and the corresponding overall alpha-sign grades.

Final Result / Grades Description

Semester GPA/Program CGPA	**Alpha – Sign/ Letter Grade**	**Semester/Program % of Marks**	**Result/Class Description**
9.00-10.00	**O** (Outstanding)	90.00-100	Outstanding
8.00- <9.00	**A+** (Excellent)	80.0-<90.00	First Class Exemplary
7.00-<8.00	**A** (Very Good)	70.0-<80.00	First Class Distinction
6.00-<7.00	**B+** (Good)	60.0-<70.00	First Class
5.50-<6.00	**B** (Above Average)	55.0-<60.00	High Second Class
5.00-<5.50	**C** (Average)	50.0-<55.00	Second Class
4.00-<5.00	**P** (Pass)	40.0-<50.00	**Pass Class**
Below 4.00	**F** (Fail)	Below 40	Fail/Re-appear
Ab (Absent)	-	Absent	-

The Semester Grade Point Average (SGPA) in a Semester and the CGPA at the end of each year may be calculated as described in para 17:

15. COMPUTATION OF SEMESTER GRADE POINT AVERAGE AND CUMULATIVE GRADE POINT AVERAGE

I. Calculation of Semester Grade Point Average (SGPA)

The Grade Points (GP) in a course shall be assigned on the basis of marks scored in that course as per the Table I. Any fraction of mark in the borderline less than 0.50 be ignored in assigning GP and the fractions of 0.50 or more be rounded off to the next integers. The Credit Points (CP) shall then be calculated as the product of the grade points earned and the credits for the course. The total CP for a semester is the sum of CP of all the courses of the semester. The SGPA for a semester is computed by dividing the total CP of all the courses by the total credits of the semester. It is illustrated below with typical examples.

2. Calculation of Cumulative Grade Point Average (CGPA)

The aggregate or cumulative SGPA (CGPA) at the end of the second, fourth and sixth semesters shall be calculated as the weighted average of the semester grade point averages. The CGPA is calculated taking into account all the courses undergone over all the semesters of a programme, i.e. The CGPA is obtained by dividing the total of semester credit weightages by the maximum credits for the programme.

CGPA = $\sum (Ci \times Gi) / \sum Ci$

Where Gi is the grade point of the 'i'th course / paper and Ci is the total number of credits for that course/ paper

CGPA= $\sum (Ci \times Si) / \sum Ci$

Where Si is the SGPA of the 'i'th semester and Ci is the total number of credits in that semester.

16. TERMS AND CONDITIONS:

a. A candidate is allowed to carry all the previous un-cleared papers to the subsequent semester/semesters.

b. Such of those candidates who have failed/remained absent for one or more papers henceforth called as repeaters, shall appear for exam in such paper/s during the succeeding examinations (Odd/Even). There shall be no repetition for internal assessment test.

c. The candidate shall take the examination as per the syllabus and the scheme of examination in force during the subsequent appearance.

17. MEDALS AND PRIZES:

No candidates passing an external examination shall be eligible for any scholarship, fellowship, medal, prize or any other award

18. REMOVAL OF DIFFICULTY AT THE COMMENCEMENT OF THESE REGULATIONS:

If any difficulty arises while giving effect to the provision of these Regulations, the Vice Chancellor may in extraordinary circumstances, pass such orders as he may deem fit

DR. MANMOHAN SINGH BENGALURU CITY UNIVERSITY

ANNEXURE-1

COURSE MATRIX

I Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1- Language	**Language-1** - Kannada/Sanskrit/Urdu/Tamil/Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	**3**
	Language – II English		4	3	20	80	100	**3**
Part 2- DSC	Financial Accounting	1.1	4	3	20	80	100	4
	Principles of Marketing	1.2	4	3	20	80	100	4
	Business Environment	1.3	4	3	20	80	100	4
	Materials Management	1.4	4	3	20	80	100	4
Part 3- CC	Constitutional Values-1		3	1.5	10	40	50	2
	Environmental Studies		3	1.5	10	40	50	2
	Total				**140**	**560**	**700**	**26**

Note: The student shall take up **any one Value- Added Certificate Course of 30 hours**, at Institutional level or any MOOC program under **SWAYAM** portal or through any other recognised training institute. It is compulsory for all students to carry out this course from the beginning of the first semester and before the end of second semester. This will carry **ONE credit**, which will be reflected in the **second semester marks card**. The marks shall be uploaded by the institution, along with IA marks in the II Semester, after obtaining the course completion certificate.

COURSE MATRIX

II Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1- Language	**Language-1** - Kannada/Sanskrit/Urdu/Tamil/Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	**3**
	Language – II English		4	3	20	80	100	**3**
Part 2- DSC	Advanced Financial Accounting	2.1	4	3	20	80	100	4
	Human Resource Management	2.2	4	3	20	80	100	4
	Business Regulations	2.3	4	3	20	80	100	4
	Fundamentals of Logistics and Supply Chain Management	2.4	4	3	20	80	100	4
Part 3- CC	Constitutional Values-2	2.5	3	1.5	10	40	50	2
	Value-Added Certificate Course *		-	-	25	-	25	1*
	Total				**155**	**520**	**675**	**25**

*** Follow the note given in the first semester Course Matrix.**

COURSE MATRIX

III Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1- Language	**Language-1** - Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	**3**
	Language – II English		4	3	20	80	100	**3**
Part 2- DSC	Corporate Accounting	3.1	4	3	20	80	100	4
	Quantitative Analysis for Business Decisions –I	3.2	4	3	20	80	100	4
	Cost Accounting	3.3	4	3	20	80	100	4
	Logistics Management	3.4	4	3	20	80	100	4
Part 3- SEC	Corporate Communication Skills	3.5	3	1.5	10	40	50	2
	Total				**130**	**520**	**650**	**24**

COURSE MATRIX

IV Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1- Language	**Language-1** - Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	**3**
	Language – II English		4	3	20	80	100	**3**
Part 2- DSC	Advanced Corporate Accounting	4.1	4	3	20	80	100	4
	Quantitative Analysis for Business Decisions –II	4.2	4	3	20	80	100	4
	Research Methodology	4.3	4	3	20	80	100	4
	Sourcing for Logistics and Supply Chain	4.4	4	3	20	80	100	4
Part 3- SEC	**Information Technology in Supply Chain Management**	4.5	3	1.5	10	40	50	2
	Total				**130**	**520**	**650**	**24**

B.Com (LSCM)

V Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1 DSC	**Quality Management**	5.1	4	3	20	80	100	4
	International Supply Management	5.2	4	3	20	80	100	4
	Income Tax Law & Practice- I	5.3	4	3	20	80	100	4
	Goods and Services Tax	5.4	4	3	20	80	100	4
	Costing Methods	5.5	4	3	20	80	100	4
Part 2 SEC	Employability Skills	5.6	2*	2	-	50	50	2
Part 3 CC	Survey Project	5.7	2**	-	-	100	100	4
	Total				**100**	**550**	**650**	**26**

<u>INSTRUCTIONS</u>:

***For Employability Skills**, Semester End Exam shall be based on Multiple Choice Questions (MCQs) for 50 Marks.

**During the V Semester, students shall be assigned Survey Projects and it shall be guided by the Project Guides. Faculty from Commerce and Management department only, shall be appointed as guides. Survey project shall be undertaken in any area of Commerce and Management on any domain in a small, medium or large organisation or it can be a freelance study on any of the topics related to Commerce and Management.

Maximum of 50 Students shall be allotted for Project Guidance of 2 hrs per week. **However, the workload for Project Guidance should not exceed 4 hrs per week per faculty**. Attendance shall be monitored as per University criteria (minimum 75%). The Project report shall be submitted before the end of the semester for assessment and viva-voce examination.

The marks shall be awarded on the following basis:

- 80 marks for contents of Survey Project Report, Maintenance of Log Book and other necessary enclosures etc., and 20 marks for Viva - Voce examination. The Survey Project report needs to be evaluated by the External Examiners consisting of faculties having a minimum teaching experience of 15 years and are working in the colleges affiliated to DRMSBCU, and nominated by the Chairperson of BoE.
- Minimum passing marks in Survey Project is 40 out of 100.

VI Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1 DSC	**Sustainability in Supply Chain Management**	6.1	4	3	20	80	100	4
	Auditing	6.2	4	3	20	80	100	4
	Income Tax Law & Practice- II	6.3	4	3	20	80	100	4
	Global Supply Chain Management	6.4	4	3	20	80	100	4
	Management Accounting	6.5	4	3	20	80	100	4
Part 2 SEC	Career Skills	6.6	2*	2	-	50	50	2
Part 3 CC	Internship	6.7	2**	-	100	-	100	3
	Total				**225**	**450**	**650**	**25**

INSTRUCTIONS:

***For Career Skills,** Semester End Exam shall be based on Multiple Choice Questions (MCQs) for 50 Marks.

During the VI Semester, students should be assigned **Internship and it shall be monitored by the Mentors. Faculty from Commerce and Management Department only shall be appointed as Mentors. Internship may be undertaken in any Small, Medium or Large organisation.
A Maximum 50 Students shall be allotted to each Mentor. **2 hours** of Mentorship / Workload shall be allotted to a teacher. **However, the workload for Internship Guidance should not exceed 4 hrs per week per faculty**. Attendance shall be monitored as per University criteria (minimum 75%).

Minimum of **90 hours** of Internship shall be undertaken by the student after the class hours during the semester. The Report shall consist of the **concerned Industry's Profile, Specific Organisational Profile, Functions and Operations, Nature of work (Internship) undertaken by the student, Experience & Learning Outcomes and Suggestions and Conclusion.**

The report shall be prepared in about **50-60** pages and include the Internship Certificate along with the log sheet from the College duly signed by the Mentor and Students and the report to be submitted **before the end of the semester** for **assessment and viva-voce examination**. The marks shall be uploaded by the college on the University Portal along with IA marks.

The marks shall be awarded on the following basis.

- 80 marks for contents of Internship Report, Maintenance of Log Book and other necessary enclosures etc., and 20 marks for Viva - Voce examination. The Internship report needs to be evaluated at college level by External Examiners consisting of faculties having a minimum teaching experience of 10 years and are working in the colleges affiliated to DRMSBCU.
- Minimum passing marks in internship is 40 out of 100.

Name of the Program: Bachelor of Commerce (LSCM)
Course Code. 1.1
NAME OF THE COURSE: FINANCIAL ACCOUNTING

COURSE CREDITS	NO.OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.

Course Outcomes: On successful completion of the course, the students will be able to

a. Understand the theoretical frame work of accounting as well as Accounting standards.
b. Prepare Financial Statements from Incomplete records.
c. Work out the accounting treatments for Consignment transactions.
d. Learn various methods of Accounting for Hire Purchase transactions.
e. Work out various Accounting treatments for Dependent Branches.

SYLLABUS:	Hours
Unit - 1: Theoretical Framework of Accounting	**08**
Introduction-Meaning, Scope, Objectives, Importance and Functions of Accounting; Terminologies used in Accounting; Users of Accounting Information; Accounting Process; Cash basis and Accrual basis of Accounting; Branches of Accounting, Principles of Accounting, Concepts and Conventions; Accounting Standards-Indian Accounting Standards (Ind AS)-Meaning and Definition, Need and Objectives; Accounting Equations, Problems on Accounting Equations.	
Unit - 2: Conversion of Single Entry System to Double Entry System	**12**
Accounts from Incomplete Records/Single Entry System -Meaning, Features, Merits & Demerits; Conversion into Double Entry System, Need for Conversion; Preparation of Statement of Affairs, Cashbook, Memorandum Trading Account, Total Debtors Account, Total Creditors Account, Bills Receivable Account, Bills Payable Account &Trading and Profit & Loss and Balance Sheet-**Problems**	
Unit - 3: Consignment Accounts	**12**
Introduction–Meaning of Consignor, Consignee, Account Sales & Proforma Invoice; Goods Invoiced at Cost Price, Goods Invoiced at Selling Price, Accounting for Normal & Abnormal Loss; Valuation of Stock; Passing of Journal Entries & Preparation of Ledger Accounts in the books of Consignor only- **Problems**	
Unit - 4: Hire Purchase System	**12**
Meaning of Hire Purchase and Installment Purchase System, Difference between Hire Purchase and Installment Purchase, Important Definitions–Hire Purchase Agreement, Hire Purchase Price, Cash Price, Hire Purchase Charges; Calculation of Interest, Calculation of Cash Price; Journal Entries and Ledger Accounts in the books of Hire Purchaser only. (Asset Accrual Method only)- **Problems**	

Unit - 5: Branch Accounts	12
Meaning, Objectives and Advantages of Branch Accounting; Types of Branches- Meaning and Features of Dependent Branches, Independent Branches and Foreign Branches; Methods of maintaining Books of Accounts by the Head Office–Debtors System only when the goods are sent at Cost Price and Invoice Price &ascertainment of Profit or Loss of Branch under Debtors System – **Problems**	

Skill Development Activities:

1. Enlisting any **Five** Indian Accounting Standards
2. Preparation of Pro-form Invoice and Accounts sales with imaginary figures.
3. Prepare the Hire Purchase table with imaginary figures.
4. Prepare Branch Account with imaginary figures.

Books for Reference:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13th Edition.
2. S. Anil Kumar, V. Rajesh Kumar and B. Mariyappa – Financial Accounting, Himalaya Publishing House, New Delhi.
3. SP.Iyengar (2005), Advanced Accounting, Sultan Chand & Sons,Vol.1.
4. Charles T. Horn gren and Donna Phil brick, (2013) Introduction to Financial Accounting, Pearson Education,11th Edition.
5. J.R.Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 2nd Edition.
6. S.N.Maheshwari, and S.K.Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.

Name of the Program: Bachelor of Commerce (LSCM) Course Code: 1.2 NAME OF THE COURSE: PRINCIPLES OF MARKETING		
COURSE CREDITS	NO. OF HOURSPER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the Students will be able to a) Understand the concepts and functions of Marketing. b) Analyze Marketing Environment impacting the Business. c) Segment the Market and understand the Consumer Behaviour d) Describe the 4 P's of marketing and design the Marketing Mix.		

SYLLABUS:	HOURS
Unit-1: Introduction to Marketing	**08**
Meaning and Definition, Concepts of Marketing, Approaches to Marketing, Functions of Marketing. Recent trends in Marketing-E- business, Tele-marketing, M-Business, Green Marketing, Relationship Marketing, Concept Marketing, Digital Marketing, Social Media Marketing and E-tailing (Meaning only).	
Unit- 2: Marketing Environment	**10**
Micro Environment – Meaning, Components- The company, suppliers, Marketing Intermediaries, competitors, public and customers; Macro Environment- Meaning, Components- Demographic, Economic, Natural, Technological, Political, Legal, Socio-Cultural Environment.	
Unit-3: Market Segmentation and Consumer Behaviour	**10**
Market Segmentation - Meaning, Bases of Market Segmentation, Requisites of Sound Market Segmentation; **Consumer Behavior-** Meaning, Factors influencing Consumer Behavior; Buying Decision Process.	
Unit- 4: Marketing Mix-Product & Pricing	**14**
Marketing Mix- Meaning, Elements of Marketing Mix (Four P's) – Product, Price, Place, Promotion. **Product**-Meaning & features, Product Classification, Product Line & Product Mix decisions; Product Lifecycle – Meaning & stages in PLC; New Product Development-Meaning and steps in NPD; Reasons for Failure of New Product. **Pricing** – Objectives, Factors influencing Pricing Policy, Methods of Pricing; Pricing Strategies.	
Unit- 5: Place & Promotion	**14**
Physical Distribution–Meaning and Types of Channels of Distribution, Types of Intermediaries, Factors affecting Channel Selection **Promotion** – Meaning and Significance of Promotion. **Advertising** – Meaning and Objectives, Characteristics of an effective Advertisement,	

Types of Advertisement. **Personal Selling**- Meaning and Importance, Characteristics of a Successful Salesperson. **Sales Promotion**- Meaning, Objectives, Promotional Schemes, Limitations of Promotional Schemes.
Skill Development Activities: 1. Design a Marketing Mix for an imaginary product. 2. Design a logo and tagline for an imaginary product. 3. Develop an advertisement copy for a product. 4. Prepare a chart showing distribution network for any product.
Books for References: 1. Philip Kotler, Marketing Management, Prentice Hall. 2. Lovelock Christopher, Services Marketing: People, Technology, Strategy, PHI, New Delhi 3. William J. Stanton, Michael J.Etzel, Bruce J Walker, Fundamentals of Marketing, McGraw Hill 4. BoseBiplab, Marketing Management, Himalaya Publishers. 5. J.C. Gandhi, Marketing Management, Tata McGraw Hill. 6. Ramesh and Jayanti Prasad: Marketing Management, I.K.International 7. Sontakki, Marketing Management, Kalyani Publishers. 8. PN Reddy and Appanniah, Marketing Management 9. Saxena Rajan,(2017)Marketing Management , Tata McGraw - Hill Publishing Company Ltd., New Delhi. Fifth Edition.

Name of the Program: Bachelor of Commerce (LSCM) **Course Code:1.3** **NAME OF THE COURSE: BUSINESS ENVIRONMENT**		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.

Course Outcomes: On successful completion, students will be able to:

a) Understand the components of Business Environment.
b) Analyse the various environmental factors influencing business organisation.
c) Design a competitive analysis for a specific Industry.
d) Understand the concept of Globalization and its impact on Domestic Businesses.

SYLLABUS:	HOURS
Unit- 1: Introduction to Business Environment	**12**
Business Environment-Meaning, Types of Business Environment – Internal and External, Micro-Environment and Macro- Environment of business; Competitive analysis of Business; Environmental analysis-Scanning, Monitoring, Forecasting, Assessment; Limitation of Environment Analysis.	
Unit- 2: Political and Legal Environment	**10**
Political Environment- Functions of the State, Role of Government, State intervention in business- Reasons for and Types of state intervention in business. **Legal environment-**Impact of various laws on Indian businesses.	
Unit-3: Economic and Global Environment	**14**
Economic Environment- Meaning, Nature and Components of the Economic Environment, Factors affecting Economic Environment. **Global environment** -Meaning of Globalisation, Approaches to Globalisation, Merits and demerits of Globalisation, Impact of Globalisation on Indian businesses; Foreign market entry strategies; MNCs and TNCs (concepts only).	
Unit- 4: Technological Environment	**10**
Technological Environment: Meaning and features of Technological Environment; Impact of Technological changes on business, Technology and Society, Technology Transfer- Meaning, Benefits and Challenges.	
Unit- 5: Demographic and Natural Environment	**10**
Demographic Environment- Meaning and components of Demographic environment; **Natural Environment**: Meaning and Features of Natural environment. Impact of Natural environment on business.	

Skill Development Activities:

a) List out the benefits of Technology on businesses.
b) Draft Five Forces Model for an Imaginary business.
c) List out the impact of Globalisation on Indian businesses
d) List out any five Demographic factors affecting businesses.

Books for References:

1. Aswathappa. K, Essentials Of Business Environment, HPH
2. Sundaram & Black: The International Business Environment; Prentice Hall
3. Francis Cherunilam, Business Environment- Text and Cases, 8th Edition, HPH
4. Chidambaram: Business Environment; Vikas Publishing
5. Upadhyay, S: Business Environment, Asia Books
6. Chopra, B K: Business Environment in India, Everest Publishing
7. M. Ashikary, Economic Environment of Business.
8. Veena Keshav Pailwar, Business Environment, PHI Learning Pvt. Ltd
9. Vivek Mittal, Business Environment, 1st Edition, Excel Books

Name of the Program: Bachelor of Commerce (LSCM) **Course Code: 1.4** **NAME OF THE COURSE:MATERIALS MANAGEMENT**		
COURSECREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4CREDITS	4HOURS	56HOURS

Pedagogy: Classroom lectures, Case studies, Group discussion, Seminar & field work etc.,

Course Outcomes: On successful completion of the course, the students will be able to

a. Understand the theoretical framework of materials management
b. Understand the student to the concept, functions, objectives and importance of material management function in an organization
c. Comprehend material management linkages with other areas of management, supply chain management and production processes.
d. Understand the purchase, storage and inventory control procedures

SYLLABUS:	HOURS
Unit-1 Introduction to Materials Management	**10**
Meaning, Need, Scope, Functions and Advantages of Materials Management; Materials Requirement Planning(MRP) and Budgeting; Internal and External Interfaces of Materials Management, Linkages with other areas of Management, Costs associated with Materials Management	
Unit-2:Purchasing Management	**10**
Purchase system, Types, Policy and Procedure; Sourcing plan and procedure; Discovering, evaluating and selection of suppliers, Vendor Development and Management, Legal aspects.	
Unit-3:Stores Management	**10**
Stores System and Procedures; Stores Accounting and Stock Verification(FIFO, LIFO, Simple Average Price and Weighted Average Price methods of Stores ledger Account maintenance- concepts only); Different types of material losses, Disposal of surplus and scrap, Documentation in Stores Management.	
Unit-4:Materials Planning and Control	**14**
Definition, Importance, Function, Classification of Inventory, Inventory related Cost, Objectives of Inventory planning and Control, Materials Requirement Planning (MRP), Process of MRP, Benefits & limitations of MRP; Types of Inventory Situations; Selective Inventory Control Model-ABC Analysis, VED, XYZ, FSN, SOS, GOLF, EOQ Model, P&Q System, Concept of JIT, Elements and benefits of JIT; Inventory Control Process–Perpetual Review, Periodic Review, Modified Control; Materials Audit.	
Unit-5:InventorySystemsand Valuation	**12**
Traditional Inventory Management System, Inventory Models-Economic Order Quantity (EOQ),Fixed order Interval system(FOIS),Fixed order quantity system(FOQS), Operational replenishment system (ORS); Inventory counting systems- perpetual and periodic inventory systems; Process of inventory management and valuation; New paradigms in inventory and	

purchase systems.
Skill Development Activities: 1. Collect the information on documents used in Stores management in any organisation and list them. 2. Write a note on the inventory management tools and techniques used of any business organisation. 3. List out any 5 organisations using JIT model for production operations and explain the process 4. List out the new paradigms in material purchase systems.
Reference Books: 1. Inventory Management–K.Shridhara Bhat,Himalaya Publishing House 2. Inventory Management–L.C.Jhamb, Himalaya Publishing House 3. Introduction to Materials Management–JRT ony Arnold, Pearson Education,5th edition 4. Materials Management: An integrated Approach ,M Sundaresan and P Gopalakrishnan, PHI 5. DuttaA.K.,Materials Management: Procedures, Text and cases, Prentice Hall of India Pvt. Ltd.,NewDelhi. 6. ShahN.M.An Integrated concept of Materials Management,Indian Institute of Materials Management, Baroda Branch, Baroda. 7. Dobler, D.W. & Others: Purchasing and Materials Management, McGraw Hill.

Name of the Program: Bachelor of Commerce (LSCM) Course Code: 2.1 NAME OF THE COURSE: ADVANCED FINANCIAL ACCOUNTING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.

Course Outcomes: On successful completion of the course, the students will be able to

a. Understand & Compute the amount of Claims for Loss of Stock.
b. Understand and preparing the accounts for converting Partnership Firms to Limited Companies.
c. Deal with the Inter-Departmental Transfers and their Accounting Treatment.
d. Articulate the Accounting treatment for Royalty Agreements & Transactions.
e. Outline the Emerging Trends in the field of Accounting

SYLLABUS:	HOURS
Unit - 1: Insurance Claims for Loss of Stock	**12**
Insurance Claims- Meaning, Need and Advantages of Fire Insurance; Special terminologies in Fire Insurance Claims – Insurer, Insured, Premium, Salvage, Insurance Policy, Sum Assured, Under Insurance, Over Insurance, Average Clause; Ascertainment of Fire Insurance Claim including on Abnormal Line of Goods- **Problems**	
Unit - 2: Sale to a Company or Conversion of Partnership to a Limited Company	**12**
Introduction-Meaning of Sale or Conversion of Partnership-Meaning of Purchase Consideration – Methods of Calculating Purchase Consideration, Closing the books of Partnership Firm (Ledger Accounts only): Passing Opening Journal Entries and preparing Opening Balance Sheet (Vertical form) in the books of Company - **Problems**	
Unit - 3: Departmental Accounts	**12**
Meaning and Features of Departmental Undertakings; Examples of Department Specific Expenses and Common Expenses; Need and Bases of Apportionment of Common Expenses; Preparation of Statement of Profit in Columnar form, Statement of General Profit/Loss and Balance Sheet(Vertical form only); Inter-Departmental Transfers at Cost Price - **Simple Problems**	
Unit - 4: Royalty Accounts	**12**
Introduction-Meaning, Terms used in Royalty Agreement- Lessee, Lessor, Minimum Rent, Short Workings, Recoupment of Short Workings with Strike and Lockout Periods; Accounting Treatment in the book of Lessee only–Journal Entries and Ledger Accounts including Minimum Rent Account. (Excluding Sub-Lease and Lessor's books)- **Problems**	
Unit - 5: Emerging Trends in Accounting	**08**
Digital transformation of Accounting; Big Data Analytics in Accounting; Cloud Computing in Accounting; Green Accounting; Human Resource Accounting; Inflation Accounting; Database Accounting.**(Meaning and Features only)**	

Skill Development Activities:
1. List out the Procedure & Documentation involved in the Insurance claims.
2. Calculate the Purchase Consideration with imaginary figures (Any type).
3. Identify the common expenses of a Departmental Undertaking and list them
4. Prepare Royalty Table with imaginary figures.

Reference Books:
1. S.N. Maheshwari and S.K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.
2. S.AnilKumar,V.RajeshKumarandB.Mariyappa–FinancialAccounting,Himalaya Publishing House, New Delhi
3. SP Iyengar (2005),Advanced Accounting, Sultan Chand & Sons,Vol.1.
4. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13thEdition.
5. Charles T. Horngren and Donna Phil brick,(2013) Introduction to Financial Accounting, PearsonEducation,11thEdition.
6. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi,32nd Edition.

<table>
<tr><td colspan="3">Name of the Program: Bachelor of Commerce (LSCM)
Course Code: 2.2
Name of the Course: HUMAN RESOURCE MANAGEMENT</td></tr>
<tr><td>COURSE CREDITS</td><td>NO. OF HOURS PER WEEK</td><td>TOTAL NO. OF TEACHING HOURS</td></tr>
<tr><td>4 CREDITS</td><td>4 HOURS</td><td>56 HOURS</td></tr>
<tr><td colspan="3">Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.</td></tr>
<tr><td colspan="3">Course Outcomes: On successful completion of the Course, the students will be able to:
a) Describe the role and responsibility of Human resources manager
b) Understand the HRP process, Recruitment and Selection process
c) Demonstrate the ability to understand the on-boarding process and Learning & Development aspects.
d) Analyse the criteria and methods of Employees' Performance Appraisal.
e) Understand the compensation structure in organisations.</td></tr>
<tr><td colspan="2">SYLLABUS:</td><td>HOURS</td></tr>
<tr><td colspan="2">Unit-1: Introduction to Human Resource Management</td><td>10</td></tr>
<tr><td colspan="3">Meaning and Definition of HRM – Features, Objectives, Importance, Functions and Process of HRM; Role of HR Manager, Trends influencing HR practices.</td></tr>
<tr><td colspan="2">Unit-2: Human Resource Planning, Recruitment & Selection</td><td>14</td></tr>
<tr><td colspan="3">Human Resource Planning: Meaning and Importance of Human Resource Planning, Factors affecting HRP, Process of HRP; Recruitment–Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment; Selection–Meaning, Process of Selection, Evaluation of Selection Process, Barriers to effective Selection, Steps for effective selection.</td></tr>
<tr><td colspan="2">Unit-3: On-boarding, Training, Development and Career Planning</td><td>12</td></tr>
<tr><td colspan="3">On-Boarding- Meaning, Purpose of On-Boarding, Planning the On-Boarding program, Problems faced in On-boarding;
Training: Need for training, Benefits of training, Methods of Training and Development; Evaluation of effectiveness of Training;
Career Planning and Development- Need for Career Planning; Types -Horizontal and Vertical Progression, Technical, Managerial and Functional progression (Concepts only)</td></tr>
<tr><td colspan="2">Unit-4: Performance Appraisal</td><td>14</td></tr>
<tr><td colspan="3">Performance appraisal: Meaning, Objectives and Process of Performance Appraisal;
Methods of Performance Appraisal- Traditional and Modern methods of Performance Appraisal; Uses and Limitations of Performance Appraisal.</td></tr>
<tr><td colspan="2">Unit-5: Compensation Management</td><td>08</td></tr>
</table>

Compensation Management- Meaning and Components of compensation structure; Factors influencing employee compensation; **Incentives**- Meaning, types of incentives-Monetary and Non-monetary incentives, Individual and Group Incentives; Incentives as a component of CTC

Skill Development Activities:

1. Choose any MNC and present your observations on training programs conducted for employees.
2. Draw a chart showing different methods of Performance appraisal.
3. Draft a Pay structure based on the CTC of any Company.
4. List out the latest trends in Human Resource practices followed in companies.

Books for References:

1. Aswathappa, Human Resource Management- Text and Cases (9^{th} Edition), McGraw Hill Education (India) Private Ltd.
2. Edwin Flippo, Personnel Management, McGraw Hill
3. C. B. Mamoria, Personnel Management, HPH
4. K. Venkataramana, Human Resource Management, SHBP
5. Subba Rao, Personnel and Human Resources Management, HPH
6. Reddy & Appanaiah, Human Resource Management, HPH
7. S. Sadri & Others: Geometry of HR, HPH
8. Michael Porter, HRM and Human Relations, Juta & Co. Ltd.

Name of the Program: Bachelor of Commerce (LSCM) Course Code: 2.3 Name of the Course: BUSINESS LAW		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the Course, the students will be able to: a. Comprehend the laws relating to Contracts and its application in business activities. b. Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller. c. Understand the significance of Consumer Protection Act and its features d. Understand the need for Environment Protection.		

SYLLABUS:	HOURS
Unit-1: Law of Contracts-1	**14**
Introduction – Definition of Contract, Essentials of Valid Contract; **Offer and acceptance-** Offer and Acceptance and their various types, Intention to create legal relationship, Communication of Offer and Acceptance, Revocation and mode of revocation of offer and acceptance **Consideration-** Meaning and nature of Consideration, Exceptions to the rule- No Consideration- No Contract, Adequacy of consideration, Present and past consideration, Unlawful consideration and its effects **Contractual capacity**-Meaning of Capacity to Contract, Incapacity to contract- Minors, Persons of Unsound Mind, Disqualified agreements, Effects of Minors Agreement.	
Unit-2: Law of Contracts-2	**14**
Consent- Meaning of Consent and Free Consent; Meaning and Effects of Coercion, Undue Influence, Fraud, Misrepresentation, Mistake in an agreement. **Performance of Contract-** Rules regarding Performance of Contracts, Joint Promisors, Impossibility of Performance, Quasi contracts & its performance **Discharge of a Contract-** Meaning of Discharge and modes of Discharging a Contract – Novation, Remission, Accord, Satisfaction and Breach-Anticipatory Breach and Actual breach **Remedies for Breach of Contract-** Remedies under Indian Contract Act 1872-Damages, Types of Damages.	
Unit-3: Contracts of Sale of Goods	**12**
Concept of Goods, Sale of Goods v. Agreement to Sell , Contract of Sale of Goods, Performance of a Contract of Sale of Goods, Meaning and Types of Conditions and Warranties, Meaning and Rights of an Unpaid Seller	
Unit-4: Law of Consumer Protection	**08**
Definitions of the terms – Consumer, Consumer Protection, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, Rights of Consumer under the Act, Consumer Redressal- Meaning and Agencies – District Forum, State Commission and National Commission.	
Unit-5: Law of Environmental Protection	**08**

Introduction - Objectives of the Act, Definitions of Important Terms – Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India.

Skill Development Activities:

1. Discuss the contents of the case of "Carlill vs Carbolic Smoke Ball Company" case
2. Discuss the contents of the case of "Mohori Bibee v/s Dharmodas Ghose".
3. List out any five rights of a consumer.
4. List at least 5 items which can be categorized as 'hazardous substance' according to Environment Protection Act.

Books for References:

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. N.D. Kapoor, Business Laws, Sultan Chand Publications
3. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi
6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
7. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
8. Sharma,J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi
9. Chanda.P.R, Business Laws, Galgotia Publishing Company

Name of the Program: Bachelor of Commerce (LSCM)
Course Code: 2.4
Name of the Course: FUNDAMENTALS OF LOGISTICS AND SUPPLY CHAIN MANAGEMENT

COURSECREDITS	NO.OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

Pedagogy: Classroomlectures,tutorials,Groupdiscussion,Seminar,Case studies & field work etc.,

Course Outcomes: On successful completion of the course, the students will be able to:

a) Understand the fundamentals of Logistics and Supply Chain Management
b) Comprehend the relationship between competitive strategies and supply chain strategies
c) Analyse the latest trends and challenges in the field of Logistics and Supply chain management

SYLLABUS:	HOURS
Unit-1:IntroductiontoSupply Chain Management:	**14**
Concept of Supply Chain and Supply Chain Management, Importance of SCM, Focus areas in Supply Chain Management, Functions of SCM, Decision phases in Supply chain Management, Process view of Supply Chain- Cycle view and push-pull view, Drivers of SCM, Enablers in Supply Chain Management, Concepts of Integrated supply chains, Autonomous Supply Chain**.** Supply chain model and Value chain model; Supply Chain trends and challenges in India	
Unit-.2:Introduction to Logistics Management:	**12**
Meaning of Logistics and Logistics Management, Logistics Management and Supply Chain management, Types of Logistics; Key Elements in Logistics Management; Functions/ Activities in Logistics; Seven R's of Logistics; Key Players in Logistics; Benefits of effective Logistics Management; Role of logistics in Supply Chain; Role of Government in Logistics.	
Unit-.3:Customer Focus in Supply Chain Management:	**10**
Meaning and importance of Customer service in SCM - Customer service dimension from a supply chain perspective (Order delivery lead time, responsiveness, delivery reliability and product variety); Customer service capability- availability, operational performance and service reliability.	
Unit-4:Supply Chain Strategies and Strategic Fit	**10**
Competitive Strategies and Supply chain Strategies; Strategic Fit- Meaning, Strategic fit between Competitive Strategy and Supply Chain Strategy, Steps in achieving strategic fit, Obstacles to achieving Strategic Fit.	
Unit-5 :Demand Management in Supply Chain:	**08**

Concept of demand in SCM, Types of demand, Role of demand forecasting in supply chain, Forecasting methods, Process of demand forecasting; Basic approach to Demand Forecasting; Collaborative planning, forecasting and replenishment (CPFR), Aggregate Planning in a Supply Chain, CODP (Customer order decoupling point) – Concepts only
Skill Development Activities: 1. Draw a flow chart showing the basic supply chain and extended supply chain for a FMCG Company 2. Draw the structure of any logistical network and explain the link. 3. List out the risks involved in the management of the supply chain and supply chain networks. 4. Discuss the case of the Dabbawallas of Mumbai and their supply chain success story
Books for References: 1. SunilChopra&PeterMeindl,SupplyChainManagement-Strategy,PlanningandOperation,PHI 2. R.B. Handfield and E.L. Nichols, Jr. Introduction to Supply Chain Management. Prentice Hall, 1999. 3. Dr.R.P.Mohanty&Dr.S.G.Deshmukh,EssentialsofSupplyChainManagement,JaicoPublishingHouse 4. D.K.Agarwal,SupplyChainManagement-Stategy,CasesandBestPractices,Cengage 5. DavidSimchi-Levi,PhilipKamiusky,EdithSimchi-Levi,Designing&ManagingtheSupplyChain,McGrawHill 6. Janat Shah,Supply Chain Management Text and Cases, Pearson Education 7. RahulVAltekar,Supply Chain Management–Concepts and Cases ,PHI 8. Sridhara Bhat, Supply Chain Management, HPH 9. Milind M Oka, Supply Chain Management, Everest Publishing House 10. Donald. J. Bowersox & Donald. J. Closs, Logistical Management-The integrated Supply Chain Process, TATA Mc-Graw Hill

Name of the Program: BACHELOR OF COMMERCE (LSCM)
Course Code: B.Com. LSCM 3.1
Name of the Course: CORPORATE ACCOUNTING

COURSE CREDITS	NO. OF HOURSPER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.

Course Outcomes: On successful completion of the course, the students will be able to

a. Understand the treatment of underwriting of Shares & Debentures
b. Comprehend the computation of profit prior to incorporation.
c. Know the valuation of Goodwill.
d. Know the valuation Shares.
e. Prepare the financial statements of Companies as per the New Companies Act 2013.

SYLLABUS:	HOURS
Unit-1: Underwriting of Shares & Debentures	**12**
Introduction - Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting Commission- Types of Underwriting – Firm Underwriting, Open Underwriting - Marked and Unmarked Applications –Determination of Liability in respect of Underwriting Contracts – when shares and debentures are fully and partially underwritten, with and without firm underwriting - Problems relating to Underwriting of Shares and Debentures of Companies only.	
Unit- 2: Profit Prior to Incorporation	**10**
Meaning, Calculation of Sales Ratio, Time Ratio, Weighted Ratio, Treatment of Capital and Revenue Expenditure; Ascertainment of Pre-Incorporation and Post Incorporation profits by preparing Statement of Profit and Loss and Preparation of Balance Sheet (Vertical Format) as per schedule III of Companies Act, 2013.	
Unit-3: Valuation of Goodwill	**10**
Meaning and Factors influencing Goodwill; Valuation of Goodwill; Circumstances under which Goodwill is valued; Methods of Valuation of Goodwill- Average Profit Method, Capitalization of Average Profit Method, Super Profit Method, Capitalization of Super Profit Method, and Annuity Method-Problems (Based on both Simple and Weighted Average)	
Unit- 4: Valuation of Shares	**10**
Meaning and Need for Valuation; Methods of Valuation - Intrinsic Value Method, Yield Method, Fair Value Method; Valuation of Preference Shares - Problems.	
Unit- 5: Financial Statements of Companies	**14**
Statutory Provisions regarding Preparation of Financial Statements of Companies as per schedule III of New Companies Act 2013 and IND AS-1; Treatment of Special Items – Tax deducted at source, Advance payment of Tax, Provision for Tax, Depreciation, Interest on Debentures, Dividends; Rules regarding payment of dividends – Transfer to Reserves; Preparation of Statement of profit and loss and Balance Sheet.	

Skill Development Activities:

1. Determine Underwriters' Liability in case of an IPO, with imaginary figures.
2. Prepare the format of 'Statement of Profit and loss' with imaginary figures.
3. Prepare Balance Sheet with imaginary figures.
4. Calculate the intrinsic value of shares under Net Asset Method.

Books for References:

1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi
2. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
3. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
4. S. P. Jain and K. L. Narang – Corporate Accounting
5. Anil Kumar .S, Rajesh Kumar.V and Mariyappa .B, Corporate Accounting, HPH.
6. S P Iyengar, Advanced Accountancy, Sultan Chand
7. R L Gupta, Advanced Accountancy

<table>
<tr><td colspan="3">Name of the Program: BACHELOR OF COMMERCE (LSCM)
Course Code: B.Com LSCM 3.2
Name of the Course: QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS -I</td></tr>
<tr><td>COURSE CREDITS</td><td>NO. OF HOURSPER WEEK</td><td>TOTAL NO. OF TEACHING HOURS</td></tr>
<tr><td>4 CREDITS</td><td>4 HOURS</td><td>56 HOURS</td></tr>
<tr><td colspan="3">Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.</td></tr>
<tr><td colspan="3">Course Outcomes: On successful completion of the course, the Students will be able to
a) Understand the basics of Quantitative Analysis.
b) Demonstrate the skill of Collecting Quantitative Data and utilizing it for Presentations and Analysis.
c) Demonstrate the skills to use the tools and techniques of data analysis for Business
d) Understand the development & use of Quantitative Techniques for Business decisions.</td></tr>
<tr><td colspan="2">SYLLABUS:</td><td>HOURS</td></tr>
<tr><td colspan="2">Unit-1: Introduction to Statistics</td><td>10</td></tr>
<tr><td colspan="3">Introduction- Meaning, Functions, Uses and Limitations of Statistics;
Collection of Data –Sources of Data; Methods of Data Collection; Technique of data collection-Census and Sampling Techniques- Methods of Sampling (Concepts).</td></tr>
<tr><td colspan="2">Unit- 2: Classification and Tabulation of Data</td><td>10</td></tr>
<tr><td colspan="3">Classification: Meaning, objectives and methods of classification of data,
Tabulation: Meaning, Parts of a Table – Simple problems on Tabulation;
Diagrammatic Presentation: One-dimensional Diagrams – Simple Bars, Multiple Bars, Percentage Sub-Divided Bar Diagram; Two Dimensional Diagrams – Pie Diagram</td></tr>
<tr><td colspan="2">Unit-3: Measures of Central Tendency</td><td>12</td></tr>
<tr><td colspan="3">Measures of Central Tendency: Calculation of Arithmetic Mean, Median and Mode for Individual, Discrete and Continuous Series- Problems</td></tr>
<tr><td colspan="2">Unit- 4: Measures of Dispersion and Skewness</td><td>14</td></tr>
<tr><td colspan="3">Measures of Dispersion: Meaning, Absolute and Relative measures of dispersion – Range, Mean Deviation, Standard Deviation - Problems on the above in Individual, Discrete and Continuous Series.
Measures of Skewness: Meaning of Skewness - Tests of Skewness, Measures of Skewness - Calculation of Karl Pearson’s Co-efficient of Skewness only- Problems</td></tr>
<tr><td colspan="2">Unit- 5: Index Numbers</td><td>10</td></tr>
<tr><td colspan="3">Meaning, Uses, Classification, Construction of Index Numbers; Methods of constructing Index Numbers – Simple Aggregate Method, Simple Average of Price Relatives Method, Weighted Index numbers, Fisher’s Ideal Index (including Time and Factor Reversal tests); Consumer Price Index – Problems.</td></tr>
<tr><td colspan="3">Skill Development Activities:
1. Draw a blank table showing different attributes
2. Draw a Pie chart with imaginary figures
3. Select 05 components of CPI and collect base year quantity, base year price, current year price and calculate Consumer Price Index.
4. Suggest the best average to be used for the following studies
a. Average size of shoes
b. Average rainfall per day
c. Average wages of employees
d. Average share price</td></tr>
</table>

e. Average size of shirts
Books for References: 1. S P Gupta: Statistical Methods- Sultan Chand, Delhi 2. Dr. B N Gupta: Statistics, Sahityta Bhavan, Agra. 3. R.S Bhardwaj: Business Statistics, Excel Books 5. S C Gupta, Statistical Methods 6. Chikkodi and Sathyaprasad, Quantitative Analysis for Business decisions 7. Sancheti and Kapoor, Statistical Methods and Techniques

<table>
<tr><td colspan="3">Name of the Program: BACHELOR OF COMMERCE (LSCM)
Course Code: B.Com. LSCM 3.3
Name of the Course: COST ACCOUNTING</td></tr>
<tr><td>COURSE CREDITS</td><td>NO. OF HOURSPER WEEK</td><td>TOTAL NO. OF TEACHING HOURS</td></tr>
<tr><td>4 CREDITS</td><td>4 HOURS</td><td>56 HOURS</td></tr>
<tr><td colspan="3">Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.</td></tr>
<tr><td colspan="3">Course Outcomes: On successful completion of the course, the students will be able to
a. Demonstrate an understanding of the concepts of costing and cost accounting.
b. Demonstrate the ability to prepare a Cost Statement.
c. Prepare material related documents, understand the management of stores and issue procedures.
d. Demonstrate the ability to Calculate Wages and Bonus.
e. Classify, allocate, and apportion overheads and Calculate Overhead absorption rates.</td></tr>
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<table>
<tr><td>SYLLABUS:</td><td>HOURS</td></tr>
<tr><td>Unit.1: Introduction to Cost Accounting</td><td>8</td></tr>
<tr><td colspan="2">Introduction- Meaning and definition- Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost Centre; Cost reduction and Cost control. Limitations of Cost Accounting.</td></tr>
<tr><td>Unit- 2: Cost Sheet</td><td>12</td></tr>
<tr><td colspan="2">Cost Sheet - Meaning and Cost heads in a Cost Sheet, Preparation of Cost Sheet - Problems on Cost Sheets (including Unit costing and Tenders & Quotations).</td></tr>
<tr><td>Unit-3: Material Cost</td><td>10</td></tr>
<tr><td colspan="2">Material Cost: Meaning, Importance of Material cost; Types of Materials – Direct and Indirect Materials; Procurement- Procedure for procurement of materials and documentation involved in materials accounting; Material Storage: Duties of Store keeper; Issue of Materials- Pricing of material issues, Preparation of Stores Ledger Account under FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems.
Materials control. - Techniques of Inventory Control - Problems on Level Setting and EOQ.</td></tr>
<tr><td>Unit- 4: Labour Cost</td><td>12</td></tr>
<tr><td colspan="2">Labour Cost: Meaning and Types of Labour Cost –Attendance Procedure-Time keeping and Time booking and Payroll Procedure; Idle Time- Causes and Treatment of Normal and Abnormal Idle time, Over Time; Labour Turnover: Meaning, Causes and Effects of labour turnover; (theory only).
Methods of Wage Payment: Time rate system and piece rate system; Incentive schemes - Halsey plan, Rowan plan, Taylor’s differential piece rate and Merrick’s multiple piece rate system, –problems based on calculation of wages and earnings.</td></tr>
<tr><td>Unit- 5: Overheads</td><td>08</td></tr>
<tr><td colspan="2">Overheads: - Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads; Collection, Allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary overheads</td></tr>
</table>

distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); **Absorption of Overheads:** Meaning and Methods of Absorption of Overheads (Concept only); **Machine Hour Rate-** Meaning and Problems on calculation of Machine Hour Rate.
Skill Development Activities: 1. Mention the causes of labour turnover in manufacturing organisations. 2. Name any five documents used for material accounting. 3. Prepare a dummy Payroll with imaginary figures. 4. List out the various overhead items under Factory, administrative, Selling & distribution overheads (six items each).
Books for References: 1. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers 2. Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi. 3. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Pro 4. Iyengar, S.P. Cost Accounting, Sultan Chand & Sons 5. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education. 6. Jawahar Lal, Cost Accounting., McGraw Hill Education 7. Made Gowda J, Cost Accounting, HPH. 8. Rajiv Goel, Cost Accounting, International Book House 9. Mariyappa B Cost Accounting, HPH

Name of the Program: BACHELOR OF COMMERCE (LSCM) Course Code: B.Com. LSCM 3.4 Name of the Course: LOGISTICS MANAGEMENT		
COURSE CREDITS	NO. OF HOURSPER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to a. Understand the role of logistics in supply chain management b. Comprehend the various elements of logistics management c. Analyse the functionally and utility of inventory, warehousing, packaging and material handling d. Understand the various aspects of transportation management e. Role of the government in enhancing the logistics efficiency		

SYLLABUS:	HOURS
Unit- 1: Introduction to Logistics Management	**12**
Meaning, Importance and Types of Logistics - Logistics management, Benefits of Logistics Management - Logistics Interface with other functional areas, sever R's of Logistics, Elements of Logistics Management.	
Unit-2: Inventory Management in Logistics and SCM	**12**
Inventory functionality- Geographical specialization, Decoupling, Balancing demand and supply, buffer uncertainties; Types of inventory - Inventory expectations - Planning inventory (when and how much- EOQ)-managing uncertainty - fill rate estimations, Inventory management policies - Methods of inventory control - Concepts of collaborative inventory replenishment, MRP, DRP, JIT, JIT II, Kanban	
Unit- 3: Transportation Management	**12**
Transport structure- Rail, Road, water, air and pipeline, Inter-modal - (Performance characteristics and suitability of each mode); Suppliers of transport service- Single mode carriers, specialized carriers, Inter-modal transportation (TOFC, COFC), Containership, Non-operating intermediaries. **Transport Operation Planning-** Equipment scheduling, yard management, load planning, routing and advanced shipment notification, movement administration, consolidation, negotiation, control of transport management, audit and claim administration, logistics integration; Transport documentation: BOL, Freight Bill, Shipment manifest, **Transport pricing methods-** FOB, Delivery pricing, promotional pricing, menu pricing issues	
Unit- 4: Warehousing	**12**
Warehousing- Meaning and benefits of warehousing, warehouse operations, **Warehouse ownership arrangement-** Private, public, contract, network development **Warehouse decisions-** site section, design, product mix analysis, expansion, material handling, layout, sizing, WMS (concept only)	
Unit- 5: Packaging and Material Handling	**08**
Packaging- Packaging perspectives within an organisation – Types of packaging benefits of modular packaging, packaging for material handling efficiency- product design, unitization and communication **Material handling** - material handling systems- mechanized, semi-automated, automated and information directed (meaning and types of material handling under each system) Special handling consideration- E-fulfillment, environmental concerns, regulatory environment and returns processing.	

Skill Development Activities: 1. Discuss any three logistical activities and their merits and demerits 2. Analyse the trade-off between cost and service levels in logistics with an example 3. Determine the EOQ and its impact of the carrying costs and average inventory for an organization 4. Identify and list out the various Inventory control techniques used in SC organisations.
Books for References: 1. Donald J Bowersox, David J Closs, “Logistical Management – The integrated Supply Chain Process”, McGraw-Hill Edition-2000 2. John J Coyle, Edward J Bardi and C John Langley Jr. “The management of Business Logistics-A supply Chain perspective”, Thomson South- Western, 7th edition. 3. Vinod V Sophlle, Logistics Management- The supply Chain Imperative, Pearson Education 4. Sunil Chopra & Peter Meindl, Supply Chain Management- Strategy, Planning and Operation, PHI 5. Dr. R.P. Mohanty & Dr. S.G. Deshmukh, Essentials of Supply Chain Management, Jaico Publishing House 6. D. K. Agarwal, Supply Chain Management - Strategy, Cases and Best Practices, Cengage 7. David Simchi-Levi, Philip Kaminsky, Edith Simchi-Levi, Designing & Managing the Supply Chain, McGraw Hill 8. Donald. J. Bowersox & Donald. J. Closs, Logistical Management-The integrated Supply Chain Process, TATA Mc-Graw Hill 9. Rahul VAltekar, Supply Chain Management – Concepts and Cases, PHI 10. Sridhara Bhat, Supply Chain Management, HPH 11. Milind M Oka, Supply Chain Management, Everest Publishing House

<table>
<tr><td colspan="3">Name of the Program: BACHELOR OF COMMERCE (LSCM)
Course Code: B.Com SEC 3.5
Name of the Course: CORPORATE COMMUNICATION SKILLS</td></tr>
<tr><td>COURSE CREDITS</td><td>NO. OF HOURSPER WEEK</td><td>TOTAL NO. OF TEACHING HOURS</td></tr>
<tr><td>2 CREDITS</td><td>3 HOURS</td><td>30 HOURS</td></tr>
<tr><td colspan="3">Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Review of Journals and Books etc.</td></tr>
<tr><td colspan="3">Course Outcomes: On successful completion of the course, the students will be able to
a) Identify the importance of Business correspondence
b) understand the different types of Business Communication
c) Learn different types of communication skills
d) Understand and write the different types of Business Letters</td></tr>
<tr><td colspan="2">SYLLABUS:</td><td>HOURS</td></tr>
<tr><td colspan="2">Unit-1: FUNDAMENTALS OF COMMUNICATION</td><td>08</td></tr>
<tr><td colspan="3">Introduction - Meaning of Communication; Purpose or Objectives of Communication; Process or Stages of Communication; Principles of Effective Communication; Barriers to Effective Communication; Types of Communication (Meaning & Features) – Interpersonal, Intrapersonal, Internal, External, Upward, Downward, Lateral, One-way, Two-way, Verbal and Non-verbal communication, Formal & Informal, Cross Cultural Communication; Scope of Communication; Limitations of Communication.</td></tr>
<tr><td colspan="2">Unit-2: COMMUNICATION SKILLS</td><td>12</td></tr>
<tr><td colspan="3">Reading skills – Meaning; Importance of Reading Skills; Reading comprehension skills – Literal, Evaluative, Inferential; Types of Reading Techniques – Skimming, Scanning, Intensive, Extensive and Guidelines for improving Reading Skills.
Listening skills – Meaning; Importance of Listening; Types of listening (Meaning and Benefits of each type of Listening) – Attentive, Reflective, Discriminative, Comprehension, Critical, Biased, Evaluative, Appreciative, Sympathetic & Empathetic; Barriers to listening; Overcoming barriers to listening.
Note taking skills – Meaning and Importance; Methods – Outline Method, Cornell Method, Mapping Method, Charting Method, Box & Bullet Method. Presentation skills – Meaning of Presentation in Business Communication; Importance of Presentation Skill in Business; Types of Presentations (Meaning, Pros & Cons of each type) – Informative, Instructional, Progress Reporting, Persuasive, Decision making, Problem Solving.</td></tr>
<tr><td colspan="2">Unit-3: BUSINESS LETTERS</td><td>10</td></tr>
<tr><td colspan="3">Types of Business letters- Enquiries & replies, Offers and Quotation, Orders and their execution, Complaints & ATRs, Remittance letters, Sales letters, Follow-up letters, Circular letters, Agency letters, Status enquiries, Collection letters. AI tools in Business Communication</td></tr>
<tr><td colspan="3">Skill Development Activities:
1. Draft a Quotation with imaginary content.
2. List out the various parts of Business Letter.
3. List any 5 AI tools used for Business Communication.
4. Identify at least three barriers to listening you experience daily and propose strategies to overcome them.</td></tr>
</table>

Books for References:

1. C.S. Raydu, Corporate Communication, HPH
2. Rai & Rai, Business Communication, HPH
3. S.P. Sharman, Bhavani.H, Corporate Communication, VBH
4. K. Venkataramana, Corporate Communication, SHBP
5. Rajkumar, Basic Business Communication: Concepts, Applications and Skills, Excel Books
6. Taylor, Shirley, Communication for Business : A Practical Approach, Pearson Education
7. Peter URS Bender, Robert. A.Traez, Secrets of Face to Face Communication, Macmillan India
8. Vilanilam,J.V, More Effective Communication: A manual for Professionals, Response Books
9. Guptha.C.B, Business Communication and Customer Relations, Sulthan Chand
10. Guptha,C.B, Business Communication and Organization and Management, Sulthan Chand
11. Subhash Jagota, Succeeding Through Communication, Excel Books
12. Chopra,R.K, Communication Management, HPH
13. Nageshwara Rao Das, Rajendra.P, Communication Skills, HPH
14. Ghanekar, Anjali, Communication Skills for Effective Management, Everest Publishing House
15. Mandal.S.K, Effective Communication and Public Speaking, Jaico publishing House
16. Jetwaney, Jaishri, Corporate Communication, Oxford university Press

Name of the Program: BACHELOR OF COMMERCE (LSCM)
Course Code: B.Com. LSCM 4.1
Name of the Course: ADVANCED CORPORATE ACCOUNTING

COURSE CREDITS	NO. OF HOURSPER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.

Course Outcomes: On successful completion of the course, the students will be able to

a. Know the procedure of Redemption of Preference Shares and Debentures.
b. Comprehend the different methods of Amalgamation and Acquisition of Companies.
c. Understand the process of Internal Reconstruction.
d. Understand the process of Liquidation of Companies.
e. Prepare the liquidators Final statement of accounts.

SYLLABUS:	HOURS
Unit-1: Redemption of Preference Shares	**08**
Meaning – Legal Provisions – Treatment of premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging cash balance for the purpose of redemption – minimum number of shares to be issued for redemption – issue of bonus shares – preparation of Balance sheet after redemption (As per Schedule III of Companies Act 2013).	
Unit- 2: Redemption of Debentures	**08**
Meaning – Types of Debentures – Methods of Redemption of Debentures – Lump sum Method, Instalment Method, Sinking Fund Method, Insurance Policy Method (Problems only on Sinking Fund method of Redemption of Debentures)	
Unit-3: Amalgamation and Acquisition of Companies	**14**
Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Calculation of Purchase Consideration (IND AS - 103), Net asset Method - Net Payment Method and Lumpsum method, Accounting for Amalgamation (Problems under purchase method only) –Ledger Accounts in the Books of Transferor Company and Journal Entries in the books of Transferee Company – Preparation of Balance Sheet after Amalgamation and Acquisition. (As per Schedule III of Companies Act 2013)	
Unit- 4: Internal Reconstruction of Companies	**12**
Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction (Schedule III to Companies Act 2013).	
Unit- 5: Liquidation of Companies	**12**
Meaning of Liquidation, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court. Order of payments in the event of Liquidation. Liquidator's Statement of Account. Liquidator's remuneration. Problems on preparation of Liquidator's Final Statement of Account.	

Skill Development Activities:
1. List out legal provisions in respect of Redemption of Preference shares.
2. Calculation of Purchase consideration with imaginary figures under Net Asset Method.
3. List out legal provisions in respect of internal reconstruction.
4. Prepare Liquidator's Final Statement of Account with imaginary figures.

Books for References:

1. Arulanandam & Raman ; Corporate Accounting-II, HPH
2. Dr. Venkataraman. R – Advanced Corporate Accounting
3. RL Gupta, Advanced Accountancy, Sultan Chand
4. Shukla and Grewal – Advanced Accountancy, Sultan Chand
5. Anil Kumar .S, Rajesh Kumar.V and Mariyappa .B, Advanced Corporate Accounting, HPH.
6. S P Iyengar, Advanced Accountancy, Sultan Chand
7. Srinivas Putty - Advanced Corporate Accounting, HPH.

Name of the Program: BACHELOR OF COMMERCE (LSCM)
Course Code: 4.2
Name of the Course: QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS-II

COURSE CREDITS	NO. OF HOURSPER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.

Course Outcomes: On successful completion of the course, the Students will be able to
a. To apply Correlation and Regression for data analysis
b. Do estimation through time series analysis and find the trend
c. To Interpolate and Extrapolate the data
d. To find the association in two variables

SYLLABUS:	HOURS
Unit-1: Correlation Analysis	**10**
Correlation – Meaning & Definition - Uses – Types – Interpretation of Correlation, Probable Error – Calculation of Karl Pearson's Coefficient of Correlation (Deviations taken from Arithmetic Mean only) & Spearman's Rank Correlation – Problems when ranks are given, ranks are not given and tied ranks (Excluding Bi-variate and Multiple correlation).	
Unit- 2: Regression Analysis	**10**
Meaning, Difference between Correlation and Regression, Regression Equations – X on Y and Y on X using Regression Coefficients- Problems on estimations	
Unit-3: Time Series Analysis	**12**
Meaning, Components of a Time Series; Measurement of trend: Calculation of trend values(Y_c) under Least square method and Moving Average method (3 yearly, 4 yearly and 5 yearly moving averages)	
Unit- 4: Interpolation And Extrapolation	**12**
Meaning, Assumptions and uses of Interpolation and Extrapolation. Methods of Interpolation: Binomial expansion method (estimation of One and Two missing Values) and Newton's forward difference method (problems on interpolating with one missing value)	
Unit- 5: Association of Attributes	**12**
Classification, Correlation and Association, Types of Association, Comparison of Observed and Expected Frequencies, Yule's Coefficient of Association. Chi-square Test, Assumptions, Degrees of Freedom, Significance level, Test of goodness of fit, Test of Independence – 2x2 Problems.	

Skill Development Activities:
1. Collect statistics on the ranks given by two judges for 10 beauty pageant candidates and compute rank correlation coefficient
2. Calculate 3 yearly moving averages with imaginary values.
3. Fit a Straight Line Trend with Imaginary Figures and show it graphically
4. Calculate the association of any two attributes with imaginary data.

Books for References:
1. S C Gupta: Fundamentals of Statistics – Himalaya Publishing House
2. S P Gupta: Statistical Methods- Sultan Chand
3. Dr. B N Gupta: Statistics, Sahithya Bhavan
4. Elhance: Statistical Methods, Kitab Mahal
5. Sanchetti and Kapoor: Business Mathematics, Sultan Chand

<table>
<tr><th colspan="3">Name of the Program: BACHELOR OF COMMERCE (LSCM)
Course Code: B.Com LSCM 4.3
Name of the Course: RESEARCH METHODOLOGY</th></tr>
<tr><td>COURSE CREDITS</td><td>NO. OF HOURS PER WEEK</td><td>TOTAL NO. OF TEACHING HOURS</td></tr>
<tr><td>4 CREDITS</td><td>4 HOURS</td><td>56 HOURS</td></tr>
<tr><td colspan="3">Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work, WBL, literature reviews etc.,</td></tr>
<tr><td colspan="3">Course Outcomes: On successful completion of the course, the students will be able to
a. Explain the fundamental concepts, scope, and methodologies of business research.
b. Apply appropriate research problem formulation, hypothesis development, and sampling techniques to real-world business scenarios.
c. Analyse collected data using statistical tools and techniques to derive meaningful business insights.
d. Critically evaluate research findings and test hypotheses using appropriate statistical methods.
e. Design and develop a well-structured research report with proper interpretation, visualization, and ethical considerations.</td></tr>
<tr><td colspan="2">SYLLABUS:</td><td>HOURS</td></tr>
<tr><td colspan="2">Unit 1: Introduction to Business Research</td><td>10</td></tr>
<tr><td colspan="3">Research: Meaning, Purpose, Scientific method, types of research; scope of business research. Review of literature: need, purpose, notes taking.</td></tr>
<tr><td colspan="2">Unit 2: Research Design</td><td>12</td></tr>
<tr><td colspan="3">Selection and formulation of a research problem, formulation of hypothesis, operational definition of concepts, sampling techniques. Research Design: Meaning, nature, process of preparation, components of research design.</td></tr>
<tr><td colspan="2">Unit 3: Data Collection and Processing</td><td>12</td></tr>
<tr><td colspan="3">Data: Sources of data, methods, of collection; observation interviewing, mailing; tools for collection data; interview schedule, interview guide, questionnaire, rating scale, socio-metry, check list; pre-testing of tools, pilot study. Processing of data; checking, editing, coding, transcription, tabulation, preparation of tables, graphical representation.</td></tr>
<tr><td colspan="2">Unit 4: Tools for Data Analysis</td><td>12</td></tr>
<tr><td colspan="3">Statistical Techniques: Descriptive Statistics -Mean, Median, Mode, Standard Deviation, Mean Deviation and Quartile Deviation; Inferential Statistics -t-test, Chi-square test and ANOVA & Regression analysis [Meaning and application of each in Business Research].
Data analysis tools for Social Science Research: Python, R, SPSS, Tableau and Excel (Concepts and application only)</td></tr>
<tr><td colspan="2">Unit 5: Research Reports</td><td>10</td></tr>
</table>

Research Reports- Characteristics of good Research Report, types of reports, style of report writing, Steps in drafting the Report.

Skill Developments Activities:

1. Design a questionnaire for a research study
2. List the different types of sampling techniques with suitable examples.
3. List the statistical software tools used in social science research.
4. Write a sample research report outline with an introduction, methodology, and conclusion.

Books for References:

1. Dr. M. Ranganatham, O R Krishnaswami, P N Harikumar: Research Methodology , Himalaya Publishing House.
2. C.R. Kothari, Research Methodology: Methods and Techniques, New Age International Publishers 3rd Edition.
3. Wayne C. Booth, Gregory G. Colomb, Joseph M. Williams, Joseph Bizup, and William T. Fitzgerald, "The Craft of Research", University of Chicago Press, Fourth Edition.
4. Ingeman Arbnor and Björn Bjerke, Methodology for Creating Business Knowledge, Sage Publications, 3rd Edition.
5. Krishna G. Palepu and Paul M. Healy, Business Analysis and Valuation: Using Financial Statements, Cengage Learning, 5th Edition.
6. Joseph F. Hair Jr., Mary Celsi, Arthur H. Money, Phillip Samouel, and Michael J. Page, Essentials of Business Research Methods, Routledge 5th Edition.
7. Satyaprasad and D. R. Satya Raju, Business Research Methods, Himalaya Publishing House 2nd edition.
8. Navdeep Kaur and Dr. Pawan Kumar Taneja, Business Research Methods: A South-Asian Perspective, Kalyani Publishers 1st Edition.

<table>
<tr><td colspan="4">Name of the Program: BACHELOR OF COMMERCE LSCM)
Course Code: B.Com. LSCM 4.4
Name of the Course: SOURCING FOR LOGISTICS AND SUPPLY CHAIN</td></tr>
<tr><td>COURSE CREDITS</td><td>NO. OF HOURSPER WEEK</td><td colspan="2">TOTAL NO. OF TEACHING HOURS</td></tr>
<tr><td>4 CREDITS</td><td>4 HOURS</td><td colspan="2">56 HOURS</td></tr>
<tr><td colspan="4">Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.</td></tr>
<tr><td colspan="4">Course Outcomes: On successful completion of the course, the students will be able to
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</td></tr>
<tr><td colspan="3">SYLLABUS:</td><td>HOURS</td></tr>
<tr><td colspan="3">Unit- 1: Sourcing for Logistics</td><td>12</td></tr>
<tr><td colspan="4">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.</td></tr>
<tr><td colspan="3">Unit-2:External Sourcing</td><td>12</td></tr>
<tr><td colspan="4">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.</td></tr>
<tr><td colspan="3">Unit- 3: Assessment of Supplier Financial Performance and Stability</td><td>12</td></tr>
<tr><td colspan="4">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</td></tr>
<tr><td colspan="3">Unit- 4: Assessment of Market Data</td><td>12</td></tr>
<tr><td colspan="4">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.</td></tr>
<tr><td colspan="3">Unit- 5: Legislative Regulatory and Organizational Requirements</td><td>08</td></tr>
<tr><td colspan="4">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.</td></tr>
<tr><td colspan="4">Skill Development Activities:
1. Highlight the stages when Early Supplier Involvement is encouraged by companies to maximise the benefits
2. List out the roles of regulatory bodies associated with sourcing.
3. List out any 5 benefits of co-location of suppliers to the company.
4. List out the Credit rating agencies for supplier assessment.</td></tr>
</table>

Books for References:

a. Donald Waters, Logistics - An Introduction to Supply Chain Management, Palgrave Macmillan, New York,
b. John Gattorna , Handbook of Logistics and Distribution Management.
c. P. Fawcett, R. McLeish and I Ogden, Logistics Management.
d. D.M. Lambert & J R Stock, Richard D Irwin Inc., Strategic Logistics Management.
e. Martin Christopher, Logistics and Supply Chain Management, Pitman Publishing, 2nd Edition
f. 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.
g. Rahul V Altekar, "Supply Chain Management- Concepts and Cases", (240-269) Prentice Hall of India Pvt. Ltd.
h. Donald. J. Bowersox& Donald. J. Closs, Logistical Management-The integrated Supply Chain Process, TATA Mc-Graw Hill
i. Sunil Chopra & Peter Meindl, Supply Chain Management, Strategy, Planning, and Operation,PHI2002
j. Donald J Bowersox, David J Closs, M Bixby Cooper, Supply Chain Logistics Management-McGraw Hill Education, 3rd Indian Edition.
k. 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 (LSCM)
Course Code: B.Com. LSCM 4.5 (SEC)
Name of the Course: INFORMATION TECHNOLOGY IN SUPPLY CHAIN MANAGEMENT

COURSE CREDITS	NO. OF HOURSPER WEEK	TOTAL NO. OF TEACHING HOURS
2 CREDITS	3 HOURS	30 HOURS

Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.

Course Outcomes: On successful completion of the course, the students will be able to

1. Understand the need for IT in Supply Chains and IT Integration
2. Get an overview of the IT infrastructure
3. Comprehend the supply chain information system design, planning and execution
4. Understand the working of digital supply chains
5. Analyse the emerging technologies, cyber security and risk management in supply chains

SYLLABUS:	HOURS
Unit- 1: Information Technology in Supply Chains	**08**
Need for IT in business, Goals of Supply chain IT, The role of IT in Supply chains, Uses of IT in inventories, transportation & facilities within a supply chain, Supply Chain IT frame Work-macro-Processes, IT for Supply Chain excellence, Digital Supply Chain vs Traditional SCM; Benefits & Challenges of IT Integration in SCM; The future of IT in Supply Chain.	
Unit-2: Supply Chain IT Infrastructure	**10**
Information Technology infrastructure – Presentation Devises, Communication Devices, Data base, System architecture, Service oriented architecture (SOA), SOA strategies of companies, ERP vendor platforms, RFID and POS data, Business benefits of RFID.	
Unit- 3: Supply Chain IT Implementation and Information System Design	**12**
The Supply chain IT in Practice, Integrating Supply chain information technology, Types of Information Systems in SCM-Transaction Processing Systems (TPS), Management Information Systems (MIS), Decision Support Systems (DSS) Stage of Supply Chain planning, development, and implementation of ERP & DSS, Structure of DSS, Selection of Supply Chain DSS, Supply Chain Master Planning; Supply chain information System Design- Planning, Capacity, Performance requirement, manufacturing requirement, Operation, Transportation, Inventory development; **WMS and TMS-** concepts only	

Skill Development Activities:

1. Write a note on the role of AI in supply chain management
2. Design a Supply Chain Information system for Grocery store.
3. Design supply chain information system for Manufacturing company
4. Design supply chain information system for a hospital

Books for References:

1. David Simchi Levi, Philip Kaminsky, Edith Simchi –Levi Designing & Managing –The Supply Chain, TATA MCGRAW-HILL.
2. Sunil Chopra & Peter Meindl, Supply Chain Management, PHI
3. Donald Waters, Logistics- An Introduction to Supply Chain Management, Palgrave Macmillan, New York
4. Logistical Management-The integrated Supply Chain Process – Donald. J. Bowersox & Donald. J. Closs, TATA McGraw Hill

5. Dr. R.P. Mohanty & Dr. S.G. Deshmukh, Essentials of Supply Chain Management –, Jaico Publishing House
6. Rahul V Altekar, "Supply Chain Management- Concepts and Cases", Prentice Hall of India Pvt. Ltd.

Name of the Program: BACHELOR OF COMMERCE (LSCM)
Course Code: B.Com. LSCM 5.1
Name of the Course: QUALITY MANAGEMENT

COURSE CREDITS	NO. OF HOURSPER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.

Course Outcomes: On successful completion of the course, the students will be able to
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

SYLLABUS:	HOURS
Unit- 1: Evolution of Quality Management	**12**
Concept of Quality, Quality movement, Philosophies of the gurus - (Edward Deming, Joseph Juran, Genichi Taguchi, Masaki Imai, Philip Crosby) Difference between product and service quality **Management approaches to quality improvement -** Total Quality Management (TQM-general model), Continuous improvement, Zero defects, Just-In-Time (JIT), Lean management, Benchmarking .	
Unit-2: Quality Management Systems, Tools and Cost	**12**
Management: Meaning, Importance, Elements, principles and benefits of Quality Management,, **QMS:** Quality management system- Meaning and benefits of QMS in organisations, **Quality Management tools**: Pareto Charts, Cause-and-effect diagrams, Process flow charts, Run diagrams, frequency histograms, scatter diagrams, control charts (Mean & Range). **Cost of Quality:** Meaning and types- Preventive, Appraisal and Internal and External failure costs; COPQ.	
Unit- 3: Quality Control in Supply Chain Management	**12**
Quality Control: 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; Management Action for Quality Assurance, Activities under Quality Assurance. Quality control of purchased materials and products in a supply chain	
Unit- 4: Vendor Quality Management	**12**
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.	
Unit- 5: Quality Movement and Bench Marking	**08**
Organisations supporting the quality movement, Quality Standards comparison, and awards (Malcolm Baldrige National Quality Award)- case studies Benchmarking: 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. Briefly Highlight the uses of Six sigma

Books for References:

1. 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.
2. Robert Monczka, Robert Trent, Robert Handfield, "Purchasing and Supply Chain Management, 2nd Edition, Thomson South Western.
3. David Simchi-Levi, Philip Kaminsky, Edith Simchi Levi, "Designing & Managing the Supply Chain", Tata McGraw Hill
4. Essentials of Supply Chain Management – Dr. R.P. Mohanty &Dr. S.G. Deshmukh, Jaico Publishing House
5. Rahul V Altekar, "Supply Chain Management- Concepts and Cases", PHI. Pvt. Ltd.
6. Production Management – L.C. Jhamb, EPH
7. James R. Evans and William M. Lindsay, "The Management and Control of Quality", 8th Edition, First Indian Edition, Cengage Learning, 2012.
8. Janakiraman. B and Gopal .R.K., "Total Quality Management - Text and Cases", Prentice Hall (India) Pvt. Ltd., 2006.
9. Suganthi. L and Anand Samuel, "Total Quality Management", Prentice Hall (India) Pvt. Ltd., 2006. ISO9001-2015 standards

Name of the Program: BACHELOR OF COMMERCE (LSCM) Course Code: B.Com. LSCM 5.2 Name of the Course: INTERNATIONAL SUPPLY MANAGEMENT		
COURSE CREDITS	NO. OF HOURSPER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.

Course Outcomes: On successful completion of the course, the students will be able to
a) Get an overview of global supply chains
b) Comprehend the compensation and negotiation strategies in international supply chain management
c) Understand the ethical and professional standards and legal considerations
d) Comprehend World class demand and supply management

SYLLABUS:	HOURS
Unit- 1: Global Supply Management	**12**

Global Supply Management -Meaning, objectives and stages in Global Supply Management; Reasons for global sourcing, Potential problems - Currency and payment issues, Managing international currency risks; Political and economic alliances: EU, NAFTA, ASEAN, APEC

Unit-2: Compensation and Negotiations for International Supply	**12**

Compensation: Introduction to Contract Compensation, Types- general and special type of contract compensation arrangements, considerations in selection of contract types.
Negotiations: Objectives of negotiations, Negotiation process, Negotiations in Supply chain management- Contractual, Collaborative and Alliance negotiating techniques.

Unit- 3: Contract Management in Global Supply Chains	**12**

Need for and Role of Contract Management, Types of supply chain contracts- Procurement contracts, Manufacturing and service contracts, Logistics and transportation contracts, Licensing and intellectual property agreements; Monitoring and managing the project progress, International supplier development, monitoring and controlling the total supplier performance, supplier evaluation techniques; Managing supplier risks

Unit- 4: Ethical and Professional Standards and Legal Considerations	**12**

Ethics: Ethics in supply management context, Principles and standards of supply management practices, Management responsibilities - written standards, ethics training and education, departmental environment; dealing with grey areas.
Legal Considerations: Basic and Special legal considerations, Dispute resolution, JIT contracts, International considerations

Unit- 5: World Class Supply Chain Management	**08**

World class Demand management: Meaning of Demand Management, World class demand management (WCDM), Four-stage model of demand management and logistics management, The Bullwhip effect, World class logistics management (WCLM), Role of IT in Supply Management
Implementing World Class Supply Management: Strategic - Planning, Leadership, Transformational training

Skill Development Activities:
1. List out a few global trade agreements on sourcing made by anyone (EU, NAFTA,ASEAN, APEC)
2. Bring out any 5 differences between contractual, collaborative relationships and alliance partnerships in supplier relations
3. Explain the working of JIT contracts for an Automobile Company.
4. Chart out the impacts of the Bullwhip effect on demand forecasting and the errors involved therein.

Books for References:

1. Supply chain Management, Sunil Chopra & Peter Meindl (PHI)
2. Dr. R.P. Mohanty & Dr. S.G. Deshmukh, "Essentials of Supply Chain Management", Jaico Student Edition
3. Rahul V Altekar, "Supply Chain Management- Concepts and Cases", Prentice Hall of India Pvt. Ltd.
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.
5. 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.

<table>
<tr><td colspan="4">Name of the Program: BACHELOR OF COMMERCE (LSCM)
Course Code: 5.3
Name of the Course: INCOME TAX LAW & PRACTICE -I</td></tr>
<tr><td>COURSE CREDITS</td><td>NO. OF HOURSPER WEEK</td><td colspan="2">TOTAL NO. OF TEACHING HOURS</td></tr>
<tr><td>4 CREDITS</td><td>4 HOURS</td><td colspan="2">56 HOURS</td></tr>
<tr><td colspan="4">Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.</td></tr>
<tr><td colspan="4">Course Outcomes: On successful completion of the course, the students will be able to
a) Understand the basic concepts of Income Tax as per Income Tax Act 1961 & Recent amendments
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 from house property for different categories of house property.
e) Comprehend the assessment procedure and to know the power of income tax authorities.</td></tr>
<tr><td colspan="4">Note :
➢ The provisions of the Income-tax Act, 1961 shall be applicable only for the Academic Year 2026–27.
➢ The provisions of the Income-tax Act, 2025, which came into effect from 1 April 2026, shall be applicable from the Academic Year 2027–28 onwards.</td></tr>
<tr><td colspan="3">SYLLABUS:</td><td>HOURS</td></tr>
<tr><td colspan="3">Unit-1 : Basic Concepts of Income Tax</td><td>08</td></tr>
<tr><td colspan="4">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.</td></tr>
<tr><td colspan="3">Unit- 2: Assessment Procedure and Income Tax Authorities</td><td>08</td></tr>
<tr><td colspan="4">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 were quoting of PAN is compulsory. Income Tax Authorities their Powers and functions. CBDT, CIT and AO.</td></tr>
<tr><td colspan="3">Unit. 3: Residential Status and Incidence of Tax</td><td>08</td></tr>
<tr><td colspan="4">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)</td></tr>
<tr><td colspan="3">Unit-4: Income from Salary</td><td>18</td></tr>
<tr><td colspan="4">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.</td></tr>
<tr><td colspan="3">Unit- 5: Income from House Property</td><td>12</td></tr>
<tr><td colspan="4">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.</td></tr>
</table>

Skill Development 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.

Books for References:
1. Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
2. Vinod K. Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi.
3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.
4. Bhagawathi Prasad, Direct Taxes.

NOTE: This syllabus is subject to changes as per the amendments made in Income Tax Act annually.

Name of the Program: BACHELOR OF COMMERCE (LSCM) Course Code: B.Com LSCM 5.4 Name of the Course: GOODS AND SERVICES TAX		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,

Course Outcomes: On successful completion of the course, the students will be able to
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 it computation

SYLLABUS:	HOURS
Unit-1: Introduction to GST	**10**
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	
Unit-2: GST Registration and Taxable Event	**10**
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.	
Unit-3: Input Tax Credit	**12**
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	
Unit-4: GST Assessment	**12**
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.	
Unit-5: Valuations of Goods and Services Under GST	**08**
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 andservices: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. List out the exempted Goods and Services under GST.

Books for References:

1. V.S. Datey, Goods and ServicesTaxes, Taxman.
2. Sathpal Puliana, M.A. Maniyar, Glimpse of Goods and Service Tax, Karnataka Law Journal Publications, Bangalore.
3. Pullani and Maniyar,Goods and ServiceTax, Published by Law Journal,Bangalore.
4. H.C. Mehrotra and V.P.Agarwal,Goods and Services Tax.
5. H.C.Mehotra and S.P.Goyal,Goods and Services Tax.
6. G.B. Baligar, Goods and Services Tax, Ashok Prakashan,Hubli.

NOTE: This syllabus is subject to changes as per the amendments made in GST Act annually.

<table>
<tr><td colspan="3">Name of the Program: BACHELOR OF COMMERCE (LSCM)
Course Code: B.Com. LSCM 5.5
Name of the Course: COSTING METHODS</td></tr>
<tr><td>COURSE CREDITS</td><td>NO. OF HOURSPER WEEK</td><td>TOTAL NO. OF TEACHING HOURS</td></tr>
<tr><td>4 CREDITS</td><td>4 HOURS</td><td>56 HOURS</td></tr>
<tr><td colspan="3">Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.</td></tr>
<tr><td colspan="3">Course Outcomes: On successful completion of the course, the students will be able to
a. Understand the various methods of costing applicable to different industries.
b. Determine the cost under different methods of costing.
c. Analyze the Steps involved in different methods of Costing
d. Understand the Meaning and Steps in Activity Based Costing</td></tr>
</table>

SYLLABUS:	HOURS
Unit-1: Job Costing and Batch Costing	**08**
Job Costing: Meaning, Features, Objectives, Applications, Advantages and Disadvantages, Job cost sheet- Simple problems. **Batch Costing:** Meaning, difference between Job and Batch costing; Process of accumulation and calculation; Determination of EBQ- problems	
Unit- 2: Contract Costing	**14**
Contract Costing: Meaning, features of Contract costing, Applications of Contract Costing, Differences between Job costing and Contract costing; Terms used in Contract Costing; Treatment of profit on complete and incomplete contracts-Problems on Preparation of Contract account and Contractee's account for 1to 3 Years (including Trial Balance and Balance Sheet problems).	
Unit-3: Process Costing	**14**
Process costing: Meaning, features and applications of Process Costing; Differences between Job Costing and Process Costing; Treatment of process losses and gains in Process accounts; preparation of Process Accounts - Problems	
Unit- 4: Operating Costing	**12**
Introduction to Operating Costing; Application of Operating Costing; Cost components and Cost units for different services - Transport Services, Hospital and Educational institutions; Problems on preparation of Operating Cost Statement for Transport service only	
Unit- 5 : Recent Trends in Costing	**08**
Target Costing, Zero based budgeting, Responsibility Accounting, Product Life cycle costing, Focus Costing, Lean Costing (Meaning and features only)	

Skill Development Activities:

1. Prepare and Job Cost Sheet with imaginary figures.
2. Prepare the methods of calculating notional profits for contracts at different stages of Completion with imaginary figures.
3. List any five organizations using Process Costing.
4. Identify the costs associated with Life cycle costing

Books for References:

1. 1. S P Jain and K L Narang, Advanced Cost Accounting, Kalyani Publications,
2. Robert S Kaplan and Anthony A Atkinson, Advanced Management Accounting, PHI, New Delhi.
3. Arora, M.N. Methods of Cost Accounting –, Vikas Publishing House, New Delhi.
4. Shank and Govindrajan, Strategic Cost Management, Simon and Schuster, 36 New York.
5. Lin Thomas, Cases and Readings in Strategic Cost Management, McGraw Hill Publications, New York.
6. John K Shank and Vijaya Govindarajan; Strategic Cost Management; Free Press Publication; New York
7. Mariyappa B Methods and Techniques of Costing. HPH.

Name of the Program: BACHELOR OF COMMERCE (LSCM)
Course Code: 5.6
Name of the Course: Employability Skills

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
2 CREDITS	2 HOURS	30 HOURS

Pedagogy: Classroom Lectures, Problem Solving Sessions, Mock Tests, Case Studies, Group Discussions, Practice Worksheets, Computer-Based Test Simulations, and Career Guidance Sessions.

Course Outcomes: On successful completion of the course, the students will be able to:

a) Understand the structure and pattern of major competitive examinations.
b) Develop quantitative aptitude and logical reasoning abilities.
c) Enhance business, financial, banking, and economic awareness.
d) Improve English language and communication skills required for competitive exams.
e) Prepare effectively for Banking, Insurance, SSC, UPSC, CMA, CA, CS, CAT, and other commerce-oriented examinations.

Syllabus	Hours
Unit 1- Introduction & Quantitative Aptitude for Competitive Exams	**12**
Overview of Competitive Examinations in India – Banking Sector Exams (IBPS, SBI, RBI, NABARD); Insurance Sector Exams (LIC/NICL) ; SSC & Civil Services– UGC NET Commerce – CAT/Management Entrance Tests – Professional Courses (CA, CMA, CS, CFA, ACCA) – Eligibility, Exam Pattern, Selection Procedure, Career Opportunities, and Preparation Strategies. Number System – HCF &LCM, – Ratio and Proportion – Percentages – Profit and Loss – Simple and Compound Interest – Average – Time and Work – Time, Speed and Distance – Partnership –Data Interpretation – Charts and Graphs.	
Unit 2- Logical Reasoning and Analytical Ability	**10**
Verbal Reasoning: Coding-Decoding – Blood Relations – Seating Arrangement – Syllogisms – Direction Sense – Puzzle Tests – Statement and Assumptions – Data Sufficiency – Series Completion – Logical Sequencing – Input/Output – Analytical Reasoning Non-Verbal Reasoning: Mirror Images – Figure Analysis – Cubes and Dice.	
Unit 3- Business Communication and Comprehensive Solving	**08**
Vocabulary Building – Grammar – Sentence Correction – Reading Comprehension – Para Jumbles – Fill in the Blanks – Cloze Test – Synonyms and Antonyms – Idioms and Phrases – Business Communication – Report Writing Basics – Email Etiquette – Interview Communication Skills.	

Books for Reference:

1. R.S. Aggarwal – Quantitative Aptitude for Competitive Examinations
2. R.S. Aggarwal – Modern Approach to Verbal and Non-Verbal Reasoning
3. Arihant Publications – General English for Competitive Exams
4. Lucent Publications – General Knowledge
5. Pratiyogita Darpan – Competitive Examination Resources
6. Banking Awareness by Arihant Experts
7. Objective Commerce by S.P. Jain & K.L. Narang

Name of the Program: BACHELOR OF COMMERCE (LSCM)
Course Code: 5.7
Name of the Course: SURVEY PROJECT REPORT

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
2 CREDITS	2 HOURS	30 HOURS

CONTENTS OF THE SURVEY PROJECT REPORT

CHAPTER-1: INTRODUCTION

Part A – THEORITICAL BACKGROUND OF THE STUDY
This Chapter contains the specific subject & topic on which the study is carried out.
Part B – INDUSTRY PROFILE
This chapter includes the theoretical Background of the Industry on which the study is conducted by presenting the emerging domestic and international dimensions of the industry.

CHAPTER-2: RESEARCH DESIGN
1. Title of the study
2. Statement of the problem
3. Objectives of the study
4. Scope of the study
5. Methodology – Sample Size (Minimum 50 Respondents), Sampling Techniques used and Sample Unit
6. Tools used for Data Analysis
7. Limitations of the study
8. Chapter scheme

CHAPTER-3: COMPANY PROFILE/ RESPONDENTS PROFILE
Profile of the Firm where the Survey Project is conducted and/or profile of the respondents.

CHAPTER-4: ANALYSIS AND INTERPRETATION OF DATA
1. Tabular and Graphical representation of Data with explanation.
2. Analysis & Interpretation of the Data – Analysis of Data can be done using simple Descriptive Statistics or Advanced Statistical Tools.

CHAPTER-5: SUMMARY OF FINDINGS, SUGGESTIONS AND CONCLUSION.
The findings should be summarised and presented in numbering each of the findings. Specific suggestions to each of the objective of the study should be provided and these suggestions should be specific, acceptable, practical and realistic. The conclusion of the project should be given so as to justify the objectives of the study.
REFERENCES & BIBLIOGRAPHY: (Minimum 10 references as per APA Format)
The references made from textbooks, journals, newspapers, magazines etc. are to be listed in this chapter. The order followed is – Name of the Author, Editor of the Book, Name of the Publisher, Place of Publication and Year of Publication. The source of internet and web sites may also be mentioned with correct address.
ANNEXURES:

The copy of the questionnaire and all other useful documented material collected from the organization may be annexed.

LOG SHEETS: To be attached after Annexures

Guidelines for Survey Project Report Preparation

1. The survey project for final year B.Com (All Programs), BBA (All Programs), and B.Voc (A&T) program shall be carried out by the students during the fifth semester.
2. A student is permitted to carry out the survey project either in a company or on a freelance basis.
3. The report shall be prepared in a Word file format and submitted in **soft / hard-bound** form.
4. The report should contain **80–100 pages** and all pages shall be serially numbered.
5. The report shall be prepared using the font style **Times New Roman**, with:
   a. Font size **14** for headings
   b. Font size **12** for text
   c. **1.5 line spacing**
   d. Text alignment set to **Justified**
6. The data collected should be primary data only related to the topic of the study.
7. The tools used for data analysis may include descriptive analysis or advanced analytical tools.
8. The report should be free from grammatical and spelling errors.
9. Data, figures, and graphs included in the report should be accurate and relevant.
10. The Log Sheet shall be signed by the Guide once every week.
11. The guides shall sign the project reports only if the students have strictly followed the prescribed guidelines.
12. Two copies of the project report shall be prepared: One copy shall be retained by the college for one academic year after the completion of the Viva-Voce examination. The other copy shall be retained by the student.

ORDER OF PREFIX PAGES IN THE SURVEY PROJECT REPORT (Without Page Numbers)

1) Cover Page
2) Inner Cover Page
3) Evaluation Summary
4) Certificate from the Company (If Applicable)
5) Certificate of the College
6) Certificate from the Guide
7) Declaration By the Student
8) Acknowledgement

Name of the Program: BACHELOR OF COMMERCE (LSCM)
Course Code: B.Com. LSCM 6.1
Name of the Course: SUSTAINABILITY IN SUPPLY CHAIN MANAGEMENT

COURSE CREDITS	NO. OF HOURSPER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

Pedagogy: Classroom Lecture, Group discussion, Seminar, Case Studies, Field Work etc.

Course Outcomes: On successful completion of the course, the students will be able to

1. Enable the students to understand the importance of sustainability in SCM
2. Study the impact of environmental impact of SCM
3. Get an overview on the global climate change aspects
4. Analyse the role of stakeholders in contributing to sustainability
5. Understand the role of IT in ethical SCM

SYLLABUS:	HOURS
Unit- 1: Foundations of Sustainability & Supply Chain Management	**12**
Meaning and importance of sustainability; Triple Bottom Line (People, Planet, Profit); Supply Chain Management (SCM)and its link with sustainability; **Role of sustainability in SCM** – (a)Reducing risk and improving financial performance of supply chain, (b) Attracting customers who value sustainability, (c) Making the world more sustainable; **Challenges of sustainability in SCM**; **Global sustainability trends and challenges**	
Unit-2: Environmental Sustainability in Supply Chains	**12**
Green procurement and sourcing- features and challenges; Sustainable manufacturing practices-meaning and process; Eco-friendly packaging and its impact on performance; **Carbon footprint and emission management-** Meaning of Carbon Footprint, Meaning and Importance of Emission Management- Types of carbon footprint, sources of carbon emission, measurement of emissions and carbon reduction techniques; **Global Climate Change Overview**, Greenhouse Effect and Global Warming, Need for Sustainable Practices; **Reverse logistics and waste management**-Meaning, process and challenges; Circular economy principles.	
Unit- 3: Social & Ethical Sustainability	**12**
Importance of Social and Ethical Sustainability; Ethical sourcing and fair trade principles and practices; **Labor standards and human rights** in supply chains – Child labour and forced labour, unsafe working conditions; wage inequity and worker exploitation , discrimination and harassment; **Ethical challenges in supply chains -** corruption and bribery, supplier misconduct, unethical sourcing practices, counterfeit products, data privacy and cyber ethics; **Corporate Social Responsibility** (CSR); Social impact assessment; **Stakeholder role in ethical Supply chains-** Role of suppliers, manufacturers, consumers, government & regulatory bodies and NGOs;	
Unit- 4: Sustainable Strategies & Technology	**12**
Cost-benefit analysis of sustainability; Sustainable value creation- Meaning and objectives; Risk management and resilient supply chains- Lean vs Green supply chains; Life Cycle Assessment (LCA); Role of technology (Artificial Intelligence in monitoring, IoT, blockchain for transparency, traceability and tracking technologies, risk assessment tools)	
Unit- 5: Sustainability Standards and Performance	**08**
ISO standards (ISO 14001, ISO 26000); ESG (Environmental, Social, Governance) reporting; United Nations Sustainable Development Goals **(SDGs)- Features and Objectives; ; Importance of sustainability KPIs in supply chains, Sustainability metrics & KPIs** to evaluate the environmental, social, and economic performance of supply chains – (i) **Environmental metrics**(a) Carbon emissions, (b) Energy consumption, (c) Water usage, (d) Waste generation (e) recycling	

rate, (f) renewable energy usage, (ii) **Social sustainability Metrics-** Employee safety rate, labour compliance rate, employee turnover rate, diversity and inclusion index, **(iii) Economic sustainability metrics-** Supply chain cost efficiency, sustainable procurement rate, ROI on sustainability investment(ROSI), Inventory efficiency, On-Time delivery rates; **Carbon accounting and reporting.**
Skill Development Activities: 1. List any six Ethical Supply Chain Practices followed by Global Companies 2. Briefly discuss the Successful CSR Supply Chain Programs of a few Indian companies 3. Present the components of a Fair Trade SCM Business Models 4. List out the various environmental metrics to measure the performance of supply chains
Books for References: 1. Robert Handfield, Ernest L. Nichols Jr. "*Sustainable Supply Chain Management: Strategy, Operation and Practice*", Pearson Education 2. David Simchi-Levi, Philip Kaminsky, Edith Simchi-Levi, "*Designing and Managing the Supply Chain"*, Tata McGraw Hill 3. *Sunil Chopra and Peter Meindle, "Supply Chain Management: Strategy, Planning, and Operation"* 4. David B Grant," Sustainable Logistics and Supply Chain Management", Kogan Page publishers 5. Sarkis Joseph et all, "Green Supply Chain Management: Concept, Practices and Implementation", Routledge (Taylor and Francis group) 6. William McDonough and Michael Braungart, *"Cradle to Cradle: Remaking the Way We Make Things", Northpoint press, 2002 edition* 7. Stuart L. Hart, Mark Milstein, "The Sustainable Value Framework", Academy of Management Executive Journal(2003)

Name of the Program: BACHELOR OF COMMERCE (LSCM) Course Code: B.Com LSCM 6.2 Name of the Course: AUDITING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,

Course Outcomes: On successful completion of the course, the students will be able to

a) Understand the conceptual framework of auditing.
b) Examine the risk assessment and internal control in auditing
c) Comprehend the relevance of IT in audit and audit sampling for testing.
d) Examine the company audit and the procedure involved in the audit of different entities.
e) Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.

SYLLABUS:	HOURS
Unit.1: Introduction to Auditing	**12**
Introduction – Meaning and Definition – Objectives– Types of Audit– Benefits and Inherent Limitations of Audit; Preparation before commencement of new audit; Auditor- Meaning and Essential Qualities of an Auditor; Meaning of Assurance Engagements, Difference between Reasonable Assurance Engagement and Limited Assurance Engagement, Meaning and basic purpose of Engagement and Quality Control Standards.	
Unit.2: Risk Assessment and Internal Control	**10**
Introduction–Audit risk–Assessment of risk. Internal Control: Meaning and objectives–Internal check- Meaning, objectives and fundamental Principles. Internal check with regards to wage payment –Cash sales – and Cash purchases.	
Unit.3: Verification and Valuation of Assets and Liabilities	**12**
Meaning and objectives of verification and valuation – Position of an auditor as regards the valuation of assets. Verification and Valuation of different items of Assets: Land and Building - Plant and Machinery – Investment - Stock in Trade. Verification and Valuation of different items of Liabilities: Bills payable - Sundry Creditors and Contingent liabilities.	
Unit.4: Company Audit and Audit of other Entities	**12**
Company Auditor: Appointment – Qualification – Powers -Duties and liabilities - Professional ethics of an auditor. Other Entities: Audit Procedure of NGOs - Charitable Institutions – Educational institutions – Government – Local Bodies – Cooperative societies – Hotels – Hospitals – Clubs &Banks.	
Unit.5: Audit Report & Professional Ethics Recent Trends in Auditing	**10**
Meaning of Ethics in Auditing, Need for Professional Ethics- Fundamental Principles of Professional Ethics; Independence of Auditors, Threats and Safeguards to Independence of Auditors, Professional Skepticism, SA 210 Agreeing the Terms of Audit Engagement; Basic overview of SQC 1, and SA 220	

Skill Development Activities: 1. Design and develop an audit plan for a joint stock company 2. List the various documents necessary to be verified in the audit process 3. Record the verification procedure with respect to any one fixed asset. 4. List out Professional Ethics of an Auditor.
Books for Reference: 1. B. N. Tandon, Principles of Auditing, S. Chand and Company, New Delhi. 2. T. R. Sharma, Auditing Principles and Problems, Sahitya Bhawan, Agra. 3. J. M. Manjunatha and others, Auditing and Assurance, HPH. 4. Gupta Karnal, Contemporary Auditing, Tata Mc. Graw- Hill, New Delhi. 5. R. G. Saxena, Principles of Auditing.

Name of the Program: BACHELOR OF COMMERCE (LSCM) Course Code: 6.3 Name of the Course: INCOME TAX LAW & PRACTICE -II		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,

Course Outcomes: On successful completion of the course, the students will be able to

a) Understand the procedure for computation of income from business and other Profession.
b) Understand the provisions for computation of capital gains.
c) Learn to compute the taxable income from other sources.
d) Learn the computation of total income of an Individual.
e) Understand the provisions relating to Set Off and Carry Forward of Losses

Note :

- **The provisions of the Income-tax Act, 1961 shall be applicable only for the Academic Year 2026–27.**
- **The provisions of the Income-tax Act, 2025, which came into effect from 1 April 2026, shall be applicable from the Academic Year 2027–28 onwards.**

SYLLABUS:	HOURS
Unit. 1: Profits and Gains from Business or Profession	**16**
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.	
Unit. 2: Capital Gains	**12**
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.	
Unit. 3: Income from other Sources	**10**
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.	
Unit. 4: Set Off and Carry Forward of Losses and Deductions from Gross Total Income.	**10**
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, 80 TTB and 80U as applicable to Individuals.	

Unit- 5: Computation of Total Income and Tax Liability	**08**
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 o income from profession. .
2. List out the steps involved in the computation of income tax from other sources and critically examine the same.
3. List any 6 deductions available under section 80
4. 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, Sahithya Bhavan Publication, Agra.

1. Vinod K.Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi
2. Gaur and Narang, Law and practice of Income Tax, Kalyani Publication, Ludhiana.
3. Bhagawathi Prasad, Direct Taxes

NOTE: This syllabus is subject to changes as per the amendments made in Income Tax Act annually.

Name of the Program: BACHELOR OF COMMERCE LSCM
Course Code: B.Com. LSCM 6.4
Name of the Course: GLOBAL SUPPLY CHAIN MANAGEMENT

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.

Course Outcomes: On successful completion of the course, the students will be able to
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

SYLLABUS:	HOURS
Unit- 1: Global Supply Chain Management	**12**
Introduction to global supply chain management, Importance, Difference between domestic and global supply chains, Driving Forces of Global Supply Chains -Global market forces, Technology forces, Global cost forces, Political forces; Stage of International Development with particular reference to Supply chains.	
Unit-2: Components of Global Supply Chains	**12**
Component of global supply chains- Global Sourcing and Procurement strategies, Global Transport systems, freight forwarding and shipping documentation, Global Inventory Management, International trade and documentation, customs and international regulations; Technology in global supply chains-(ERP, AI, IoT, Blockchain technology, Big-Data analytics, RFID systems, Cloud computing in SCM- meanings only)	
Unit-3: Global Supply Chain Strategies and Risk Management	**12**
Risk management in Global Supply Chains- Speculative Strategies, Hedge Strategies, Flexible Strategies; Strategic Requirements for Global Supply Chain implementation, Advantages of Global Supply Chains; Supply Chain security measures.	
Unit- 4: Issues in International Supply Chain Management	**12**
Issues in International Supply Chain Management –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	
Unit- 5: Global Supply Chain Performance	**12**
The Global Supply Chain Performance measures–Total Supply Chain management cost, supply chain cash-to-cash cycle time, production flexibility, delivery performance, perfect order fulfillment, supply chain e-business performance; **Supply Chain performance measurement:** 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.).	

Skill Development Activities:
1. Show the Stage of International Development in SCM diagrammatically.
2. List out the supply chain security measures in global supply chains.
3. Prepare a chart showing Supply Chain performance metrics using SCOR Model
4. List out the shipping documentation needed in global supply chains and their need

Books for References:

1. Supply chain Management - Sunil Chopra & Peter Meindl (PHI)
2. Logistical Management - Donald J. Bowersox& David J. Closs (TATA MC GRAW HILL)
3. Dr.R.P.Mohanty & Dr. S.G. Deshmukh, "Essentials of Supply Chain Management", (Jaico Student Edition)
4. David Simchi Levi, Philip Kaminsky, and Edith Simchi Levi. Designing and Managing the Supply Chain: Concepts, Strategies, and Case Studies. Irwin McGraw Hill, 2000.
5. 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.

<table>
<tr><td colspan="3">Name of the Program: BACHELOR OF COMMERCE (LSCM)
Course Code: B.Com LSCM 6.5
Name of the Course: MANAGEMENT ACCOUNTING</td></tr>
<tr><td>COURSE CREDITS</td><td>NO. OF HOURS PER WEEK</td><td>TOTAL NO. OF TEACHING HOURS</td></tr>
<tr><td>4 CREDITS</td><td>4 HOURS</td><td>56 HOURS</td></tr>
<tr><td colspan="3">Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,</td></tr>
<tr><td colspan="3">Course Outcomes: On successful completion of the course, the students will be able to
a) Demonstrate the significance of management accounting in decision making.
b) Analyze and interpret the corporate financial statements by using various techniques.
c) Compare the financial performance of corporate through ratio analysis.
d) Understand the latest provisions in preparing cash flow statement.
e) Understand the concepts of Budgetary Control.</td></tr>
<tr><td colspan="2">SYLLABUS:</td><td>HOURS</td></tr>
<tr><td colspan="2">Unit.1:Introduction to Management Accounting</td><td>10</td></tr>
<tr><td colspan="3">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.</td></tr>
<tr><td colspan="2">Unit.2:Analysis of Financial Statements</td><td>12</td></tr>
<tr><td colspan="3">Analysis of Financial Statements: Meaning and Importance of Financial Statement Analysis; Methods of Financial Analysis – Problems on Comparative Statement analysis, Common Size Statement analysis, Trend Analysis and Du-pont Analysis.</td></tr>
<tr><td colspan="2">Unit.3: Ratio Analysis</td><td>10</td></tr>
<tr><td colspan="3">Meaning and Definition of Ratios and Ratio Analysis – Uses and Limitations of ratios – Classification of Ratios - Liquidity ratios, Solvency ratios, Turnover ratio and Profitability ratios; Problems on calculation of ratios and construction of Balance Sheet using the ratios.</td></tr>
<tr><td colspan="2">Unit.4: Cash flow Analysis</td><td>12</td></tr>
<tr><td colspan="3">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.</td></tr>
<tr><td colspan="2">Unit.5: Budgetary Control</td><td>12</td></tr>
<tr><td colspan="3">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 (Total cost budget only) and Cash budgets.</td></tr>
</table>

Skill Development Activities: 1. Prepare with imaginary figures a Cash budget. 2. Prepare with imaginary figures comparative statement and analyze the financial position. 3. Prepare with imaginary figures cash flow statement 4. Prepare a Trend analysis statement for three years with imaginary figures.
Books for Reference: 1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O.Schatzberg, Introduction to Management Accounting, Pearson Education. 2. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education. 3. Arora, M. N. Management Accounting, Vikas Publishing House, New Delhi 4. Maheshwari, S.N. and S.N. Mittal, Management Accounting. Shree Mahavir Book Depot, New Delhi.

Name of the Program: BACHELOR OF COMMERCE (LSCM) Course Code: 6.6 Name of the Course: CAREER SKILLS		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
2 CREDITS	2 HOURS	30 HOURS

Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,

Course Outcomes: On successful completion of the course, the students will be able to
- a) Understand basics of banking, finance, accounting, and management.
- b) Apply accounting and financial concepts to practical problems.
- c) Explain the Indian financial system and regulatory bodies.
- d) Understand monetary and fiscal policies and their economic impact.
- e) Develop awareness of financial markets, CSR, and welfare schemes.

SYLLABUS:	HOURS
Unit.1: Banking, Finance, Accounting and Management	**10**
Banking system in India – meaning, functions of commercial banks, and overview of modern banking services (digital banking, e-banking and merchant banking). **Basics of Finance** – Principles of finance, types of financial decisions, sources of business finance, and capital structure (under and over capitalization), Different types of financing in modern finance for business and industries. **Fundamentals of accounting** – golden rules of accounting, journal entries, subsidiary books, and error identification and rectification. **Basics of capital market instruments** – IPO process, shares, debentures, and terms of issue - Terms of Consolidation of accounts- Special Accounts **Introduction to management** – meaning, principles, functions of management, leadership styles, and Management by Exception (MBE).	
Unit.2: Regulatory Framework, Monetary and Fiscal Policy	**10**
Overview of financial regulatory bodies in India – functions of Reserve Bank of India, Securities and Exchange Board of India, Insurance Regulatory and Development Authority of India, Pension Fund Regulatory and Development Authority, and other financial regulators. **Role and structure of RBI** – functions, credit control measures, and currency/ note issuing system. **Monetary policy** – meaning, objectives, instruments, and impact on inflation and economic growth. **Fiscal policy** – meaning, objectives, tools (taxation, public expenditure), and role in economic development. Basic understanding of interaction between monetary and fiscal policies in economic stability, Effect of these policies.	
Unit.3: Welfare Schemes, CSR and Financial Markets	**10**
Concept of social welfare schemes and their role in economic development. Major Government of India schemes – health, social security, financial inclusion, livelihood support, basic amenities, women and child development.	

Key welfare schemes of Karnataka (state-level important welfare schemes for exams).
Corporate Social Responsibility (CSR) – meaning, objectives, functions, and funding mechanisms.
Introduction to financial markets – structure and types of stock markets and commodity markets in India.

Books for Reference:

1. Principles and Practice of Banking – Macmillan Publications.
2. Indian Financial System – Tata McGraw Hill Education.
3. Financial Management – Pearson Education.
4. Financial Management: Theory and Practice – McGraw Hill Education.
5. Advanced Accountancy – Kalyani Publishers.
6. Financial Accounting – Margham Publications.
7. Principles of Management – Tata McGraw Hill.
8. Management Principles and Applications – Kalyani Publishers.
9. Indian Economy – McGraw Hill Education.
10. Business Environment – Himalaya Publishing House.
11. Corporate Social Responsibility – Ventus Publishing.
12. Security Analysis and Portfolio Management – S. Chand Publishing.
13. Publications and annual reports of Reserve Bank of India, Securities and Exchange Board of India, and Insurance Regulatory and Development Authority of India for updated regulatory and policy

Name of the Program: BACHELOR OF COMMERCE (LSCM)
Course Code: 6.7
Name of the Course: INTERNSHIP

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3 CREDITS	2 HOURS	30 HOURS

CONTENTS OF THE INTERNSHIP REPORT

CHAPTER-1: INDUSTRY PROFILE

This chapter presents the theoretical background of the industry on which the study is conducted by presenting the emerging domestic and international dimensions of the industry.

CHAPTER-2: PROFILE OF THE ORGANISATION

This chapter presents a comprehensive profile of the organization where the internship is undertaken. It includes the history and growth of the organization, vision, mission, objectives, organizational structure, products and services offered, departmental setup, market position, and major achievements. The chapter provides an overview of the organization's business environment and highlights its role within the industry.

CHAPTER-3: FUNCTIONS/OPERATIONS OF THE ORGANISATION

This chapter explains the various functions and operational activities carried out by the organization. It covers the roles and responsibilities of different departments, organizational processes, management functions, workflow systems, and operational procedures. The chapter also describes the activities observed during the internship, the practical exposure gained, and the contribution of different functional areas towards achieving organizational objectives.

CHAPTER-4: LEARNING OUTCOMES, SUGGESTIONS AND CONCLUSION

This chapter summarises each of the student’s learning outcomes presented point. Specific suggestions provided to the organisation during the course of the internship maybe presented in this chapter, however suggestions should be realistic based on the student’s observation and practical experience. At least a few should have been implemented by the organisation or considered for implementation. The concluding remarks may also be included in this chapter.

ANNEXURES:

The copy of the useful documented material collected from the organization may be annexed.

REFERENCES:

The references made from books, journals, newspapers, magazines, company records, annual reports and statements etc. maybe be listed under references.

LOG SHEETS: Duly signed should be attached after references

ORDER OF PREFIX PAGES IN THE INTERNSHIP REPORT (Without Page Numbers)

1) Cover Page
2) Inner Cover Page
3) Evaluation Summary
4) Certificate from the Company
5) Certificate of the College
6) Certificate from the Guide/Mentor
7) Declaration By the Student
8) Acknowledgement