



BENGALURU NORTH UNIVERSITY

DEPARTMENT OF COMMERCE

Tamaka, Sri Devraj Urs Extension, Kolar, 563103.



Chairman, BoS

Dr. Muralidhar S

Professor, Department of Commerce, GFGC, Kolar

**Syllabus framed as per the National Education Policy – 2020
Academic Year - 2021-22**

Dr. Muralidhar S

M. Com, MBA (Finance), MBA (Marketing), MHRM, Ph. D
Professor & Head, Department of Commerce, GFGC, Kolar
Chairman, Board of Studies – Commerce, Bengaluru North University
Mobile: 9036861366 **Email: dr_muralidhar_s@yahoo.co.in**

The B. Com Course reflects the dynamic position of students in today's challenging world and the Board of Studies – Commerce, Bengaluru North University has taken utmost care in framing the syllabus, so that the students are given broad directions that shall meet the needs of the students and also ensure students are employable.

I, on behalf of the Members, Board of Studies – Commerce, Bengaluru North University assure that proper care is taken while framing the syllabus and also enhance critical and analytical skills amongst students in the learning process.

At the outset, I extend my gratitude to the Hon. Vice-Chancellor, Dr. Niranjana Vanalli for having faith in me and giving me the responsibility of Chairman, Board of Studies – Commerce, Bengaluru North University. He has initiated the discussion with his presence at the BoS meeting and has guided us at every step of progress.

I take this opportunity to thank Hon. Registrar, Dr. Dominic D for his fullest co-operation in the process of syllabus framing and his guidance and constant support has been instrumental in this task. He has appraised the KSHEC norms and insisted that the norms shall be strictly adhered.

I also thank Hon. Dean, Faculty of Commerce, Bengaluru North University, Dr. Muninarayanappa, who has been a guiding force and his valuable inputs and contributions at every stage is of immense worth in completion of this task.

I extend my fullest gratitude to all the Members of Board of Studies & Co-opted Members for their sincere efforts in framing the syllabus. The main aim was to ensure critical thinking, problem-solving and decision making which are the three major graduate attributes. Every member has contributed significantly and have successfully completed the assigned task within the stipulated time and their expertise, inputs, suggestions, feedback were of immense help in framing the syllabus.

I also thank all the support staff of the Bengaluru North University for their support in successful completion of the syllabus framing.

I once again thank each and every one for their invaluable time and service in their own possible way for successful completion of the assigned task.


(Dr.S.MURALIDHAR)
CHAIRMAN
Board of Studies in Commerce
Dr.S.MURALIDHAR
M.Com,MBA(Fin),MBA(Mktg),MHRM,Ph.D
Professor & Head
Department of Commerce & Management
Government First Grade College
Kolar-563 101, Karnataka





NO. BNU/BOS(UG)/Commerce/2022-23

Sri Devaraj Urs Extension
Tamaka, Kolar – 563103
21st Aug, 2023

NOTIFICATION

Sub : Re-constitution of Board of Studies (UG) in Commerce – reg.

Ref : Vice-Chancellor's approval dt. : 21.8.23

The Board of Studies in **Commerce** (*B.Com-General; B.Com-Logistics & Supply Chain Management; B.Com- Entrepreneurship*) is constituted under section 33 of the Karnataka State Universities Act 2000 and read with the existing statute 8.1 of Bangalore University statutes, with the following members for a period of 3 year (or till they attain superannuation whichever is earlier) from the date of this notification.

COMMERCE (UG)

Sl. No.	Name and Address	
1.	Dr. S Muralidhar Professor and Head, Department of Commerce Government First Grade College, Kolar	CHAIRMAN
2.	Dr. Muninarayanappa Dean Faculty of Commerce, Bengaluru North University Principal, Government First Grade College, Hosakote	MEMBER
3.	Dr. Shailaja K.S. Professor, Department of Commerce Government First Grade College for Boys, Kolar	MEMBER
4.	Dr.T.Ashwathanarayana, Associate Professor of Commerce, Government First Grade College, KR Puram, Bangalore	MEMBER
5.	Dr. Narendra R S Assistant Professor, Department of Commerce Government First Grade College, Kolar	MEMBER
6.	Dr. Sairam A Assistant Professor, Department of Commerce Government First Grade College, Vemagal	MEMBER
7.	Dr.Sumathi, Assistant Professor, Department of Commerce Government First Grade College, KGF	MEMBER
8.	Dr. Girish B N Assistant Professor, Department of Commerce Government Boys College, Chintamani	MEMBER

9.	Dr. Bharathi. M Principal, Indo-Asian Academy Degree College, Bangalore	MEMBER
10.	Dr. Chayadevi H B Principal, Smt. Ramamani Sundararaja Iyengar First Grade College, Bellur	MEMBER
11.	Prof. Jagadish S A Principal, SDC Degree College, Bangarpet	MEMBER
12.	Dr. Khatijatul Kubra Assistant Professor, Department of Commerce, GFGC, KGF	MEMBER
13.	Dr. Shobha K Assistant Professor, Department of Commerce Government First Grade College, Hosakote	MEMBER
14.	Prof. Jyothi Faculty Member, Department of Commerce Sri Sathyanarayana College, Banaswadi, Bangalore	External Member
15.	Dr. Bhargavi. V.R.. Professor, Seshadripuram College, Bangalore	External Member
16.	Dr. Swetha Appaji Parivara Associate Professor & Head, Department of Commerce, Garden City University, Bengaluru	External Member
17.	Shri. Raghavendra S Deputy Manager, NSE Academy	External Member
18.	CA Anil Bharadwaj Chartered Accountant, Bhardwaj & Hosmat, Bengaluru	External Member

The Chairperson and members are requested to serve in the committee and extend your cooperation.

BY ORDER

[Handwritten Signature]
21/8/23

REGISTRAR

Registrar

**Bengaluru North University
Tamaka, Kolar, Karnataka-563 103.**

Copy to :

1. Chairperson and Members of Board of Studies.
2. P.S. to V.C./ Registrar (Evl), Bengaluru North University, Tamaka Kolar.
3. Finance Officer, Bengaluru North University, Tamaka Kolar.
4. Guard File.

12th, 16th and 22nd OCT 2021

PROCEEDINGS OF UG BOS MEETING OF B.COM (HONS), B.COM(A&F) HONS, B.COM (BUSINESS ANALYTICS) HONS, B.COM (LOGISTICS AND SUPPLY CHAIN MANAGEMENT) HONS, BBA (TRAVEL AND TOURISM MANAGEMENT) HONS, BBA (TRAVEL AND HOSPITALITY MANAGEMENT) BBA (HOSPITAL AND HEALTH CARE MANAGEMENT) COURSES

Proceedings of BoS of-UG - B.Com (Hons), B.Com (A&F) Hons, B.Com (Business Analytics) Hons, B.Com (Logistics and Supply Chain Management) Hons, BBA (Travel and Tourism Management) Hons, BBA(Travel and Hospitality Management) BBA (Hospital and Health Care Management) courses for the academic year 2021-2022 meeting held on 12th, 16th and 22nd October 2021 at the Chamber of the Principal, Government First Grade College, Hosakote at 10:00 AM under the Chairmanship of Prof. M. Muniraju. The Board has agreed and approved the Course Matrix and the Syllabus of first year for the above mentioned courses. In case of any input requirements, it shall be initiated by the Chairman and necessary modifications shall be done as approved by the Board.

MEMBERS PRESENT

1.	Prof. M. Muniraju , Ex- Chairman and Dean, Department of Commerce, Bengaluru City University	Chairman
2.	Prof. R. Sarvamangala , Professor, Department of Commerce, Bangalore University	External Member
3.	Dr. G. H. Nagaraj , Principal, Government First Grade College, Harohalli	External Member
4.	Dr. Chandrakantha K , Professor and Dean, Faculty of Commerce, Bengaluru North University, LBS Government First Grade College, R.T Nagar	External Member
5.	Dr. S. Muralidhar , Associate Professor and Head, Department of Commerce, Government First Grade College, Kolar	MEMBER
6.	Dr. Muninarayanappa , Principal, Government First Grade College, Hosakote	MEMBER
7.	Dr. Milind Dete , FCMA Director- Learning ISDC	External Member
8.	Sri Gaurav Kapur , Head of Policy ACCA,	External Member
9.	Sri B.V. Murali Krishna , Additional Commissioner Commercial Tax Department, GOK	External Member
10.	Dr. Sailaja K , Associate Professor, Department of Commerce, Government First Grade College, Kolar	MEMBER
11.	Dr. Sairam A , Assistant Professor, Department of Commerce, Government First Grade College, Vemagal	MEMBER

Co-Opted Members

1.	Dr Gurumurthy , Department of Commerce, Government First Grade College, Magadi	Co-Opted Member
2.	Girish. B. N , Assistant Professor, Department of Commerce, Government First Grade College, Fazer Town, Bengaluru	Co-Opted Member
3.	Dr. Swaminath. S , Department of Commerce, Government First Grade College, Kengeri, Bengaluru	Co-Opted Member
4.	Narendra R S , Department of Commerce, Government First Grade College, Kolar	Co-Opted Member

Minutes of the Meeting

1. Prof. M. Muniraju, Department of Commerce, Bengaluru City University, welcomed all the BoS Members of the B.Com and BBA Board for BoS meeting which was scheduled on 12.10.2021, 16.10.2021 and 22.10.2021.
2. The Chairman of BoS highlighted the importance in implementing the salient features of National Education Policy in the UG curriculum and urged all the BoS members to adopt the innovative and goal-oriented curriculum structure that would enable the students to have a successful career and become responsible citizens.
3. The BoS members presented their views on the inclusion of relevant subjects, contents, modifications required for the existing subjects and also presented a wide list of skill based and value-based subjects that are required to be included in the curriculum. All these modifications were extensively discussed and the curriculum structure was finalised with the consensus of all the members and was duly accepted by the Chairman.
4. Based on the recommendations of the members of the BoS, the Chairman resolved and accepted the New Scheme of Teaching, Evaluation and Curriculum from the Academic year 2021-22 based on NEP 2020 for four year B.Com and BBA Under Graduate Program.



Chairman - BoS

10th, 11th and 12nd OCT 2022

PROCEEDINGS OF UG BoS MEETING OF B.COM (HONS)



Proceedings of BoS of - UG - B.Com (Hons) Program for the Academic Year 2022-2023 – 3rd & 4th Semesters meeting held on 10th, 11th and 12nd October 2022 at the Department of Commerce, Government First Grade College, Kolar at 10:00 AM under the Chairmanship of Dr. M Muniraju.

The Board has agreed and approved the Course Matrix and the Syllabus of second year for the above-mentioned course. In case of any input requirements, it shall be initiated by the Chairman and necessary modifications shall be done as approved by the Board.

CORE COMMITTEE MEMBERS PRESENT

1.	Prof. M. Muniraju Ex- Chairman and Dean, Department of Commerce, Bengaluru City University	Chairman
2.	Prof. R. Sarvamangala Professor, Department of Commerce, Bangalore University	External Member
3.	Dr. G. H. Nagaraj Principal, Government First Grade College, Harohalli	External Member
4.	Dr. Chandrakantha K Professor and Dean, Faculty of Commerce, Bengaluru North University, LBS Government First Grade College, R.T Nagar	External Member
5.	Dr. S. Muralidhar Associate Professor and Head, Department of Commerce, Government First Grade College, Kolar	MEMBER
6.	Dr. Muninarayanappa Principal, Government First Grade College, Hosakote	MEMBER
7.	Dr. Milind Dete, FCMA Director- Learning ISDC	External Member

8.	Sri Gaurav Kapur Head of Policy ACCA,	External Member
9.	Sri B.V. Murali Krishna Additional Commissioner, Commercial Tax Dept, GOK	External Member
10.	Dr. Sailaja K Associate Professor, Department of Commerce, Government First Grade College, Kolar	MEMBER
11.	Dr. Sairam A Assistant Professor, Department of Commerce Government First Grade College, Vemagal	MEMBER

Subject Experts & Co-opted Members

1	Dr. Narendra R S Assistant Professor, Department of Commerce, Government First Grade College, Kolar	Co-Opted Member
2	Dr. Girish B N Assistant Professor, Department of Commerce, Government First Grade College, Frazer Town	Co-Opted Member
3	Dr. C K Venkatesh Assistant Professor, Department of Commerce, Government First Grade College, Kadugodi	Co-Opted Member
4	Dr. Bharathi K V Assistant Professor, Department of Commerce, GFGC, Hosakote	Co-Opted Member
5	Dr. Swetha Appaji Parivara Associate Professor & Head, Department of Commerce, Garden City University, Bengaluru	Subject Experts
6	Dr. Khatijatul Kubra Assistant Professor, Department of Commerce, GFGC, KGF	Co-Opted Member
7	Dr. Mala K S Assistant Professor, Department of Commerce, GFGC, Malur	Subject Experts
8	Shri. Narasappa P R Assistant Professor, Department of Commerce, GFGC & PG Centre, Chinthamani	Subject Experts
9	Dr. Balaji A Assistant Professor, Department of Commerce, GFGC, Vemagal	Subject Experts
10	Smt. Prasanna Prakash Head, Department of Commerce. New Horizon College, Marathahalli, Bengaluru	Subject Experts
11	Shri. Naveen S Assistant Professor, Department of Commerce, GFGC, Vemagal	Subject Experts
12	Prof. Jagadish S A Principal, SDC Degree College, Bangarpet	Subject Experts

Minutes of the Meeting

1. Dr. Muralidhar S, Department of Commerce, GFGC, Kolar, welcomed all the BoS Members of the B.Com Board for BoS meeting which was scheduled on 10-10-2022, 11-10-2022 and 12-10-2022
2. Dr. M Muniraju, Chairman, BoS highlighted the importance in implementing the salient features of National Education Policy - 2020 in the UG curriculum and initiated the discussions with regard to 3rd Sem & 4th Sem Syllabus drafting and stressed on bridging the industry-academia gap
3. Dr. Muralidhar S, Dr. Sailaja K S, Dr. Narendra R S & Dr. Sairam A were given the overall in-charge of coordinating & drafting the syllabus by consulting all the members and present it to the Board for further action
4. The BoS members expressed their views on the inclusion of relevant subjects, contents, modifications required for the existing subjects and also presented a wide list of skill based and value-based subjects that are required to be included in the curriculum. All these modifications were extensively discussed, deliberated and the curriculum structure was finalised with the consensus of all the members and was duly accepted by the Chairman
5. Based on the recommendations of the members of the BoS, the Chairman resolved and accepted the syllabus for the 3rd & 4th Semester – B. Com Program



Chairman - BoS

PROCEEDINGS OF UG BoS MEETING OF B.COM

Proceedings of BoS of - UG - B.Com Program for the Academic Year 2022-2023 – 3rd & 4th Semesters meeting held on 23rd August 2023 & 8th September 2023 at the Bengaluru North University Campus, Sri Devaraj Urs Extension, Tamaka, Kolar at 10:00 AM under the Chairmanship of Dr. Muralidhar S.

The Board has agreed and approved the Course Matrix and the Syllabus of third year for the above-mentioned course. In case of any input requirements, it shall be initiated by the Chairman and necessary modifications shall be done as approved by the Board.

The Board of Studies in the subject of Commerce was scheduled on 23rd August 2023. The Chairman of the Board of Studies, Dr. S. Muralidhar welcomed all the members of BoS. Dr. M Muninarayanappa, Dean, Faculty of Commerce & Management highlighted the important aspects to be considered while finalising the curriculum. He also advised to design a contemporary syllabus for B.Com Course.

Dr. Sairam. A, Dr. R. S. Narendra presented the curriculum frame work proposed by KSHEC. All the members shared their views on various aspects of curriculum relating to V Semester and VI Semester B.Com Course of Bengaluru North University. Sri. Anil Bharadwaj Chartered Accountant, who is also member of BoS and Mr. Raghavendra S from NSE academy added a few important inputs from industry perspective. All the members were assigned the subjects of based on their expertise and asked them to work on the assigned subjects and design the content. Also, modifications required in the I, II, III and IV semester B.Com Course were also discussed.

It was decided to schedule a meeting at BNU office on 8th September 2023 to discuss and finalise the curriculum.

Dr R. S. Narendra proposed vote of thanks. With vote of thanks, meeting was concluded.

Members present:

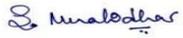
Sl. No.	Name and Address	Designation
1.	Dr. S Muralidhar Professor and Head, Department of Commerce Government First Grade College, Kolar	Chairman

2.	Dr. Muninarayanappa Dean Faculty of Commerce, Bengaluru North University Principal, Government First Grade College, Hosakote	Member
3.	Dr. Sailaja K S Professor, Department of Commerce Government First Grade College for Boys, Kolar	Member
4.	Dr. T Ashwathanarayana Associate Professor of Commerce, Government First Grade College, KR Puram, Bangalore	Member
5.	Dr. Narendra R S Assistant Professor, Department of Commerce Government First Grade College, Kolar	Member
6.	Dr. Sairam A Assistant Professor, Department of Commerce Government First Grade College, Vemagal	Member
7.	Dr. Sumathi Assistant Professor, Department of Commerce Government First Grade College, KGF	Member
8.	Dr. Girish B N Assistant Professor, Department of Commerce Government Boys College, Chintamani	Member
9.	Dr. Bharathi M Principal, Indo-Asian Academy Degree College, Bangalore	Member
10.	Dr. Chayadevi H B Principal, Smt. Ramamani Sundararaja Iyengar First Grade College, Bellur	Member
11.	Prof. Jyothi Head, Department of Commerce Sri Sathyanarayana College, Banaswadi, Bangalore	Member
12.	Prof. Jagadish S A Principal, SDC Degree College, Bangarpet	Member
13.	Dr. Khatijatul Kubra Assistant Professor, Department of Commerce, Government First Grade College, KGF	Member
14.	Dr. Shobha K Assistant Professor, Department of Commerce Government First Grade College, Hosakote	Member
15.	Dr. Bhargavi. V.R. Professor, Seshadripuram College, Bangalore	External Member
16.	Dr. Swetha Appaji Parivara Associate Professor & Head, Department of Commerce, Garden City University, Bengaluru	External Member
17.	Shri. Raghavendra S Deputy Manager, NSE Academy	External Member
18.	CA Anil Bharadwaj Chartered Accountant, Bhardwaj & Hosmat, Bengaluru	External Member
19.	Prof. Kusuma Mangala D. V Associate Professor, Department of Commerce Govt. First Grade College & P.G. Centre, Chintamani.	Co-Opted Member
20.	Thaseen Sultan Assistant Professor, Department of Commerce Govt. First Grade College & P.G. Centre, Chintamani.	Co-Opted Member
21.	Naveen S	Co-Opted

	Assistant Professor, Department of Commerce Govt. First Grade College & P.G. Centre, Chintamani.	Member
22	Dr. Balaji A Assistant Professor, Department of Commerce Govt First Grade College Vemagal	Co-Opted Member
23	Dr. Balaji N P Associate Professor, Department of Commerce Govt First Grade College, Bidadi	Co-Opted Member
24	Dr. Madhavi R Professor, CMS Business School Jain (Deemed to be) University	Co-Opted Member
25	Dr. Padmashree V Research consultant, Shodha Mythri, Bengaluru	Co-Opted Member
26	Dr. P Nagendra Swamy Associate Professor & Head, Department of Commerce GFGC Nelamangala	Co-Opted Member
27	Dr. Sumukh Assistant Professor, Manipal Institute of Technology	Co-Opted Member

Minutes of the Meeting scheduled on 07-09-2023, 08-09-2023 & 09-09-2023

1. Dr. Narendra R S, Department of Commerce, GFGC, Kolar, welcomed all the BOS Members of the B.Com Board for BoS meeting which was scheduled on 07-09-2023, 08-09-2023 & 09-09-2023
2. Dr. Niranjana Vanalli, Vice-Chancellor, Bengaluru North University, highlighted the objectives of National Education Policy & KSHEC norms in the UG curriculum and insisted the BoS to adhere to the KSHEC norms
3. Dr. Dominic D, Registrar, Bengaluru North University addressed the BoS and extended the required support from the University and insisted to frame the curriculum to be framed as per the University & KSEC norms in a time bound manner
4. Dr. Muralidhar S, Chairman, BoS welcomed the members and initiated the discussion. He appraised the members of the Course Matrix, Credits and Dual Specialization aspects and requested the members to consider them in framing the syllabus.
5. Dr. Sailaja K S, Dr. Narendra R S & Dr. Sairam A were given the overall in-charge of coordinating & drafting the syllabus by consulting all the members and present it to the Board for further action
6. The BoS members had detailed discussion with regard to each subject and there were constructive discussions, deliberated and the curriculum structure was finalised with the consensus of all the members and was duly accepted by the Chairman
7. Based on the recommendations of the members of the BoS, the Chairman resolved and accepted the syllabus for the 5th & 6th Semester – B.Com – Program


(Dr.S.MURALIDHAR)
CHAIRMAN
Board of Studies in Commerce
 Dr.S.MURALIDHAR
 M.Com,MBA(Fin),MBA(Mktg),MHRM,Ph.D
 Professor & Head
 Department of Commerce & Management
 Government First Grade College
 Kolar-563 101, Karnataka



BENGALURU NORTH UNIVERSITY

**Scheme of Teaching, Evaluation & Curriculum
to be introduced from the
Academic Year 2021-22**

**Based on
National Education Policy – 2020**

**for
Four Year Under-Graduate Program**

**B.COM (Logistics & Supply Chain Management)
- HONORS DEGREE
(CBCS -SEMESTER SCHEME)**

- A. Regulations**
- B. Course Matrix**
- C. Curriculum of Courses**

**Chairman, BoS
Dr. Muralidhar S
Professor, Department of Commerce, GFGC, Kolar**

DEPARTMENT OF COMMERCE
Tamaka, Sri Devraj Urs Extension, Kolar, 563103.



BENGALURU NORTH UNIVERSITY
DEPARTMENT OF COMMERCE

REGULATIONS PERTAINING TO B.COM (L& SCM) DEGREE
According to NEP – 2020 (CBCS - SEMESTER SCHEME) 2021 – 22

I INTRODUCTION

The curriculum framework for B.Com. (Logistics and supply chain management) Degree is structured to offer a broad outline that helps in understanding the creative potential of new career growth opportunities based on changing industrial and societal needs. The course is upgraded keeping in mind the aspirations of students, with opportunities to major in specializations such as accounting, financial markets, marketing, human resources and banking to focus the students towards a career in those domains. The core concepts within subject have been updated to incorporate the recent advancements, techniques to upgrade the skills of learners to create a focus on various functional areas of business. Problem Based learning has been integrated into the curriculum for a better understanding of various concepts in business and commerce. The syllabus under NEP-2020 is expected to enhance the level of understanding among students and maintain the high standards of graduate program offered in the country. Effort has been made to integrate the use of recent technology and MOOCs to assist teaching- learning process among students. The major objective of the graduate program is to elevate the subject knowledge among students, and making them as critical thinkers thereby students can address the issues related to industry and other business sectors.

II OBJECTIVES:

1. To give an insight into the areas of Logistics and Supply Chain Management and the new developments in business management.
2. To prepare students for professions in the field of Logistics and Supply Chain, with specific emphasis on Strategic Management, Warehouse Management, Inventory Management, Supply Management, Freight Management, Project Management, Quality management & consultancy, Business Analytics, by passing the respective examinations of the associated bodies.
3. To incentivise the development of personal and executive skills in the students with the aim of enhancing the efficiency of decision making and strengthening the problem detection, analysis and solving skills
4. To enable students to understand and apply the latest developments in Information Technology to supply chain management areas in order to develop core competencies for generate added value
5. To develop leaders who can head operations or logistics departments in the future in line with the latest developments in the field of distribution, supplier networks and channel relations.

6. To develop global middle level managers to address and solve real time operational issues in the areas of e-commerce, logistics, import taxes, risks, customs and legal aspects of global business
7. To enable students to gain command over the new e-commerce business models
8. To develop committed managers with ethical standards and values
9. To develop business philosophers with a focus on social responsibility and ecological sustainability

III. GRADUATE ATTRIBUTES

The graduate attributes in B. Com. are the outline of the expected course learning outcomes mentioned in the beginning of each course. The characteristic attributes that a B. Com. graduate will be able to demonstrate through learning various courses which are listed below:

- **Disciplinary Knowledge**

Capability of executing comprehensive knowledge and understanding of one or more disciplines that form part of commerce.

- **Communication Skills**

Ability to communicate long standing, unsolved problems in commerce; Ability to show the importance of commerce as precursor to various market developments since the beginning of civilization.

- **Critical Thinking**

- a. Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business;
- b. Ability to examine the results and apply them to various problems appearing in different branches of Commerce and Business.

- **Problem solving**

Capability to reduce a business problem and apply the classroom learning into practice to offer a solution for the same;

Capabilities to analyse and synthesize data and derive inferences for valid conclusion;

Able to comprehend solutions to sustain problems originating in the diverse management areas such as Finance, Marketing, Human Resource, Taxation and so on.

- **Research Related Skills**

- Ability to search for, locate, extract, organize, evaluate, and use or present information that is relevant to a particular topic;
- Ability to identify the developments in various branches of Commerce and Business.

- **Information and Communication Technology (ICT) digital literacy**

Capability to use various ICT tools (like spreadsheet) for exploring, analysis, and utilizing the information for business purposes.

- **Self-directed Learning**
Capability to work independently in diverse projects and ensure detailed study of various facets of Commerce and Business.
- **Moral and Ethical Awareness/Reasoning**
Ability to ascertain unethical behavior, falsification, and manipulation of information; Ability to manage self and various social systems.
- **Life-long learning**
Capability of self-paced and self-directed learning aimed at personal development and for improving knowledge/skill development and reskilling in all areas of Commerce.

IV. ELIGIBILITY FOR ADMISSION

Candidates who have completed two years Pre – University course of Karnataka State or its equivalent as notified by the university from time to time are eligible to seek admission for this course

V. DURATION OF THE PROGRAMME

The Duration of the Programme is Four (04) years of Eight Semesters. Progressive Certificate, Diploma, Bachelor Degree or Bachelor Degree with Honors provided at the end of each year of Exit of the Four years Undergraduate Programme

Exit with	Credits Requirement*
Certificate at the Successful Completion of First Year (Two Semesters) of the Four Years Bachelor of Commerce Undergraduate Degree Programme	50
A Diploma at the Successful Completion of the Second Year (Four Semesters) of the Four Years Bachelor of Commerce Undergraduate Degree Programme	(50 + 50) 100
Basic Bachelor Degree at the Successful Completion of the Third Year (Six Semesters) of the Four Years Bachelor of Commerce Undergraduate Degree Programme	(50+50+44) 144
Bachelor Degree with Honors in a Discipline at the Successful Completion of the Four Years (Eight Semesters) of the Four Years Bachelor of Commerce Undergraduate Degree Programme	(50+50+44+ 41) 185

VI. MEDIUM OF INSTRUCTION

The medium of instruction shall be English. However, a candidate is permitted to write the examination either in English or in Kannada (Kannada version Only for Theory Papers).

VII. ATTENDANCE

- For the purpose of calculating attendance, each semester shall be taken as a Unit.

- 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 satisfy the above condition shall not be permitted to take the University examination.

VIII. TEACHING AND EVALUATION

M.Com graduates with B.Com, B.B.M, BBA & BBS as basic degrees from a recognized university are only eligible to teach and to evaluate the Courses (except languages, compulsory additional subjects and core Information Technology related subjects) mentioned in this regulation. Languages and additional courses shall be taught by the graduates as recognized by the respective Board of Studies.

IX. RECORD MAINTENANCE AND SUBMISSION

- Every college is required to establish an Innovative business lab / computer lab to enable students to get practical knowledge of business activities and online learning.
- In every semester, the student should keep a record of the Business Lab/Field Study Activity and submit it to the concerned faculty.
- The BOE is authorized to make random surprise visits to the colleges and verify record-books and the internal marks awarded.

X. Guidelines for Continuous Internal Evaluation (CIE) and Semester End Examination (SEE)

The CIE and SEE will carry 40% and 60% weightage each, to enable the course to be evaluated for a total of 100 marks, irrespective of its credits. The evaluation system of the course is comprehensive & continuous during the entire period of the Semester. For a course, the CIE and SEE evaluation will be on the following parameters:

SL No.	Parameters for the Evaluation	Marks
	Continuous Internal Evaluation (CIE)	
A	Continuous & Comprehensive Evaluation (CCE) a. Seminars/Presentations/Activity =10 marks b. Case study /Assignment / Field work / Project work etc.=10 Marks	20 Marks
B	Internal Assessment Tests (IAT) (2 Tests x10 marks)	20 Marks
	Total of CIE (A+B)	40 Marks
C	Semester End Examination (SEE)	60 Marks
	Total of CIE and SEE (A + B + C)	100 Marks

A. Continuous & Comprehensive Evaluation (CCE): The CCE will carry a maximum of 10% weightage (10 marks) of total marks of a course. The faculty member can select any four of the following assessment methods, Minimum of four of the following assessment methods of (2.5) marks each:

- Individual Assignments
- Seminars/Classroom Presentations/ Quizzes
- Group Discussions /Class Discussion/ Group Assignments
- Case studies/Case lets
- Participatory & Industry-Integrated Learning/ Field visits
- Practical activities / Problem Solving Exercises
- Participation in Seminars/ Academic Events/Symposia, etc.
- Mini Projects/Capstone Projects
- Any other academic activity.

B. Internal Assessment Tests (IAT): The IAT will carry a maximum of 20% weightage (20 marks) of total marks of a course, under this component, two tests will have to be conducted in a semester for 25 marks each and the same is to be scaled down to 10 marks each.

C. In the case of 50 percent of CIE weightage courses, faculty members can choose assessment methods accordingly for the required marks as mentioned above.

Template for IAT

Internal Assessment Test Bachelor (B.Com.)

Name of the Course:

Course Code:

Duration: 1 Hours

Total Marks: 20

SECTION-A

I. Answer any two of the following questions. (Questions related to Concepts) (2X 2 = 4)

- 1.
- 2.
- 3.

SECTION-B

II. Answer any two of the following questions. (Questions are related to Understanding and Application) (2X 4 = 8)

- 4.
- 5.
- 6.

SECTION- C

III. Answer any one of the following questions. (Questions are related to analysis and evaluation) (1 X 8 = 8)

- 7.
- 8.

XXXXXXXXXX

XI. APPEARANCE FOR THE EXAMINATION

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.

XII. PATTERN OF QUESTION PAPER

SECTION-A 1. a,b,c,d,e,f, g	(Conceptual questions) Answer any FIVE out of seven sub questions	(05 X 02 = 10 Marks)
SECTION -B: 2,3,4,5.6	(Application questions) Answer any THREE out of five questions	(03 X 05 = 15 Marks)
SECTION-C: 7,8,9.10, 11	(Analysis and understanding questions) Answer any THREE out of five questions	(03 X 8 = 24 Marks)
SECTION-D 12, 13	Question completely based on the skill Development part (lab activities) Answer any ONE out of two questions	(01 X 11 = 11 Marks)
TOTAL		60 Marks



BENGALURU NORTH UNIVERSITY
DEPARTMENT OF COMMERCE

REGULATIONS PERTAINING TO Bachelor of Commerce (B.Com)
Logistics & Supply Chain Management
2021-22 Onwards

According to NEP – 2020 (CBCS - SEMESTER SCHEME) 2021 –22

B.Com Logistics & Supply Chain Management Programme Structure
SEMESTER I

Semester I								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hrs per Week (L + T + P)	SE E	CIE	Total Marks	Credit
1	Lang.1.1	Language-I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language–II	AECC	3+1+0	60	40	100	3
3	B.Com.1.1	Fundamentals of Accounting	DSC	3+1+0	60	40	100	4
4	B.Com.1.2	Marketing of Services	DSC	3+1+0	60	40	100	4
5	B.Com.1.3	Basics of Logistics & Supply Chain Management	DSC	3+1+0	60	40	100	4
6	B.Com.1.4	Excel for Logistics I	SEC-SB	1+0+2	50	50	100	2
7	B.Com.1.5	Health & Wellness	SEC-VB	0+0+2	-	50	50	1
8	B.Com 1.6	Physical Education - Yoga	SEC-VB	0+0+2	-	50	50	1
9	B.Com.1.5	<u>Any one of the following</u> (Within the Faculty) a. Managerial Ethics (Across the Faculty) b. Entrepreneurship & Start-ups c. Accounting for everyone d. Corporate Environment (Refer Annexure)	OEC	3+0+0	50	50	100	3
Sub–Total(A)					400	400	800	25

Note:

* **Within the Faculty:** The Course 1 is meant for Commerce Students and shall be taught by Commerce Teachers (Both B. Com & BBA Teachers)

* **Across the Faculty:** The Courses (2 & 3) are meant for Other Department / Discipline Students and shall be taught by Commerce Teachers (Both B. Com & BBA Teachers)

Notes:

- One Hour of Lecture is equal to 1 Credit.

- One Hour of Tutorial is equal to 1 Credit (Except Languages).
- Two Hours of Practical is equal to 1 Credit

Acronyms Expanded

AECC	: Ability Enhancement Compulsory Course
DSC ©	: Discipline Specific Core (Course)
SEC-SB/VB	: Skill Enhancement Course-Skill Based/Value Based
OEC	: Open Elective Course
DSE	: Discipline Specific Elective
SEE	: Semester End Examination
Ø CIE	: Continuous Internal Evaluation
Ø L+T+P	: Lecture+Tutorial+Practical(s)

Note: Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e., 50 or less than 50 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 50 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching

Semester II								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hrs per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	Lang.2.1	Language-I	AECC	3+1+0	60	40	100	3
2	Lang.2.2	Language–II	AECC	3+1+0	60	40	100	3
3	B.Com.2.1	Financial Accounting	DSC	3+1+0	60	40	100	4
4	B.Com.2.2	Corporate Structure and Governance	DSC	3+1+0	60	40	100	4
5	B.Com.2.3	Materials Management	DSC	3+1+0	60	40	100	4
6	B.Com.2.4	Environmental Studies	AECC	1+0+2	50	50	100	2
8	B.Com.2.5	Physical Education - Yoga	SEC – VB	0+0+2		50	50	1
9	B.Com.2.6	NCC/NSS/R&R(S&G)	SEC-VB	0+0+2		50	50	1
7	B.Com 2.7	<u>Any one of the following</u> (Within the Faculty) a. Retail Management	OEC	3+0+0	50	50	100	3
		(Across the Faculty) b. Banking Innovation c. Event Management d. Financial Literacy (Refer Annexure)						
Sub–Total(B)					400	400	800	25

Note:

* **Within the Faculty:** The Course 1 is meant for Commerce Students and shall be taught by Commerce Teachers (Both B. Com & BBA Teachers)

* **Across the Faculty:** The Courses (2 & 3) are meant for Other Department / Discipline Students and shall be taught by Commerce Teachers (Both B. Com & BBA Teachers)

Sl. No	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	Lang.3.1	Language-I	AECC	3+1+0	60	40	100	3
2	Lang.3.2	Language – II	AECC	3+1+0	60	40	100	3
3	B.Com. LSCM.3.1	Corporate Accounting	DSC– 7	3+0+2	60	40	100	4
4	B.Com .LSCM.3.2	Logistics Management	DSC– 8	3+0+2	60	40	100	4
5	B.Com. LSCM.3.3	Cost Accounting	DSC– 9	3+0+2	60	40	100	4
6	B.Com. LSCM.3.4	India & Indian Constitution	SEC	1+0+2	30	20	50	2
7	B.Com.LSCM. 3.5	Open Elective	OEC-3	3+0+0	60	40	100	3
8	B.Com.LSCM. 3.6	Sports/ NCC/NSS/R& R (S&G)/ Cultural	SEC-VB	0+0+2	-	25	25	1
SUB TOTAL (C)					390	310	700	25

SEMESTER – IV

Sl. No	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	Lang. 4.1	Language-I	AECC	3+1+0	60	40	100	3
2	Lang. 4.2	Language – II	AECC	3+1+0	60	40	100	3
3	B.Com. LSCM. 4.1	Advanced Corporate Accounting	DSC– 10	3+0+2	60	40	100	4
4	B.Com. LSCM. 4.2	Purchasing and SupplyChain Management.	DSC– 11	3+0+2	60	40	100	4
5	B.Com. LSCM. 4.3	Business Regulatory Framework	DSC– 12	4+0+0	60	40	100	4
6	B.Com. LSCM. 4.4	Artificial Intelligence/Financial Education & Investment Awareness	AECC	2+0+0	30	20	50	2
7	B.Com. LSCM. 4.5	Sports/NCC/ NSS/R&R (S&G)/Cultu r	OEC-4	3+0+0	60	40	100	3
8	B.Com. LSCM. 4.6	Open Elective	SEC-VB	0+0+2	-	25	25	1

Semester V								
Sl. No	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
1	B.Com-LSCM 5.1	Financial Management	DSC	4+0+0	60	40	100	4
2	B.Com-LSCM.5.2	Entrepreneurship Development	DSC	4+0+0	60	40	100	4
3	B.Com-LSCM.5.3	Managing Procurement Contracts and Relationship	DSC	4+0+0	60	40	100	4
4	Elective 5.4	Elective 1	DSE - 1	4+0+0	60	40	100	3
5	Elective 5.5	Elective 2	DSE - 2	4+0+0	60	40	100	3
6	B.Com-LSCM. 5.6	GST- Law & Practice	Vocational - 1	4+0+0	60	40	100	4
7	B.Com-LSCM 5.7	Cyber Security/ Employability Skills	SEC - SB	1+0+2	30	20	50	2
Sub -Total (D)					390	260	650	24

Note:

1. Under DSE, Dual Specialization to be offered, students should choose two elective groups from the above elective groups. Same elective groups should be continued in the 6th Semester also.

Semester VI								
Sl. No	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
1	B.Com-LSCM6.1	Management Accounting	DSC	4+0+0	60	40	100	4
2	B.Com-LSCM.6.2	Project Management and Supply Chain Redesign	DSC	4+0+0	60	40	100	4
3	B.Com-LSCM.6.3	Sourcing for logistics and supply chain Management	DSC	4+0+0	60	40	100	4
4	Elective 6.4	Elective 1	DSE - 1	4+0+0	60	40	100	3
5	Elective 6.5	Elective 2	DSE - 2	4+0+0	60	40	100	3
6	B.Com-LSCM. 6.6	Income Tax fundamentals	Vocational - 1	4+0+0	60	40	100	4
7	B.Com-LSCM.6.7	Internship	SEC - SB	1+0+2	30	20	50	2
Sub -Total (D)					390	260	650	24

Note:

1. Under DSE, Dual Specialization to be offered, students should choose two elective groups from the above elective groups. Same elective groups should be continued from the 5th Semester also.

Name of the Program: B.Com Logistics & Supply Chain Management

Course Code: B.Com (LSCM) 1.1

Name of the Course: Fundamentals of Accounting

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4Credits	3 + 0+ 2 Hrs	56Hrs
Pedagogy: Classroomslecture,tutorials,Groupdiscussion,Seminar,Casestudies&field Work etc.,		
CourseOutcomes:Onsuccessfulcompletionofthecourse,theStudentswillbeableto		
<ul style="list-style-type: none"> a) Understand the Basic Concepts of accounting b) The Ability to pass journal entries and prepare ledger accounts c) The Ability to prepare subsidiaries books d) TheAbilitytopreparetrialbalanceandfinalaccountsofproprietaryconcern. e) Ability to use accounting concepts in Spreadsheet. 		
Syllabus:		Hours
Module: 1 - INTRODUCTION TO ACCOUNTING		12
Introduction – Meaning and Definition – Objectives of Accounting – Functions of Accounting– Users of Accounting Information – Limitations of Accounting – Accounting Cycle - Accounting Principles – Accounting Concepts and Accounting Conventions. Accounting Standards– objectives-significance of accounting standards. List of Indian Accounting Standards.		
Module: 2 - ACCOUNTING PROCESS		12
Meaning of Preparation of Statement of Profit and Loss and Balance Sheet of a proprietary concern with special adjustments like depreciation, outstanding and prepaid expenses, outstanding and received in advance of incomes, provision for doubtful debts, drawings and interest on capital. Double entry system – Process of Accounting – Kinds of Accounts – Rules-Transaction Analysis – Journal – Ledger – Balancing of Accounts – Trial Balance – Problems on Journal, Ledger Posting and Preparation of Trial Balance.		
Module: 3 - FINAL ACCOUNTS OF PROPRIETARY CONCERN		18
PreparationofStatementofProfitandLossandBalanceSheetofaproproprietaryconcernwithspecial adjustments like depreciation, outstanding and prepaid expenses, outstanding and received in advance of incomes, provision for doubtful debts, drawings and interest on capital.		
Module: 4 – EMERGING TRENDS IN ACCOUNTING		14
Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting- Accounting with drones- Forensic Accounting- Accounting for Planet--Creative Accounting-Outsourced Accounting- Predictive Accounting (Theory Only)		
Skill Developments Activities:		
<ul style="list-style-type: none"> • List out any five accounting standards with formats • Produce documentary evidence for creating accounting ledgers and groups 		

- Prepare a E content on subsidiary books.
- Develop a E content on final accounts of any sole trader concern
- Develop E-content on Income statement and Balance sheet with a spreadsheet
- Any other activities, which are relevant to the course

Books for Reference

1. Hanif and Mukherjee, Financial Accounting, Mc Graw Hill Publishers
2. Arulanandam & Raman; Advanced Accountancy, Himalaya Publishing House
3. S.Anil Kumar,V.Rajesh Kumar and B.Mariyappa–Fundamentals of Accounting, Himalaya Publishing House.
4. Himalaya Publishing House.
5. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
6. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
7. Radhaswamy and R.L. Gupta, Advanced Accounting , Sultan Chand
8. M.C. Shukla and Goyel, Advaced Accounting , S Chand.

Note: Latest edition of text books may be used.

Name of the Program: B.Com Logistics & Supply Chain Management**Course Code: B.Com. (LSCM) 1.2****Name of the Course: Marketing of Services**

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4Credits	4Hrs	56Hrs

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 Conceptual Framework of Service Marketing
- b) Understands the Consumer Behavior towards Services
- c) Understand the Service Delivery Process & Customer Retention Strategies.
- d) To know the different strategic issues in service marketing
- e) To Know the Challenges of Service marketing & Relationship Marketing

Syllabus:

Module: 1 - INTRODUCTION TO SERVICE MARKETING **10 Hrs**

Meaning, Definition, Basic concept of services - Broad categories of services - Distinctions between services and goods - Services Marketing Mix – 7 PS Characteristics, Components, Classification of Service Marketing, Factors Leading to a Service Economy.

Module: 2 - SERVICE CONSUMER BEHAVIOUR **16 Hrs**

Customer Behaviour in Service Encounter: Pre-purchase Stage - Service-Encounter Stage - Post-Encounter Stage - Customer Expectations and Perceptions of Services – Zone of Tolerance - Customer driven services marketing - Segmenting Service markets- Principles of positioning services

Understanding the Service Customer as a Decision Maker, Customer purchase is Associated with Risk, How Service Customers Evaluate the Service, The Service Consumer Decision Process, and The Decision Making Process in the Service Sector, Components of Customer Expectations, Service Satisfaction, Service Quality Dimensions.

Module:3 - SERVICE DELIVERY PROCESS **12 Hrs**

Managing Service Encounters, Common Encounter Situations, Managing Service Encounters for Satisfactory Outcomes, Service Failure, Service Recovery, Process of Service Recovery, Customer Retention Management, Strategies and Benefits

Module: 4 - STRATEGIC ISSUES AND CHALLENGES OF SERVICE RELATIONSHIP MARKETING **18 Hrs**

Market Segmentation in the Marketing of Services, Target Marketing, Positioning of Services-How to Create a positioning Strategy, Developing and maintaining Demand and Capacity

Marketing Planning for Services, Developing and Managing the Customer Service Function, Developing and Maintaining Quality of Services. The levels of Customer Relationships, Dimensions of a Relationship, Goal of relationship marketing.

Skill Development :

1. Prepare a chart on Components, Classification of Service Marketing
2. Develop a E content on Consumer Behavior in marketing of services
3. Design a chart on delivery process
4. Develop an e content on Segmentation in the Marketing of Services.
5. Prepare a chart for distribution network for different products.
6. List out Best Practices in Supply Chain Management
7. List out Major 3PL service Providers in India

Books for Reference:

1. Philip Kotler - Marketing Management
2. J.C. Gandhi - Marketing Management
3. Stanton W.J. etzal Michael & Walker, Fundamentals of Management.
4. P N Reddy & Appanniah, Essentials of Marketing Management.
5. Sontakki, Marketing Management.
6. Dr. Shajahan. S; Service Marketing (Concept, Practices & Cases); Himalaya Publishing House; Mumbai; First Edition 2001.
7. Cengiz Haksever etal – ‘Service Management and Operations’; Pearson Education.
8. Ramesh and Jayanthi Prasad : Marketing Management I.K. InternationalPublishers
9. Usha Devi, Bhargavi, Jyothi-Service Management.
10. K. Karunakaran; Marketing Management.
11. Jayachandran ; Marketing Management.

Name of the Program: B. Com Logistics & Supply Chain Management**Course Code: B.Com. (LSCM) 1.3****Name of the Course: Basics of Logistics & Supply Chain Management**

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
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		
<ul style="list-style-type: none"> a) understand the conceptual Frame work of Supply Chain Management b) study the important modes of logistics operations c) Understand tools of Supply Chain Performance Measurement d) To Know the Functions of Warehouse e) To Gain Knowledge of Special aspects of Export Logistics 		
Syllabus:		Hours
Module: 1 - SUPPLY CHAIN MANAGEMENT		10
Supply Chain Concepts: Objectives of a Supply Chain, Stages of Supply chain, Value Chain Process, Cycle view of Supply Chain Process, Key issues in SCM, logistics & SCM, Supply Chain Drivers and obstacles, Supply chain strategies, strategic fit, Best practices in SCM, Obstacles of streamlined SCM.		
Module: 2 - LOGISTICS		18
Logistics: Evolution, Objectives, Components and Functions of Logistics Management, Distribution related Issues and Challenges; Gaining competitive advantage through Logistics Management, Transportation- Functions, Costs, and Mode; Network and Decision, Containerization, Cross docking, Export logistics: Picking, Packing, Vessel Booking [Less-than Container Load (LCL) / Full Container Load (FCL)], Customs, Documentation, Shipment, Delivery to distribution centers, distributors and lastly the retail outlets- Import Logistics: Documents Collection- Valuing- Bonded Warehousing Customs Formalities- Clearing, Distribution to Units		
Module: 3 - SUPPLY CHAIN PERFORMANCE		14
Supply Chain Performance: Bullwhip effect and reduction, Performance measurement: Dimension, Tools of performance measurement, SCOR Model. Demand chain management, Global Supply chain- Challenges in establishing Global Supply Chain, Factors that influences designing Global Supply Chain Network.		
Module: 4 - WAREHOUSING & SUPPLY CHAIN CRM		14
Warehousing: Concept and types, Warehousing strategy, Warehouse facility location & network design, Reverse logistics, Outsourcing- Nature and concept, Strategic decision to Outsourcing, Third party logistics(3PL), Fourth party logistics(4PL). Supply Chain and CRM- Linkage, IT infrastructure used for Supply Chain and CRM, Functional components for CRM, Green supply chain management, Supply Chain sustainability		

Skill Development

1. Draw a chart on a Supply chain and Value Chain Process,
2. Develop a E-content on Issues and Challenges of Export Logistics
3. Prepare a Supply Chain Performance: tools chart
4. Construct a chart on Supply Chain and CRM relationship
5. Any other activities, which are relevant to the course

Books for Reference:

1. Chopra, Sunil, Meindl, Peter and Kalra, D. V.; Supply Chain Management: Strategy, Planning and Operation; Pearson Education
2. Altekar, Rahul V.; Supply Chain Management
3. Ballou, Ronald H.; Supply Chain Management; Pearson Education
4. Sahay, B.S.; Supply Chain Management; Macmillan
5. Ballou, R.H. Business Logistics Management. Prentice-Hall Inc.
6. Bowersox D.J. ,Closs D.J. , Logistical Management, McGraw-Hill, 1996

Name of the Program: B. Com Logistics & Supply Chain Management

Course Code: B.Com. (LSCM) 1.4

Name of the Course: Excel for Logistics - I

Course Credits	No. of Hours per week	Total No. of Teaching Hours
2 Credits	3 Hrs	28 Hrs
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 <ul style="list-style-type: none">● Understand the basic concepts of Spreadsheet● Summarize data using Functions● Apply Conditions using formulas and Functions● Implement financial Accounting Concepts in Spreadsheet		
Syllabus		
Module: 1 - INTRODUCTION		(08 Hrs)
Introduction to spreadsheets - Office Suite overview - Basic text and cell formatting - Basic arithmetic calculation - Special paste - Freeze pane - Auto completion of series - Sort and filter - Charts.		
Module: 2 - SUMMARIZE DATA USING FUNCTIONS		(10 Hrs)
Perform calculations by using the SUM function- Perform calculations by using MIN and MAX functions - Perform calculations by using the COUNT function - Perform calculations by using the AVERAGE function - Perform logical operations by using the IF function - Perform logical operations by using the SUMIF function - Perform logical operations by using the AVERAGEIF function - Perform statistical operations by using the COUNTIF function -		
Module: 3 - TEXT FUNCTIONS		(10 Hrs)
Data validation - Text Functions: LEN, TRIM, PROPER, UPPER, LOWER, CONCATENATE.		
Skill Developments Activities: <ul style="list-style-type: none">● Enter class data into rows and columns● Create Draft Marks Card in Spreadsheet● Create Draft profit and Loss and Balance Sheet in Spreadsheet● Create GST Invoice in Spreadsheet with Tax Rate Any other activities, which are relevant to the course.		

Reference Books:

- Learning MS-Word and MS-Excel, by Rohit Khurana
- Excel Formulas and Functions 2020: The Step by Step Excel Guide with Examples on How to Create Powerful Formulas: 1 by Adam Ramirez
- Excel 2013 in Simple Steps by Kogent Learning Solutions Inc.
- Excel Formulas and Functions: The Step by Step Excel Guide on how to Create Powerful Formulas by Harjit Suman

Note: Latest edition of textbooks and reference Books may be used

Name of the Program **B. Com Logistics & Supply Chain Management**

Course Code: B.Com. (LSCM) 2.1

Name of the Course: Financial Accounting

Course Credits	No. of Hours per	Week Total No. of Teaching Hours
4 Credits	3+0+2 Hrs	56 Hrs
Pedagogy: Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to familiar with the accounting procedures for different types of businesses and to impart skills for recording various kinds of business transactions		
Syllabus:		
Module: 1 - FIRE INSURANCE ACCOUNTING		12 Hrs.
Introduction – Need – Loss of Stock Policy – Steps for Ascertaining Fire Insurance Claim – Treatment of Salvage – Average Clause – Treatment of Abnormal Items – Computation of Fire Insurance Claims.		
Module: 2 - ACCOUNTING FOR JOINT VENTURES & CONSIGNMENTS		16 Hrs
a. JOINT VENTURES- Introduction – Meaning – Objectives – Distinction between Joint Venture and Consignment – Distinction between Joint Venture and Partnership – Maintenance of Accounts in the books of co-ventures – Maintaining Separate Books for Joint Venture – Preparation of Memorandum Joint Venture – Problems		
b. JOINT VENTURES -Introduction – Meaning – Consignor – Consignee – Goods Invoiced at Cost Price – Goods Invoiced at Selling Price – Normal Loss – Abnormal Loss – Valuation of Stock – Stock Reserve – Journal Entries – Ledger Accounts in the books of Consignor and Consignee		
Module: 3 - HIRE PURCHASE SYSTEM		14 Hrs
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 – Net Hire Purchase Price – Net Cash Price – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (Asset Accrual Method only)		
Module: 4 - DEPARTMENTAL ACCOUNTS		14 Hrs
Meaning, Objectives, basis of apportionment of common expenses among different departments; Preparation of Trading and Profit and Loss Account in Columnar form; Preparation of Balance Sheet in horizontal format – (Including Inter Departmental Transfers at cost price only).		
Skill Development Activities:		
Preparation of a claim statement with imaginary figures to submit to Insurance Company.		
<ul style="list-style-type: none">• Preparation of Consignment account with imaginary figures• List the types of business which comes under consignment.• Preparation of Joint Venture Agreement• Collection & recording of of Hire Purchase Agreement. to any suitable situation• Preparation of list of items which comes under Royalty accounts		
BOOKS FOR REFERENCE		
<ol style="list-style-type: none">1. Arulanandam & Raman; Advanced Accountancy, HPH2. Anil Kumar, Rajesh Kumar and Mariyappa, Advanced Financial Accounting, HPH3. Dr. Alice Mani: Advanced Financial Accounting, SBH.4. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication5. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication		

6. Souandranjan & K. Venkataramana, Financial Accounting, SHBP.
7. A Bannerjee; Financial Accounting.
8. Dr. Janardhanan: Advanced Financial Accounting, Kalyani Publishers
9. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand
10. M.C. Shukla and Grewel, Advanced Accounting

Name of the Program: B. Com Logistics & Supply Chain Management**Course Code: B.Com (LSCM) 2.2****Name of the Course: CORPORATE STRUCTURE & GOVERNANCE**

Course Credits	No. of Hours per	Week Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, enable the students to get familiarized with the existing Corporate Law and Governance		
Syllabus:		
Module:1 - INTRODUCTION TO COMPANY		10 Hrs
Introduction - Meaning and Definition – Features – Highlights of Companies Act 2013 Kinds of companies as per companies act 2013 – (Meaning only) Formation of Global Companies: Meaning – Types –Features – Legal Formalities– Administration		
Module: 2 - FORMATION OF A COMPANY		16 hrs
Introduction - Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage: Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building, Commencement Stage – Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business; Sources of corporate finance- Shares, Debentures, Dividends, borrowings (Concepts only)		
Module: 3 - CORPORATE GOVERNANCE		18 hrs
<ul style="list-style-type: none"> • Directors – Meetings - Accounts and Audits – Auditors - Corporate Social Responsibility - Majority powers and minority rights - Prevention of oppression and mismanagement - Insider trading – Investigation. • Basic understanding of Corporate Governance under Companies Act 2013, Corporate governance practices in India, Tools for ensuring Governance: Cost Audit Methodology and Corporate Governance • Internal Audit for Governance – nature, scope, function, planning process, investigation of fraud, internal audit reports Statutory Audit for Governance An introduction to e-governance and XBRL. 		
Module: 4 - WINDING UP OF COMPANY		12 hrs
Introduction – Meaning- Modes of Winding up –Consequence of Winding up – Official Liquidator – Role & Responsibilities of Liquidator – Defunct Company – Insolvency Code. Administration of NCLT and CLAT and Special Courts - Powers of liquidators		
Skill Development Activities:		
<ol style="list-style-type: none"> 1. Drafting of Memorandum of Association, Drafting Articles of Association. 2. Drafting Notice of Company Meetings – Annual, Special, Extraordinary and Board meetings. 3. Drafting Resolutions of various meetings – different types. 4. Chart showing different types of Companies. 5. Collecting & recording the practice of corporate governance in India 		
BOOKS FOR REFERENCE		
<ol style="list-style-type: none"> 1. S.N Maheshwari; Elements of Corporate Law, HPH. 2. Balchandran – Business Law for Management HPH 		

3. Dr. B.G. Bhaskar, K.R. Mahesh Kumar – Corporate Administration, VBH
4. .Dr. P.N. Reddy and H.R. Appanaiah: Essentials of Company Law and Secretarial Practice, HPH.
5. M.C. Shukla & Gulshan: Principles of Company Law.
6. K. Venkataramana, Corporate Administration, SHBP.
7. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
8. C.L Bansal: Business and Corporate Law
9. M.C. Bhandari: Guide to Company Law Procedures, Wadhwa Publication.
10. S.C. Kuchal: Company Law and Secretarial Practice.
11. S.C. Sharma : Business Law, I.K. International Publishers
12. S.N Maheshwari ; Elements of Corporate Law, Vikas Publishers.
13. Dr. Avtar Singh - Company Law.
14. Gower & Davies – The Principles of Modern Company Law.

Name of the Program: B. Com Logistics & Supply Chain Management Course**Code: B.Com. (LSCM) 2.3****Name of the Course: Materials Management**

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4Credits	4Hrs	56 Hrs
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 understand concept, functions, objectives and importance of material management function in an organization. Also, to give him an elementary idea of material management linkages with other areas of management, supply chain management and production processes.		
Syllabus:		Hours
Module: 1 - INTRODUCTION TO MATERIALS MANAGEMENT		16
Meaning, definition, scope and functions of Materials Management, Objectives and Advantages of Materials Management. Interfaces of Materials Management: Internal and external interfaces. Organisation for Material Management Receipt of Materials: Receipt procedure, inspection and testing of materials, Rejection and Returns of materials. Forms used in receiving of materials like Material Received Note, Inspection Report, Rejection Report etc. Passing of Bills/invoices for payment. Codification of Materials: Need for codifications of materials, different methods of codification of materials, suitability criteria		
Module: 2 - MATERIAL MANAGEMENT LINKAGES		14
Linkages with other functional areas of Management i.e. Production, Accounting and Finance, Marketing, HRM, IT, TQM. A Brief discussion on the functions of each functional area of Management.		
Module: 3 - ELEMENTS OF PRODUCTION PROCESSES		14
Familiarity with broad categories of production processes used in industries. Commonly used machines and tools in industries. Issue of Materials: Issue procedure and documents used, store records like bincard and store ledger, →pricing of material issues – different methods like FIFO, LIFO, Simple average, weighted average, standard price, Replacement / market price etc.		
Module: 4 - COST INVOLVED IN MATERIAL MANAGEMENT		12
General discussion on concept of costs and cost classification, specific costs associated with Material Management. Material losses: Meaning, accounting treatment and control of different type of material losses (waste, scrap, spoilage, defectives, obsolescence etc.).		
SKILL DEVELOPMENT		
<ol style="list-style-type: none"> 1. Prepare chart on different types of Interfaces of Materials Management 2. Draft a Chart on Material Management Linkages 3. Prepare Graphic representation of Issue procedure and documents used, store records 4. Construct Chart costs and cost classification 5 Draft a E content on accounting treatment and control of different type of material losses 		

Text Books:

1. Dutta A.K., Materials Management: Procedures, Text and cases, Prentice Hall of India Pvt. Ltd., New Delhi.
2. Gopalakrishnan, P. and Sundareson, M., Materials Management: An Integrated Approach, Prentice Hall of India Pvt. Ltd., New Delhi.
3. Varma, M.M., Essentials of Storekeeping and Purchasing, Sultan Chand and Sons, New Delhi.
4. Shah N.M. An Integrated concept of Materials Management, Indian Institute of Materials Management, Baroda Branch, Baroda.
5. Sharma S.C., Material Management and Materials Handling, Khanna Publishers, New Delhi.
6. Arnold, Champman and Ramakrishnan, Introduction to Materials Management

Name of the Program: Bachelor of Commerce (B.Com. LSCM) Course Code: B.Com. LSCM 3.1 Name of the Course: CORPORATE ACCOUNTING		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & Field Work etc.,		
Course Outcomes On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Understand the treatment of underwriting of corporate Securities. Comprehend the computation of profit prior to incorporation. Know the valuation of Goodwill. Know the valuation corporate Securities. Prepare the financial statements of companies as per the Companies Act 2013. 		
Syllabus:		Hours
Module No. 1: Underwriting of Corporate Securities		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 contract – when fully underwritten and partially underwritten – with and without firm underwriting problem relating to Underwriting of Shares and Debentures of Companies only.		
Module No. 2: Profit Prior to Incorporation		10
Introduction - 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 (Vertical Format) as per schedule III of Companies Act, 2013.		
Module No.3: Valuation of Goodwill		10
Introduction - Valuation of Goodwill –factors influencing goodwill, circumstances of valuation of goodwill- 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)		
Module No. 4: Valuation of Corporate Securities		10
Introduction - Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Per Share Method, Fair Value of shares. Valuation of Preference Shares – Valuation of Debentures.		

Module 5: Financial Statements of Companies**14**

Statutory Provisions regarding preparation of Financial Statements of Companies as per schedule III of 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. Name the list of Indian companies which have issued IPO / FPO in recent times.
2. Determine Underwriters' Liability in case of an IPO, with imaginary figures.
3. Prepare the format of 'Statement of Profit and Loss' and "Balance Sheet' with imaginary figures.
4. Prepare Balance Sheet with imaginary figures.
5. Calculate the intrinsic value of shares under Net Asset Method.

Reference Books:

1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
6. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House
8. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
9. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education
10. Arulanandam & Raman ; Corporate Accounting –II
11. Madegowda J – Advanced corporate accounting, HPH
12. Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH.
13. S. P. Jain and K. L. Narang – Corporate Accounting
14. S. Bhat- Corporate Accounting.
15. S P Iyengar, Advanced Accountancy, Sultan Chand
16. R L Gupta, Advanced Accountancy.
17. Anil Kumar. S, Rajesh Kumar.V and Mariyappa .B, Corporate Accounting, HPH.

Name of the Program: Bachelor of Commerce (B.Com. LSCM) Course Code: B.Com. LSCM 3.2 Name of the Course: LOGISTICS MANAGEMENT		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs.	56 Hrs.
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ul style="list-style-type: none"> a. Understand the role of logistics in supply chain management b. Comprehend the various elements of logistics management c. Analyse the functionality 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
Module No. 1: Introduction to Logistics management		10
Meaning, Importance and Types of Logistics - Logistics management, Benefits of Logistics Management - Logistics Interface with other functional areas, seven R's of Logistics, Elements of Logistics Management.		
Module No. 2: Inventory Management in Logistics and SCM		10
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		
Module No. 3: Transportation Management		14
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 - pricing issues		

Module No. 4: Warehousing	10
<p>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)</p>	
Module No. 5: Packaging and Material Handling:	12
<p>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.</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 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. 5. List out the components inventory carrying cost 6. List out the various transport documents 	
<p>Reference Books:</p> <ol style="list-style-type: none"> 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 Sphille, 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 	

Name of the Program: Bachelor of Commerce (B.Com. LSCM) Course Code: B.Com. LSCM 3.3 Name of the Course: COST ACCOUNTING		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Understand concepts of cost, costing and cost accounting. Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory. Make use of payroll procedures & compute idle and over time. Discuss the methods of allocation, apportionment & absorption of overheads. Prepare cost sheet & discuss cost estimation for quotations. 		
Syllabus:		Hours
Module No. 1: Introduction to Cost Accounting		08
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.		
Module No. 2: Material Cost		12
Materials: Meaning, Importance and Types of Materials – Direct and Indirect Materials Procurement- Procedure for procurement of materials and documentation involved in materials accounting; Material Storage: Duties of Storekeeper; Pricing of material issues- Preparation of Stores Ledger Account under FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems. Materials control. - Technique of Inventory Control - Problems on Level Setting and EOQ.		
Module No. 3: Labour Cost		08
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- Causes and Treatment (theory only). - Labour Turnover- Meaning, Reasons and Effects of labour turnover Methods of Wage Payment: Time rate system and piece rate system; Incentive schemes - Halsey plan, Rowan plan and Taylor differential piece rate system- problems based on calculation of wages and earnings only.		
Module No. 4: Overheads		14
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 distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); Absorption of Overheads: Meaning and Methods of Absorption of Overheads (Concept only); Problems on calculation of Machine Hour Rate.		

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Module No. 5: Cost Sheet	14
Cost Sheet - Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet. Problems on Cost Sheet, Tenders and Quotations.	
Skill Developments Activities: <ol style="list-style-type: none">1. Mention the causes of labour turn over in manufacturing organisations.2. Name any five documents used for material accounting3. Prepare dummy Payroll with imaginary figures.4. List out the various overhead items under Factory, administrative, Selling & distribution overheads (six items each).5. Prepare a cost sheet with imaginary figures.	
Books for Reference: <ol style="list-style-type: none">1. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers2. 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 Problems. Shri Mahavir Book Depot, New Delhi.4. Iyengar, S.P. Cost Accounting, Sultan Chand & Sons5. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education.6. Jawahar Lal, Cost Accounting., McGraw Hill Education7. Madegowda J, Cost Accounting, HPH.8. Rajiv Goel, Cost Accounting, International Book House9. Mariyappa B Cost Accounting, HPH	

Name of the Program: Bachelor of Commerce (B.Com. LSCM) Course Code: B.Com. LSCM 3.5 a (OEC) Name of the Course: ADVERTISING SKILLS		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs.	42 Hrs.
Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Familiarize with advertising concepts. Able identify effective media choice for advertising. Develop ads for different media. Measure the advertising effectiveness. Analyse the role of advertising agency. 		
Syllabus:		Hours
Module No. 1: Introduction		10
Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget: Determinants of advertising.		
Module No. 2: Media Decisions		07
Major media types and their characteristics; Internet as an advertising media- merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices.		
Module No. 3: Message Development		08
Advertising appeals, Advertising copy and elements, Essential of Message Development ; Preparing ads for different Media- Video Advertising: Television & YouTube, Audio Channels: Radio & Podcast Advertising, Newspapers, Print & Digital Publications (Magazines), Out-Of-Home Advertising, Social Media.		
Module No. 5: Advertising Agency		07
Advertising Agency: Role and types of advertising agencies, selection of advertising agency; Social and Ethical aspects of advertising in India.		
Skill Development Activities:		
<ol style="list-style-type: none"> Analyze the audience feedback on advertisement of any one FMCG. List out any ten products/services advertised through internet. Design any two ads for Newspaper/ Magazine . Examine the legal aspects of advertising in India and submit the report. 		

Reference Books:

1. George E Belch, Michael A Belch, Keyoor Purani, Advertising and Promotion .An Integrated Marketing Communications Perspective (SIE), McGraw Hill Education
2. S. Wats Dunn, and Arnold M. Barban. Advertising: It's Role in Marketing. Dryden Press
3. Burnett, Wells, and Moriatty. Advertising: Principles and Practice. 5th ed. Prentice Hall of India, New Delhi.
4. Batra, Myers and Aakers. Advertising Management. PHI Learning.
5. Terence A. Shimp. Advertising and Promotion: An IMC Approach. Cengage Learning.
6. Sharma, Kavita. Advertising: Planning and Decision Making, Taxmann Publications
7. Jaishree Jethwaney and Shruti Jain, Advertising Management, Oxford University Press, 2012
8. Chunawala and Sethia, Advertising, Himalaya Publishing House
9. Ruchi Gupta, Advertising, S. Chand & Co.
10. O'Guinn, Advertising and Promotion: An Integrated Brand Approach, Cengage Learning

Name of the Program: Bachelor of Commerce (B.Com. LSCM) Course Code: B.Com. LSCM 3.5 b (OEC) Name of the Course: ENTREPRENEURSHIP SKILLS		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs.	42 Hrs.
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> a. Discover their strengths and weaknesses in developing the entrepreneurial mind-set. b. Familiarize themselves with the mechanism of setting up, monitoring and maintaining an Enterprise. c. Understand the various procedures for setting up the Startups in India. d. Understand the role of Government in supporting entrepreneurship 		
Syllabus:		Hours
Module No. 1: Introduction		10
Introduction to Entrepreneurship - Need of becoming entrepreneur- Traits of successful entrepreneur, enabling environment available to become an entrepreneur; Business Development Process; Self-discovery, Idea Generation-Idea Evaluation-Feasibility analysis-Finding team.		
Module No. 2: Enterprise Set-up		08
Procedure for setting up an enterprise; Different aspects involved in setting up an enterprise: Legal Aspects, Marketing Aspects, Managerial Aspects and Financial Aspects.		
Module No. 3: Monitoring and Maintaining an Enterprise		10
Importance of Monitoring and Maintaining an enterprise; Monitoring mechanism for maintaining an enterprise- Introduction to different government schemes supporting entrepreneurship.		
Module No. 4: Startups in India		06
Meaning – Establishment of Startups – Procedure for Startups – Benefits of growing startups to the Indian Economy, Emerging trends in startups-Domains that are ruling in the startup space in India.		
Skill development Activities: <ol style="list-style-type: none"> 1. Prepare a budget for a new business with imaginary figures. 2. Identify the traits required for an entrepreneur. 3. List out practical challenges in setting-up a business enterprise. 4. List out the various Government schemes for promoting entrepreneurs. 		

Books for Reference:

1. Entrepreneurship - Starting, Developing, and Management a new Enterprise – Hisrich and –Peters-Irwin
2. Fayolle A (2007) Entrepreneurship and new value creation. Cambridge, Cambridge University Press
3. Hougard S. (2005) The business idea. Berlin, Springer
4. Lowe R & S Mariott (2006) Enterprise: Entrepreneurship & Innovation. Burlington, Butterworth Heinemann

Name of the Program: Bachelor of Commerce (B.Com. LSCM) Course Code: B.Com. LSCM 4.1 Name of the Course: ADVANCED CORPORATE ACCOUNTING		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> 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) Prepare the liquidators Final statement of accounts. e) Understand the process of Liquidation of Companies in India 		
Syllabus:		Hours
Module No. 1: Redemption of Preference Shares		10
Meaning – Legal Provisions – Treatment of premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging for 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)		
Module No. 2: Redemption of Debentures		10
Meaning – Types of Debentures – Methods of Redemption of Debentures – Lump sum Method, Installment Method, Sinking Fund Method, Insurance Policy Method (Problems on all the methods of Redemption of Debentures)		
Module No. 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 Lump Sum 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)		
Module No. 4: Internal Reconstruction of Companies		10
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).		

Module No. 5: Liquidation of Companies	12
<p>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.</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 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. Calculation of PC under Net Payment method with preference share, equity share and cash with imaginary figures. 5. Prepare Liquidator’s Final Statement of Account with imaginary figures. 	
<p>Books for Reference:</p> <ol style="list-style-type: none"> 1. Arulanandam & Raman ; Corporate Accounting-II, HPH 2. Anil Kumar.S Rajesh Kumar.V and Mariyappa .B Advanced Corporate Accounting, HPH 3. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy 4. Dr. Venkataraman. R – Advanced Corporate Accounting 5. S.N. Maheswari , Financial Accounting, Vikas publishing 6. Soundarajan A & K. Venkataramana Advanced Corporate Accounting, SHBP. 7. RL Gupta, Advanced Accountancy, Sultan Chand 8. K.K Verma – Corporate Accounting. 9. Jain and Narang, Corporate Accounting. 10. Tulsian, Advanced Accounting, 11. Shukla and Grewal – Advanced Accountancy, Sultan Chand 12. Srinivas Putty - Advanced Corporate Accounting, HPH. 	

Name of the Program: Bachelor of Commerce (B.Com. LSCM)		
Course Code: B.Com. LSCM 4.2		
Name of the Course: PURCHASING AND SUPPLY CHAIN MANAGEMENT		
Course Credits	No. of Hours per Week	Total No. of TeachingHours
4 Credits	3+2 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> a) Understand the purchasing and strategic sourcing procedures b) Develop purchasing strategies for different organisations c) Comprehend IT enabled purchase systems d) Evaluate supplier relations and apply Supplier Performance criteria for different kinds of suppliers 		
Syllabus:		Hours
Module No.1: Organizing the Purchase Function		12
Importance of purchasing function, Tactical Purchasing versus Strategic sourcing, Purchasing objectives, The purchasing cycle, Purchasing documents, Types of purchases, Improving the purchase process, Purchasing's position within the organization, Organizing the purchase function and activities for supply chain management,		
Module No. 2: Purchasing Policies and Procedures		12
Defining buyer- seller relationships, Purchasing Policies, Purchase procedure, Purchasing's internal and external linkages and flows, buyer- supplier relationships (contractual, collaborative and strategic alliances), Cross functional sourcing teams for improving the SC performance and relationships, advantages of CFTs.		
Module No. 3: Purchasing Strategy Development Process		10
Purchasing and corporate strategy, purchasing strategy development process, Types of purchasing strategies, Stages of supply management strategy evolution: - Basic beginnings moderate development, limited integration, fully integrated supply chain		
Module No.4: Procurement Technology		12
IT systems in procurement- e-requisitioning, e- catalogues, e- ordering, e- sourcing, e – payments technologies and their impact on purchase to pay(P2P) systems, ERP technologies/modules and access to purchasing data base, EDI, Code of ethics in procurement, types and risks of unethical behaviour, framework for buyer's ethical behaviour.		
Module No 5: Purchasing and Supply Chain Tools and Techniques		10
Value analysis and value engineering, Process mapping, Negotiation planning, and tactics, Types of purchasing contracts, Purchasing and Supplier Performance Measurement		

Skill Development Activities:

- Create a Purchase Order (PO) template for Ordering Computers to Company X
- Develop the purchasing strategy for Automobile Manufacturers.
- List down the purchasing documents required for manufacturers.
- Compare the Purchasing policies of any one Public sector and private sector companies.
- Draw the flow chart of E- ordering process of any one public sector company.
- Consider yourself as a purchasing manager, what is your roles and responsibility in your organization.

Books for Reference:

1. Robert Monczka, Robert Trent and Robert Handfield, “Purchasing and Supply Chain Management”, Thomson South western 2nd Edition.
2. Dobler, D.W. & Others: Purchasing and Materials Management, McGraw Hill.
3. Arjan J Van Weele “Purchasing and Supply Chain Management”- Analysis, Planning and Practice, Business Press Thomson Learning, 2nd Edition, 2000, Vika Publishing House.
4. K Shridhar Bhat., Logistics and Supply Chain Management, HPH
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.
6. Handfield, Monczka, Giunipero and Patterson, Sourcing and Supply Chain Management, CENGAGE Learning.
7. Donald J Bowersox, David J Closs, “Logistical Management – The integrated Supply Chain Process”, McGraw-Hill Edition-2000
8. 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.
9. Vinod V Sople, Logistics Management- The supply Chain Imperative, Pearson Education
10. Sunil Chopra & Peter Meindl, Supply Chain Management- Strategy, Planning and Operation, PHI
11. Dr. R.P. Mohanty & Dr. S.G. Deshmukh, Essentials of Supply Chain Management, Jaico Publishing House
12. D. K. Agarwal, Supply Chain Management - Stategy, Cases and Best Practices, Cengage
13. David Simchi-Levi, Philip Kamiusky, Edith Simchi-Levi, Designing & Managing the Supply Chain, McGraw Hill
14. Rahul V Altekar, Supply Chain Management – Concepts and Cases, PHI

Name of the Program: Bachelor of Commerce (B.Com. LSCM) Course Code: B.Com. LSCM 4.3 Name of the Course: BUSINESS REGULATORY FRAMEWORK		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
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 <ul style="list-style-type: none"> 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 importance of Negotiable Instrument Act and its provisions relating to Cheque and other Negotiable Instruments. d) Understand the significance of Consumer Protection Act and its features e) Understand the need for Environment Protection. 		
Syllabus:		Hours
Module No. 1: Indian Contract Act, 1872		16
Introduction – Definition of Contract, Essentials of Valid Contract, Offer and acceptance, consideration, contractual capacity, free consent. Classification of Contract, Discharge of a contract, Breach of Contract and Remedies to Breach of Contract		
Module No. 2: The Sale of Goods Act, 1930		12
Introduction - Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warranties, Transfer of ownership in goods including sale by a non- owner and exceptions- Performance of contract of sale - Unpaid seller, rights of an unpaid seller against the goods and against the buyer		
Module No 3: Negotiable Instruments Act 1881		12
Introduction – Meaning and Definition of Negotiable Instruments – Characteristics of Negotiable Instruments – Kinds of Negotiable Instruments – Promissory Note, Bills of Exchange and Cheques (Meaning, Characteristics and types) – Parties to Negotiable Instruments – Dishonour of Negotiable Instruments – Notice of dishonour – Noting and Protesting.		
Module No. 4: Consumer Protection Act 1986		08
– Definitions of the terms – Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, and Services, Rights of Consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission and National Commission.		
Module 5: Environment Protection Act 1986		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 case of “Carlill vs Carbolic Smoke Ball Company” case
2. Discuss the case of “Mohori Bibee v/s Dharmodas Ghose”.
3. Briefly narrate any one case law relating to minor.
4. List at least 5 items which can be categorized as ‘hazardous substance’ according to Environment Protection Act.
5. List out any six cybercrimes.

Books for reference:

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning
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. Sushma Arora, Business Laws, Taxmann Publications.
8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th Ed.
9. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi
11. K. Rama Rao and Ravi S.P., Business Regulatory Framework., HPH
12. N.D. Kapoor, Business Laws, Sultan Chand Publications
13. . K. Aswathappa, Business Laws, HPH,
14. . Information Technology Act/Rules 2000, Taxmann Publications Pvt. Ltd.
15. Chanda.P.R, Business Laws, Galgotia Publishing Company

Name of the Program: Bachelor of Commerce (B.Com. LSCM)

Course Code: B.Com. LSCM 4.5 a(OEC)

NAME OF THE COURSE: BANKING OPERATIONS

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3	3	42
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 concept of banks and banking and its operations b. Comprehend the procedures and risks involved in different types of accounts c. Utilize the knowledge for bank operations d. Comprehend the recent banking practices		
SYLLABUS:		HOURS
Module No. 1: Introduction to Banking		12
Introduction to Banking: Meaning, Importance, Types of banks in India, Functions of Banks - Primary, Secondary & Modern functions of banks; RBI -Role & Functions of RBI.		
Module No. 2: Different types of Accounts		16
Different types of Accounts – Savings Account, Current Account, Fixed Deposit Account, Recurring Deposit account- Features and Procedure for opening and operating these accounts. Special types of accounts: Procedure for opening and operating the accounts of Sole proprietorship, partnership accounts, Joint Stock Companies, Minor, illiterates, joint account holders, clubs and associations, Hindu Undivided family. Cheques: Meaning, Definition and features of Cheques; Crossing of Cheques – Types of Crossing; Endorsements: Meaning, Kinds of Endorsement.		
Module No. 3: Loans and Advances		08
Loans and Advances; Different types of loans, Kinds of lending facilities- Loans and advances, Cash Credit, Overdraft and Bills discounting, Procedure for borrowing and lending, precautions to be taken by the banker and customer, documents to be submitted for borrowing loans.		
Module No. 4: Innovations in Banking Operations		06
Technologies in Banking Operations: Debit and Credit Cards, Internet banking, M-Banking, ATM, Electronic fund transfer, MICR, RTGS, NEFT, Digital Payments.		

Skill Development Activities:

1. Collect and fill dummy account opening form for a savings account and fixed deposit account of any bank.
2. Draft specimen of a cheque and fill up the details with imaginary names.
3. List out some of the recent banking practices in India
4. Collect and fill dummy RTGS/ NEFT form of any bank.

Reference Books:

1. Nagarajan. G, Sudesh and Raju. G.S (2021); Law and Practice of Banking, Jayvee International Publications, Bangalore.
2. Gordon & Natarajan, Banking Theory Law and Practice, HPH, 24th Edition
3. S. PSrivastava (2016), Banking Theory & Practice, Anmol Publications
4. Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers, 11 Edition
5. Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication, 21st Edition.
6. Dr. Alice Mani (2015), Banking Law and Operation, SBH.

Name of the Program: Bachelor of Commerce B.Com. LSCM)		
Course Code: B.Com. LSCM 4.5 b (OEC)		
NAME OF THE COURSE: PRINCIPLES OF EVENT ANAGEMENT		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs.	42 Hrs.
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> 1. Understand the significance of various events 2. Demonstrate the ability to organize the event. 3. Demonstrate the ability to conduct the event. 4. Prepare the budget require for conducting an event. 		
Syllabus:		Hours
Module No. 1: Introduction to Event Management		12
Event- Meaning, Importance and Types of Event, Analysis of Event, Event Management- Meaning, Decision Makers and their Roles and Responsibilities, 5 C's of Event Management.		
Module No. 2: Event Management Planning and Procedure		12
Establishing of Policies & Procedures, Steps in Planning the event, Principles of Event Management, Permissions and Licenses from Government and Local Authorities.		
Module No. 3: Conduct of an Event.		12
Preparing a Planning Schedule, Steps in Organizing an event, Assigning Responsibility, Event Safety and Security, Conducting the Event-Checklist (Pre, during and post event check list), Communication- channels of communications for different types of events,		
Module No. 4: Budgeting and Reporting		10
Preparation of Event Budget-Items of expenditure for various events, managing the event budget. Reporting of event- organizing the event report, steps in preparing the event report.		
Skill Development Activities: <ol style="list-style-type: none"> 1. Preparation of Event Plan for a Wedding. 2. Preparing Budget for conduct of National level sports meet of a college. 3. Preparation of Event Check List for College Day Celebrations 4. Preparation of Budget for Conducting inter collegiate fest. 5. Prepare a brief report of a students' seminar conducted in your college. 		
Books for Reference: <ol style="list-style-type: none"> 1. Event Entertainment and Production – Author: Mark Sonderm CSEP Publisher: Wiley & Sons, Inc. ISBN: 0-471-26306-0 2. Anne Stephen – Event Management 3. Special Event Production – Doug Matthews – ISBN 978-0-7506-8523-8 		

Name of the Program: Bachelor of Commerce (LSCM)**Course Code: B.Com.LSCM 5.1****Name of the Course: FINANCIAL MANAGEMENT**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u>		
On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> a) Understand the role of financial managers effectively in an organization. b) Apply the compounding & discounting techniques for time value of money. c) Take investment decision with appropriate capital budgeting techniques for investment proposals. d) Understand the factors influencing the capital structure of an organization e) Estimate the working capital requirement for the smooth running of the business 		
Syllabus		
Module: 1 – INTRODUCTION TO FINANCIAL MANAGEMENT		10 Hrs
Finance: Introduction, Meaning, Objectives; Financial Management: Meaning, Definition, Goals, Functions, Role of Finance Manager Financial Planning: Meaning, Need, Importance, Steps in financial Planning – Principles of a sound financial plan and Factors affecting financial plan		
Module: 2 – TIME VALUE OF MONEY		12 Hrs
Time Value of Money: Introduction, Meaning; Time preference of money; Techniques of time value of money: Compounding Technique & Discounting Technique Compounding Technique: Future value of Single flow, Multiple flow and Annuity; Discounting Technique-Present value of Single flow, Multiple flow – and Annuity. Doubling Period- Thumb Rules 69 and 72.		
Module: 3 – FINANCING DECISION		14 Hrs
Financing Decision: Introduction, Meaning & Importance Capital Structure: Meaning & Definition, Factors determining the Capital Structure, Concept of Optimum Capital Structure EBIT-EPS Analysis- Problems Leverages: Meaning and Definition, Types of Leverages - Operating Leverage, Financial Leverage and Combined Leverages – Problems (Computation & Impact Analysis)		
Module: 4 – INVESTMENT DECISION		14 Hrs
Investment Decision: Introduction, Meaning and Importance Capital Budgeting: Meaning & Definition, Steps in Capital Budgeting Process Techniques of Capital budgeting: Traditional Methods & DCF Methods Traditional Methods: Pay Back Period, Accounting Rate of Return DCF Methods: Net Present Value, Internal Rate of Return and Profitability Index		
Module: 5 – WORKING CAPITAL MANAGEMENT		10 Hrs
Working Capital: Introduction, Meaning and Definition, Types of working capital, Factors affecting Working Capital, Impact of excess and inadequate working capital, Sources of working capital Working Capital Management: Introduction, Meaning and Definition, Importance, Operating Cycle Concepts (Problems), Estimation of working capital (Problems) Cash Management, Receivable Management, and Inventory Management (Concepts only)		
SKILL DEVELOPMENT ACTIVITIES:		
<ul style="list-style-type: none"> • Visit the Finance Department of any organization and collect and record the Functions and Responsibilities of Finance Manager. • As a finance manager of a company advice the management in designing an appropriate Capital Structure. 		

- Evaluate a capital investment proposal by using NPV method with imaginary figures.
- Illustrate with imaginary figures the compounding and discounting techniques of time value of money.
- Estimate working capital requirements of an organization with imaginary figures.
- Any other activities, which are relevant to the course.

BOOKS FOR REFERENCE

1. I M Pandey, Financial management, Vikas publications, New Delhi.
2. Abrish Gupta, Financial management, Pearson.
3. Khan & Jain, Basic Financial Management, TMH, New Delhi.
4. S N Maheshwari, Principles of Financial Management, Sultan Chand & Sons, New Delhi.
5. Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
6. B. Mariyappa, Financial Management, Himalaya Publishing House, New Delhi.
7. Ravi M Kishore, Financial Management, Taxman Publications
8. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.

Note: Latest edition of text books may be used

Name of the Program: Bachelor of Commerce B.Com. LSCM) Course Code: B.Com. LSCM 5.2 NAME OF THE COURSE: ENTREPRENEURSHIP DEVELOPMENT		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	60 Hrs.
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to: <ol style="list-style-type: none"> 1. Understand foundation of Entrepreneurship Development and its theories 2. Explore entrepreneurial skills and management function of a company with special reference to SME sector 3. Understand various steps involved in starting a venture and to explore marketing methods & new trends in entrepreneurship 4. Identify the type of entrepreneur and the steps involved in an entrepreneurial venture 5. Identify the various project assistance available to entrepreneur 		
Syllabus:		Hours
Module No. 1: ENTREPRENEURSHIP		12
Introduction – Meaning & Definition of Entrepreneurship, Entrepreneur & Enterprise – Functions of Entrepreneur - Factors influencing Entrepreneurship - Pros and Cons of being an Entrepreneur – Qualities of an Entrepreneur – Types of Entrepreneur		
Module No. 2: SMALL SCALE INDUSTRIES		12
Meaning & Definition – Product Range - Capital Investment - Ownership Patterns – Meaning and importance of Tiny Industries, Ancillary Industries, Cottage Industries. Role played by SSI in the development of Indian Economy. Problems faced by SSI"s and the steps taken to solve the problems - Policies Governing SSI"s.		
Module No. 3: FORMATION OF SMALL SCALE INDUSTRIES		12
Business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. Steps involved in the formation of a small business venture: location, clearances and permits required, formalities, licensing and registration procedure. Assessment of the market for the proposed project – Financial, Technical, Market and Social feasibility study.		
Module No. 4: PREPARING THE BUSINESS PLAN (BP)		12
Meaning – importance – preparation –BP format: Financial aspects of the BP, Marketing aspects of the BP, Human Resource aspects of the BP, Technical aspects of the BP, Social aspects of the BP. Common pitfalls to be avoided in preparation of a BP.		
Module No. 5: PROJECT ASSISTANCE		12
Financial assistance through SFC"s, SIDBI, Commercial Banks, IFCI - Non-financial assistance from DIC, SISI, AWAKE, KVIC - Financial incentives for SSI"s and Tax Concessions - Assistance for obtaining Raw Material, Machinery, Land and Building and Technical Assistance - Industrial Estates: Role and Types.		
Skill Development Activities: <ul style="list-style-type: none"> • Preparation of a Project report to start a SSI Unit. • Preparing a letter to the concerned authority-seeking license for the proposed SS Unit □ • Format of a business plan. • A Report on the survey of SSI units in the region where college is located. • Chart showing financial assistance available to SSI along with rates of interest. □ • Chart showing tax concessions to SSI both direct and indirect. • Success stories of Entrepreneurs in the region 		

BOOKS FOR REFERENCE

- 1) Vasanth Desai, Management of Small Scale Industry, HPH
 - 2) Mark. J. Dollinger, Entrepreneurship – Strategies and Resources, Pearson Edition.
 - 3) Udai Pareek and T.V. Rao, Developing Entrepreneurship
 - 4) S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems
 - 5) B. Janakiraman , Rizwana M: Entrepreneurship Development, Excel Books
 - 6) Srivastava, A Practical Guide to Industrial Entrepreneurs
 - 7) Anil Kumar: Small Business and Entrepreneurship I.K. International Publishers
 - 8) Government of India, Report of the committee on Development of small and medium entrepreneurs, 1975
 - 9) Bharusali, Entrepreneur Development
 - 10) Satish Taneja ; Entrepreneur Development
 - 11) Vidya Hattangadi ; Entrepreneurship
 - 12) Dr. Venkataramanappa ; Entrepreneurial Development, SHB Publications
 - 13) N.V.R Naidu : Entrepreneurship Development, I.K. International Publishers
- Rekha & Vibha – Entrepreneurship Development , VBH

Name of the Program: Bachelor of Commerce B.Com. LSCM) Course Code: B.Com. LSCM 5.3 NAME OF THE COURSE: MANAGEMENT PROCUREMENT CONTRACTS AND RELATIONSHIPS		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	60 Hrs.
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to: <ol style="list-style-type: none"> 1. Demonstrate knowledge to identify the key elements of contract establishment including sourcing, contract formation, commercial contracts and key contract terms. 2. Explain the important role contract management plays in relationship and performance management, including issue management and disputes, also contract administration. 3. Understand application of alternative strategies and contracting models, their influence on commercial partnering behaviour and impact on the delivery of outcomes 4. Understand the range of supplier relationships and when each is most appropriate. 5. Apply contemporary supplier management techniques and approaches to the selection of the most appropriate procurement strategy. 6. Build and maintain efficient and effective supplier relationships 		
Syllabus:		Hours
Module No. 1: DYNAMICS OF RELATIONSHIPS IN SUPPLY CHAINS		12
Types of relationships – Internal and External. Relationship spectrum, Relationship life cycle, Classification of competitive forces on relationships. Impact of Social, Technological, Economic, Environmental, Political, Legislative and Ethical (STEEPLE) factors on supply chains		
Module No. 2: LEGAL ASPECTS ON PERFORMANCE OF CONTRACTS AND CONTRACT MANAGEMENT		12
Interpretation of financial and technical data relating to the performance of contracts. Elements of a legally binding agreement. Implied and express terms that affect the performance of contracts. Vital and non-vital terms, breach of contracts, assessment of damages, limits of liability, procedure for termination.		
Module No. 3: CONTRACT MANAGEMENT		12
Responsibilities for contract management, Contract implementation plans and on-going demand management. Planning and governance for contract management. Resources required for contract management. Responsibilities of a contract manager		
Module No. 4: CONTRACTUAL RISK AND CONFLICT RESOLUTION		12
Types of Contractual Risks – Internal, Market, Economic, Legal, Ethical and external risks. Assessment of contractual risks. Approaches to conflict resolution – Negotiated settlement, Alternative dispute resolutions, other mechanisms		
Module No. 5: SUPPLIER RELATIONSHIP MANAGEMENT		12
Definitions and Comparison of Contract Management & Supplier Relationship Management. Techniques for Supplier Relationship Management, Approaches to supplier development, Techniques for relationship improvement		
Skill Development Activities: <ul style="list-style-type: none"> • Identify the activities that lead to breach of contracts • List out the various means and mechanisms for settling contractual disputes. • Chart the framework for ethical behaviour in procurement. • List out the SMI professional code of Ethics for purchasing 		

Books for Reference:

- 1) N. Viswanadham and Y. Narahari. Performance Modelling of Automated manufacturing Systems. Prentice Hall of India, 1998.
- 2) Sunil Chopra and Peter Meindl. Supply Chain Management: Strategy, Planning, and Operation, Prentice Hall of India, 2002.
- 3) Jeremy F. Shapiro. Modelling the Supply Chain. Duxbury Thomson Learning, 2001.
- 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) Donald Waters, Logistics- An Introduction to Supply Chain Management, Palgrave Macmillan, New York,
- 6) Dr. Martin Khan, Sales & Distribution Management, Excel Books
- 7) Dr. S. V. Bhave, Physical Distribution Management

Name of the Program: Bachelor of Commerce (LSCM)

Course Code: B.Com LSCM 5.4 A1

Name of the Course: Accounting Elective 1 - INDIAN ACCOUNTING STANDARDS – 1

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u>		
On successful completion of the course, the Students will be able to,		
a) Understand the need and benefits of accounting standards.		
b) Prepare the financial statements as Indian Accounting standards.		
c) Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements		
d) Understand the Accounting Standards for Items that do not Appear in Financial Statements		
<u>Syllabus</u>		
Module: 1 – INTRODUCTION TO ACCOUNTING STANDARDS		12 Hrs
Accounting Standards: Introduction, Meaning, Definition, Objectives; Process of Formulation of Accounting Standards in India; List of Indian Accounting Standards (Ind AS)		
International Financial Reporting Standards: Introduction & Features; Benefits of Convergence with IFRS; Applicability of Ind AS in India		
Module: 2 – PREPARATION OF FINANCIAL STATEMENTS (IND AS 1)		16 Hrs
Frame work for preparation of Financial Statements, Presentation of Financial Statement as per Ind AS 1: Statement of Profit and Loss, Balance Sheet, Statement of changes in Equity, Statement of Cash flow and Notes to accounts.		
Problems on preparation of Statement of Profit and Loss and Balance Sheet as per Schedule III of Companies Act, 2013		
Module: 3 – PROVISION UNDER ACCOUNTING STANDARD FOR ITEMS APPEAR IN FINANCIAL STATEMENTS		18 Hrs
Property, Plant and Equipment (Ind AS 16); Intangible assets (Ind AS 38); Impairment of assets (Ind AS 36); Inventories (Ind AS 2); Borrowing costs (Ind AS 23); Investment Property (Ind AS – 40);		
(Objectives, Scope, Definitions, Recognition Measurement and Disclosures of the above-mentioned Standards.)		
Problems on IND AS 16, IND AS 36 & IND AS 23		
Module: 4 – PROVISIONS UNDER ACCOUNTING STANDARDS FOR ITEMS THAT DO NOT APPEAR IN FINANCIAL STATEMENTS		14 Hrs
Segment Reporting (Ind AS 108); Related Party Disclosure (Ind AS 24); Events Occurring after Balance Sheet Date (Ind AS 10); Interim Financial Reporting (Ind AS -34)		
(Objectives, Scope, Definitions and Disclosures of the above-mentioned Standards)		
<u>SKILL DEVELOPMENT ACTIVITIES:</u>		
1. Explain the structure and functions of Indian Accounting Standards Board		
2. Set out the procedure for issue of an Accounting Standard by the Accounting Standards Board		
3. List out the financial statements in accordance with Ind AS 1 and show the formats of the same with imaginary figures		
4. Explain the main provisions of Ind AS 2, Ind AS 16 and Ind AS 18		
5. State and explain the provisions pertaining to Segment Reporting and Related Party Disclosure under Ind AS		

BOOKS FOR REFERENCE

1. Study material of the Institute of Chartered Accountants of India
2. Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH
3. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers
4. Dr. A.L. Saini IFRS for India, Snow white publications
5. CA Shibarama Tripathy Roadmap to IFRS and Indian Accounting Standards
6. Ghosh T P, IFRS for Finance Executives Taxman Allied Services Private Limited

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (LSCM)**Course Code: B.Com. LSCM 5.4 F1****Name of the Course: Finance Elective 1 – FINANCIAL INSTITUTIONS & MARKETS**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u>		
On successful completion of the course, the Students will be able to,		
a) Understand the structure of Indian Financial System and its constituents		
b) Outline the role of capital and money market in economic development		
c) Comprehend primary and secondary market and its relevance in capital formation		
d) Appraise the role played by banking and development financial institutions in economic development so far		
e) Understand the different types of NBFCs and their contribution		
<u>Syllabus</u>		
Module: 1 – FINANCIAL SYSTEM IN INDIA		14 Hrs
Financial System: Introduction, Meaning, Constituents & Structure; Functions of financial system; Financial System and Economic development; Challenges of Indian Financial System		
Recent Trends in Financial System: Digital transformation, UPI, Fintech, Digital Currency		
Module: 2 – CAPITAL MARKET & MONEY MARKET		16 Hrs
Capital Market: Introduction, Meaning & Functions; Players in the capital market (Brief Discussion); Instruments of Capital Market – E. Shares, P. Shares, Debentures, Bonds, Government Securities, Gold Bonds, Insurance (concepts only)		
Mutual Funds: Introduction, Meaning, Functions & Types, AMFI		
Money Market: Introduction, Meaning, & Functions; Instruments of Money Market – Treasury Bills, Certificate of Deposits, Commercial Papers, Call Money, Money at Short Notice		
Module: 3 – PRIMARY MARKET & SECONDARY MARKET		16 Hrs
Primary Market: Introduction, Meaning & Importance;		
New Issue: Public Issue - IPO, FPO, Offer for Sale, Rights Issue, Bonus Issue; Private placement; ESOPs		
Procedure of New Issue: Book-building Process, Price Band, Allotment, ASBA		
Secondary Market: Introduction, Meaning & Importance		
Stock Exchanges: Function, Popular Recognized Stock Exchanges in India: BSE, NSE – OTCEI (History, Composition & Indices); Listing of Securities: Procedure & Advantages;		
Trading & settlement procedure in the stock market		
SEBI: History, Objectives & Functions		
Module:4 – DEVELOPMENTAL FINANCIAL INSTITUTIONS, NBFCs & FOREX MARKET		14 Hrs
Development Financial Institutions: Introduction, Management & Functions - EXIM Bank, NABARD, SIDBI, SFCs.		
NBFCs: Introduction, Meaning, Functions - Insurance Companies, Investment Companies, Leasing & Hire Purchase, Housing Finance, Chit Funds, Venture Capital Funds, Factoring & Forfeiting, Credit Rating		
Forex market: Introduction, Meaning & Functions; Fluctuations in foreign exchange rates- Causes and Effects		
SKILL DEVELOPMENT ACTIVITIES:		
• List out any five recent financial sectors reforms and analyse them.		
• Collect Share Application Forms of any five different companies who have		

offered IPO in the last/present financial year.

- Collect data on last financial year price rigging and insider trading cases reported as per SEBI.
- Visit website of Development Financial Institutions (DFIs) and prepare report on the history/milestone and functions of the DFIs
- Identify the Different types of Venture capital firms operating in Karnataka and their investment.
- Any other activities, which are relevant to the course

BOOKS FOR REFERENCE

1. Livingston, Miles; Financial Intermediaries; Blackwell
2. Sudhindra Bhat, Financial Institutes and Markets, Excel Books
3. Niti Bhasin; Banking and Financial Markets In India 1947 To 2007; New Century
4. Indian Financial Systems, Khan M. Y, Tata McGraw Hill New Delhi.
5. E Gordon, k Natarajan (2010). Financial markets and services. Himalaya publishing house, New Delhi
6. Shashi k Gupta, Nisha Aggarwal & Neeti Gupta (2008), financial markets. Kalyani publishers, New Delhi
7. Vasanth Desai (2009). Financial markets and services. Himalaya publishing house.

Note: Latest edition of text books may be used

Name of the Program: Bachelor of Commerce (LSCM)

Course Code: B.Com LSCM 5.4 M1

Name of the Course: Marketing Elective 1 – RETAIL MANAGEMENT

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u>		
On successful completion of the course, the Students will be able to,		
a) Understand the contemporary of retail management, issues, strategies and trends in Retailing		
b) Utilize the theories and strategies of retail planning		
c) Perceive the role and responsibilities of store manager and examine the visual merchandising and its techniques in the present context		
d) Prioritize the factors to be considered while fixing the price in retailing		
e) Comprehend the emerging trends in Retail Industry.		
Syllabus		
Module: 1 – INTRODUCTION AND PERSPECTIVES ON RETAILING		12 Hrs
Introduction – Meaning – Characteristics - Emergence of organizations of retailing - Types of Retailers (Retail Formats) - Multichannel Retailing -Customer Buying Behaviour, Historical Perspective – Retail Theories -Wheel of retailing - The Retail Accordion - Trends in retailing – FDI in Retail -Problems of Indian Retailing - Current Scenario		
Module: 2 – RETAIL STRATEGIES AND RETAIL PLANNING		14 Hrs
Strategy - Financial Strategy - Site & Locations (Size and space allocation - location strategy - factors affecting the location of Retail - Retail location Research and Techniques, Objectives of Good store Design.) – Human Resource Management in retailing - Information Systems and supply chain management & Logistics in retail		
Module: 3 – STORE MANAGEMENT AND VISUAL MERCHANDISING		14 Hrs
Introduction - Store Management: Responsibilities of Store Manager - Store Security- Parking Space Problem at Retail Centers, Store Record and Accounting System - Coding System - Material Handling in Stores - Management of Modern retails -Store Layout, Design: Types of Layouts.		
Visual Merchandising: Introduction - Visual Merchandising Techniques - Controlling Costs and Reducing Inventories Loss – Exteriors & Interiors Customer Service - Planning Merchandise Assortments -Buying systems –Buying merchandise and Retail Communication Mix- Role of Visual Merchandiser		
Module: 4 – RETAIL PRICING		10 Hrs
Introduction – Meaning of Retail Pricing - Factors influencing retail pricing - Retail pricing strategies		
Module: 5 – EMERGING TRENDS IN RETAIL INDUSTRY		10 Hrs
Artificial intelligence in retailing – Shopping with Augmented Reality - Hyperlocal in retailing - Product customization - Visual search - Omnichannel experiences - Pop-up shops - Same-day delivery - Social shopping - Private label brands - Ethical and value-based brands - Online Shopping		
SKILL DEVELOPMENT ACTIVITIES:		
1) Visit any large-scale retail Centre, list out the problems of a retailer		
2) Discuss with retailer on the strategies considered while planning the retail business		
3) Contact any store manager, collect the role and responsibilities discharged by him in the retail shop		
4) Visit any Virtual merchandising, find out the techniques adopted by merchandiser		
5) Contact any retailer, collect the information on factors influencing on retail pricing		
6) Any other activities, which are relevant to the course		

BOOKS FOR REFERENCE

1. Sinha, Piyush Kumar & Uniyal (2010), Managing Retailing, Oxford University Press
2. Chetan Bajaj, Retail Management, Oxford University press
3. Levy & Weitz (2012), Retail Management, TMH, 8th Edition
4. David Gilbert, Retail Marketing Management, Pearson Education, 2nd Edition
5. A. J. Lamba, The Art of Retailing, McGraw Hill
6. Swapna Pradhan (2012), Retailing Management, TMH
7. Barry Berman, Joel R. Evans, Retail Management: A Strategic Approach, Pearson Publications.

Note: Latest edition of textbooks may be used

Name of the Program: Bachelor of Commerce (LSCM)

Course Code: B.Com LSCM 5.4 H1

Name of the Course: Human Resource Elective 1 – HUMAN RESOURCE DEVELOPMENT

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

Pedagogy:

Classroom lecture, 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 need of HRD.
- b) Comprehend the framework of HRD.
- c) Know the models for evaluating the HRD programs.
- d) Comprehend the need for employee counselling.
- e) Apprehend the HR performance.

Syllabus

Module: 1 – Introduction to HRD 12 Hrs

Human Resource Management: Introduction, Meaning, Definition & Human Resource Management Process

Human Resource Development – Evolution of HRD - the difference between education, training, learning and the concept of the transfer of learning, Contemporary realities and emerging trends in HRD.

HRD Functions, Roles and Competencies of HRD Professionals; Employee Behaviour - Implications on HRD – External and Internal factors – Learning and HRD – Learning Strategies and Styles

Module: 2 – FRAME WORK OF HUMAN RESOURCE DEVELOPMENT 14 Hrs

Frame work of Human Resource Development - HRD Processes - Assessing HRD Needs - HRD Model - Designing Effective HRD Program - HRD Interventions- Creating HRD Programs - Implementing HRD programs

Employee Orientation - Fundamental concepts of Socialization - Realistic Job Review - Training Methods - Self Paced/Computer Based/ Company Sponsored Training - On-the-Job and Off-the-Job - Brain Storming - Case Studies - Role Plays - Simulations – T-Groups - Transactional Analysis.

Module: 3 – EVALUATING HRD PROGRAMS 14 Hrs

Introduction-Evaluating HRD programs - Models and Frame Work of Evaluation - Assessing the Impact of HRD Programs - Human Resource Development Applications - - Career Management and Development – Stages and Process

Module: 4 – MANAGEMENT DEVELOPMENT 10 Hrs

Introduction - Management Development – Managerial Global Competencies – Designing Management Development Programs

Employee counselling and wellness services– Counselling Programs - Employee Assistance Programs – Mental Health - Stress Management Interventions

Module: 5 – HR PERFORMANCE 10 Hrs

Performance Management – Introduction and Stages – Performance Measurement tools: Balanced Score Card, Benchmarking; Coaching and Mentoring – HR Performance Management System - HR Research - Impact of Globalization on HRD- Diversity of Work Force – HRD programs for diverse employees - Expatriate & Repatriate support and development

SKILL DEVELOPMENT ACTIVITIES:

1. Discuss with HR manager on HRD and report on the same.
2. Visit any Organisation in your locality, collect information and report on employee welfare facilities provided by the company.
3. Meet HR trainer, discuss their role and responsibilities.

4. Visit any Organisation, discuss with employees about effectiveness of training
5. Any other activities, which are relevant to the course

BOOKS FOR REFERENCE

1. Werner & Desimone, Human Resource Development, Cengage Learning.
2. William E. Blank, Handbook for Developing Competency Based Training Programmes, Prentice -Hall, New Jerse
3. Uday Kumar Haldar, Human Resource Development, Oxford University Press.
4. Srinivas Kandula, Strategic Human Resource Development, PHI Learning.
5. Nadler, Leonard: Corporate Human Resource Development, Van Nostrand Reinhold, ASTD, New York.
6. Rao, T.V and Pareek, Udai: Designing and Managing Human Resource Systems, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2005.
7. Rao, T.V: Readings in HRD, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2004.
8. Viramani, B.R and Seth, Parmila: Evaluating Management Development, Vision Books, New Delhi.
9. Rao, T.V. (et.al): HRD in the New Economic Environment, Tata McGraw-Hill Publications Pvt Ltd., New Delhi, 2003.
10. Rao, T.V: HRD Audit, Sage Publications, New Delhi.
11. ILO, Teaching and Training Methods for Management Development Hand Book, McGraw-Hill, New York.
12. Rao, T.V: Human Resource Development, Sage Publications, New Delhi
13. Kapur, Sashi: Human Resource Development and Training in Practice, Beacon Books, New Delhi

Note: Latest edition of textbooks may be used

Name of the Program: Bachelor of Commerce (LSCM)

Course Code: B.Com. LSCM 5.4 B1

Name of the Course: Business Analytics Elective 1 – BASICS OF BUSINESS ANALYTICS

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u>		
On successful completion of the course, the Students will be able to, f)		
Syllabus		
Module: 1 – INTRODUCTION TO BUSINESS ANALYTICS 14 Hrs		
Business Analytics: Concept, Evolution of business analytics, Terminologies used in analytics; Meaning, Importance, Scope and Uses of Business analytics; Types of Analytics: Descriptive, Diagnostics, Predictive, Prescriptive; Application of Business analytics; Architecture of business analytics; Business Strategy and analytics alignment; Role of a business analyst: Classical requirements and tasks performed by business analysts Project Management: Project phases, types: Waterfall, Agile, Iterative, Incremental		
Module: 2 – INTRODUCTION TO DATA 16 Hrs		
Introduction to Data Science: Meaning of Data and Data science, Sources of data; Data collection methods and tools; Use of data in Decision making, Importance of data quality, Types of Digital data: Structured, Semi Structured and Unstructured data; Data Warehouse, Data mining, Data integration: meaning, need and advantages; Data profiling, Big data (meaning only), Data quality assurance and ethics.		
Module: 3 – INTRODUCTION TO DBMS 16 Hrs		
Database: Meaning of Database and DBMS, Characteristics of DBMS, Architecture & Security, Types of Data Models, Concepts and constraints of RDBMS, Introduction to Structured Query Language; SQL Commands: DDL, DML, DCL, DQL, SQL constraints Different RDBMS available - MySql, MariaDB, PostgreSQL and others OLTP and OLAP: Meaning, Difference between OLTP and OLAP, RDBMS: Installer, Download sample Database, Loading Sample Database in RDBS (preferably open source RDBMS)		
Module: 4 – INTRODUCTION TO SPREADSHEETS (LIBREOFFICE CALC, MS EXCEL OR OTHERS) 14 Hrs		
Introduction to spreadsheets: Office Suite overview; Basic text and cell formatting; Basic arithmetic calculation (sum, subtraction, product, exponent, round-off) ; Paste special; Freeze pane; Auto completion of series; Sort and filter; Charts Functions: Perform calculations by using the SUM, MIN and MAX, COUNT, AVERAGE, logical operations by using the IF function, SUMIF, AVERAGEIF, COUNTIF Data validation - Text Functions: LEN, TRIM, PROPER, UPPER, LOWER, CONCATENATE.		
SKILL DEVELOPMENT ACTIVITIES:		
<ul style="list-style-type: none">• Design a Database and create required tables. For e.g. Bank, College Database• Enter class data into rows and columns• Create Draft Marks Card in Spreadsheet• Create Draft profit and Loss and Balance Sheet in Spreadsheet• Create GST Invoice in Spreadsheet with Tax Rate• Any other activities, which are relevant to the course		
BOOKS FOR REFERENCE		
<ol style="list-style-type: none">1. Big Data Black Book, DT Editorial Services, Dreamtech Press, 2015.2. Big Data at Work, Thomas H. Davenport, Harvard Business Review Press, Boston, Massachusetts, 2014.3. Analytics in a Big Data World, John Wiley & Sons, Inc., Hoboken,		

NewJersey,2014.

4. Big Data and Internet of Things: A Roadmap for smart Environments, Nik Bessis

Ciprian Dobre Editors, Springer International Publishing Switzerland 2014

Note: Latest edition of textbooks may be used

Name of the Program: Bachelor of Commerce (LSCM)

Course Code: B.Com. LSCM 5.6

Name of the Course: Vocational Course – GST – LAW & PRACTICE

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u>		
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) Analyse the GST Procedures in the Business.		
d) Know the GST Assessment and its computation		
<u>Syllabus</u>		
Module: 1 – INTRODUCTION TO GST (THEORETICAL BASED)		10 Hrs
The concept of tax and the objective for its levy, the concept of Direct and Indirect tax and the differences between the two types of taxes, the basic features of Indirect taxes and the principal Indirect taxes in India, Source Based Vs destination based taxation structure and its features. The need for GST in India, The historical background of GST in India, The framework of GST (Dual Model) and various benefits to be accrued from implementation of GST. The significant amendments made in Constitution (101st Amendment) Act, 2016. GST Council: Constitution, Power and Functions.		
Module: 2 – IMPORTANT DEFINITIONS IN GST AND SUPPLY UNDER GST		14 Hrs
Definitions of: Goods, Services, Person, Consideration, Aggregate Turnover, Fixed Establishment, Casual taxable person, Taxable Supplies, Exempt Supply, Non- taxable supply, Supply with consideration in course/ furtherance of business, Supply without consideration; Schedule I, II, and III to the GST Act. Continuous supply, Composite supply, Mixed Supply, Taxability of Interstate supply and Intra state supply. (Problems) Exempt Supply – Education sector, Government Organisation, Agriculture Sector, Interest Income, Rental Income, Transportation, Health Sector		
Module: 3 – PROCEDURE AND LEVY UNDER GST		14 Hrs
Registration under GST based on Turnover Limits; Casual registration; Levy and collection of CGST/SGST/IGST; GST Under Composition levy- Goods and Services; Reverse Charge Mechanism (RCM)- GTA, Legal Service, Director Remuneration; Tax Invoice and essential elements in Invoice; GST on items containing Alcohol; Petroleum Products; GST on Tobacco Products		
Module: 4 – TIME AND VALUE OF SUPPLY		10 Hrs
Time of Supply for Goods/Services (Point of Tax) for both forward and reverse charge when consideration is received in money and when consideration other than money, residuary cases. Value of Supply to unrelated persons when price is the sole consideration of the supply; Computation of Value of supply (Inclusions and exclusion), concept of Discount and its treatment.		
Module: 5 – INPUT TAX CREDIT AND PAYMENT OF TAXES		12 Hrs
Definition of: Input (Goods), Input Services, Capital goods, Input on Capital Goods, Concept of elimination of Tax Cascading Effect through Value added tax system. Concept of Input tax credit. Eligibility and conditions for taking ITC, Cross Utilization of ITC between Goods and Services, blocked credits Sec17(5). Concept of Electronic Credit Ledger, Electronic Cash Ledger. GST Returns: Returns for Outward supply (GSTR-1), Returns for Inward Supply (GSTR-2A and 2B), Final Monthly Returns (GSTR-3B). Due dates, Late fees and interest.		

Setting off OF ITC and Payment of Tax- Computation of GST- Full-fledged Problems

SKILL DEVELOPMENT ACTIVITIES:

1. Prepare a tax invoice under the GST Act
2. Write the procedure for registration under GST
3. Prepare a chart showing rates of GST
4. Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST
5. List out the exempted Goods and Services under GST
6. Analyse the custom duties rates of last five years
7. Any other activities, which are relevant to the course

BOOKS FOR REFERENCE

1. V.S.Datey, Goods and Services Taxes, Taxman
2. Sathpal Puliana, M. A. Maniyar, Glimpse of Goods and Service Tax, Karnataka Law Journal Publications, Bangalore
3. Pullani and Maniyar, Goods and Service Tax, 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. Ghousia Khatoon, C.M. Naveen Kumar and S.N. Venkatesh, Goods and Services Tax, Himalaya Publishing House, Bangalore.
7. R.G. Saha, S.K. Podder and Shruthi Prabhakar, Fundamentals of GST and
8. Customs Act, Himalaya Publishing House
9. G. B. Baligar, Goods and Services Tax, Ashok Prakashan, Hubli.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (LSCM)**Course Code: B.Com. LSCM 5.7****Name of the Course: SEC – SB – EMPLOYABILITY SKILLS**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
2 Credits	(1 + 0 + 2) Hrs (L + T + P)	40 Hrs
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u>		
On successful completion of the course, the Students will be able to,		
<ul style="list-style-type: none"> a) Have the information on various vacancies notified by Central and State Government authorities as well as Private organizations. b) Solve the problems on quantitative aptitude, logical reasoning and analytical ability. c) Demonstrate the basic computer skills like MS word, MS excel, MS PPTs. Email etiquettes Etc., d) Exhibit the communication and leadership skills. e) Conduct self SWOC analysis and set his career goals. 		
<u>Syllabus</u>		
Module: 1 – COMPETITIVE EXAMINATIONS		6 Hrs
Central Government Examinations: UPSC, SSC, IBPS, LIC, RRB, RBI, NABARD and Department of Posts.		
Karnataka State Government Examinations: KPSC, KEA, KSPEB.		
Eligibility criteria for various examinations. Common Examination pattern.		
Private Organizations: Access vacancies from Naukari.com; Indeed.com; shine.com; linkedin.com etc.,		
Practical: Explore various vacancies notified by the above-stated authorities.		
Module: 2 – QUANTITATIVE APTITUDE, LOGICAL REASONING & ANALYTICAL ABILITY		12 Hrs
Quantitative aptitude: Percentage, Profit or loss calculation, Time and work, Speed and Distance, Ratio and proportion. (Simple problems)		
Logical Reasoning: Coding and Decoding, Blood Relations, Directions, and Venn Diagram.		
Analytical Ability: Statement and assumptions and Data interpretation.		
Practical: Conduct Mock competitive examination for quantitative aptitude, logical reasoning and analytical ability.		
Module: 3 – DIGITAL LITERACY		08 Hrs
Basic computer skills: MS Word and MS Excel (only layout, basic operations and shortcut keys). MS PowerPoint, Internet and web browsing skills, Email etiquette.		
Practical: Draft an Email to the HR of a company as an aspirant for the job by attaching your resume.		
Module: 4 – SOFT SKILLS		8 Hrs
Communication Skills: Verbal and Non-verbal communication, Effective listening skills, Excellent writing skills, and Presentation skills.		
Interpersonal Skills: Understanding the importance of teamwork, Conflict resolution, and Building positive relationships with team members.		
Leadership skills: importance and Effective leadership.		
Practical: As a team leader write a draft appreciation letter to the team members for the completion of the project successfully.		
Module: 5 – CAREER DEVELOPMENT AND WORKPLACE ETIQUETTE		6 Hrs
Career Development: SWOC analysis for self-assessment, Setting career goals and creating a career plan, Job search strategies, Interview skills, and effective resume writing.		
Workplace Etiquette: Time Management- importance and strategies for effective time management, Dress code, personal grooming, Office and workplace manners, Meeting etiquette. Work ethics and integrity.		

Practical:

1. Prepare a resume with at least 2 references.
2. Conduct a mock interview based on the resume prepared by the students.

SKILL DEVELOPMENT ACTIVITIES:

1. Prepare a tax invoice under the GST Act
2. Write the procedure for registration under GST
3. Prepare a chart showing rates of GST
4. Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST
5. List out the exempted Goods and Services under GST
6. Analyse the custom duties rates of last five years
7. Any other activities, which are relevant to the course

BOOKS FOR REFERENCE

1. V.S.Datey, Goods and Services Taxes, Taxman
2. Sathpal Puliana, M. A. Maniyar, Glimpse of Goods and Service Tax, Karnataka Law Journal Publications, Bangalore
3. Pullani and Maniyar, Goods and Service Tax, 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. Ghousia Khatoun, C.M. Naveen Kumar and S.N. Venkatesh, Goods and Services Tax, Himalaya Publishing House, Bangalore.
7. R.G. Saha, S.K. Podder and Shruthi Prabhakar, Fundamentals of GST and
8. Customs Act, Himalaya Publishing House
9. G. B. Baligar, Goods and Services Tax, Ashok Prakashan, Hubli.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (LSCM)**Course Code: B.Com. LSCM 6.1****Name of the Course: MANAGEMENT ACCOUNTING**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u>		
On successful completion of the course, the Students will be able to,		
<ul style="list-style-type: none"> a) Demonstrate the significance of management accounting in decision making. b) Analyse and interpret the corporate financial statements by using various techniques. c) Compare the financial performance of corporates through ratio analysis. d) Understand the latest provisions in preparing cash flow statement. e) Analyse the Financial Statement through Fund Flow Analysis f) Comprehend the significance of management reporting and examine the corporate reports for Management Review and Governance. 		
<u>Syllabus</u>		
Module: 1 – INTRODUCTION TO MANAGEMENT ACCOUNTING AND FINANCIAL STATEMENT ANALYSIS 16 Hrs		
Management Accounting – Concept–Meaning and Definition-Significance-Scope - Objectives and Functions - Difference between Financial Accounting, Cost Accounting and Management Accounting - Advantages and Limitations of Management Accounting - Management Accountant: Role and Functions of Management Accountant.		
Financial Statements Analysis & Interpretations-Meaning and definition of Financial Analysis, Types of analysis, Techniques of Financial Analysis- Comparative Statements, Common Size Statements and Trend Analysis– (Problems with comments on Solvency, Liquidity, Profitability and Productivity in case of B/S and on CGS, G/P, Operating Profit and N/P in case of Income Statement)		
Module: 2 – RATIO ANALYSIS 16 Hrs		
Ratio Analysis: Introduction, Meaning and Definition, Uses, Limitations-Classification of Ratios		
Financial Ratios:		
Liquidity ratios: Current ratio, Liquid ratio and Absolute liquid ratio;		
Solvency ratios: Debt equity ratio, Proprietary ratio and Capital gearing ratio,		
Turnover Ratios: Inventory turnover ratio - Debtors turnover ratio Debt collection period - Creditors turnover ratio -Debt payment period, Assets turnover ratio,		
Profitability Ratios: Gross profit ratio - Net profit ratio – Operating ratio, and Operating profit ratio. Earnings per share and Price Earnings Ratio, Return on capital employed;		
Problems on Ratio Analysis - Preparation of financial statements with the help of Accounting Ratios.		
Module: 3 – FUND FLOW ANALYSIS 12 Hrs		
Concept and Meaning of Fund, Fund Flow Statement-Meaning, Definition, Uses and Limitations. Preparation of Fund Flow Statement-Statement of Changes in Working Capital-Statement of Fund from Operation-Statement of Sources and Application of Funds		
Module: 4 – CASH FLOW ANALYSIS 12 Hrs		
Introduction- Meaning and Definition, Merits and De-merits. Cash and Cash Equivalent; Differences between Fund flow and cash flow statements; Provision of Ind AS 7- Classification of Cash Flows-Procedure of Cash Flow Statement		
Preparation of Cash Flow Statement as per Ind AS 7		
Module: 5 – MANAGEMENT REPORTING 4 Hrs		

Meaning, Requisites of a Good Report, Principles of good report. Reports on Management Review and Governance: Introduction- Annual Report on CSR — Corporate Governance Report.

SKILL DEVELOPMENT ACTIVITIES:

1. Meet Management accountant and discuss his role in decision making in an Enterprise.
2. Collect financial statements of any one corporate entity for two year and prepare a comparative statement and analyse the financial position.
3. Collect financial statements of any one corporate entity, analyse the same by using ratio analysis.
4. Prepare a cash flow statement
5. Prepare a Fund Flow Statement
6. Collect reports of any two corporates, analyse the management review and governance of the same.
7. Any other activities, which are relevant to the course

BOOKS FOR REFERENCE

1. Study Materials of ICAI on Management Accounting (Updated)
2. Study Materials of ICMAI on Management Accounting
3. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg
4. Introduction to Management Accounting, Pearson Education.
5. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
6. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi
7. Maheshwari, S.N. and S.N. Mittal, Management Accounting. Shree Mahavir Book Depot, New Delhi.

Note: Latest edition of textbooks may be used

Name of the Program: Bachelor of Commerce B.Com. LSCM)		
Course Code: B.Com. LSCM 6.2		
NAME OF THE COURSE: PROJECT MANAGEMENT AND SUPPLY CHAIN PROCESS		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	60 Hrs.
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to: <ol style="list-style-type: none"> 1. Elucidate the concept of project and management in the context of supply chain diligence. 2. Understand the use of programme and project approaches to delivering change within supply chain organisation 3. Describe key project methodologies and the project life cycle. 4. Evaluate the impact on supply chain relationship of adopting programme and project management approaches to delivering change 5. Evaluate the application of programme and project methodology to planning, resource management, governance, and management structures within supply chain organisations 		
Syllabus:		Hours
Module No. 1: Project Management		12
What is Project Management, Steps in Project Management, Deming cycle for Project Management. Project Manager – Roles & Responsibilities, Project management Tools and techniques.		
Module No. 2: Project Planning		12
Project Planning –Scope, Objective, Project Feasibility Study –Technical feasibility –Scope, Project Budgeting and Costing, Social Cost Benefit Analysis –steps.		
Module No. 3: Project Risk Management		12
Types of Project Risk in Supply Chain, Risk components, Measures of Risk Sensitivity Analysis		
Module No. 4: Project Data Management		12
Basic Steps in Data collection for Project Management, System & Procedure. Planning the Project of Supply Chain management – Communication, Man Management, Material Management and Cost management		
Module No. 5: Project Control		12
Project Control –Program/Scope, Performance, Schedule, and Cost Control-Methods of Cost Control, PERT AND CPM, HR Role in Project Management and Organization Structure.		
Skill Development Activities: <ul style="list-style-type: none"> • Construct WBS for Building Construction • List down the different examples of the Project • Differentiate Project /Program/Portfolio • Company wants to select the new project, as a project manager what types of tools you will used to evaluate and select the project 		

Books for Reference:

1. V. C. Sontakki , Project Management --- (Himalaya Publishing Home)
2. Larson and Desai, Project Management- The managerial process, Tata McGraw Hill Education

Name of the Program: Bachelor of Commerce (LSCM)**Course Code: B.Com. LSCM 6.3****Name of the Course:****SOURCING FOR LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to:		
<ol style="list-style-type: none"> 1. Identify the appropriate selection criteria for sourcing plan 2. Appraise the main sources of information on potential supplier's financial performance 3. Point out the application of commercial negotiations in the network of procurement and supply 4. Analyze the legislative, regulatory and Organizational requirements in non-profit, private and public sectors 		
Syllabus		
Module: 1 – SOURCE		12 Hrs
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.		
Module: 2 – EXTERNAL SOURCING		12 Hrs
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, Resources.		
Module: 3 – ASSESSMENT OF FINANCIAL STABILITY		12 Hrs
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.		
Module: 4 – ASSESSMENT OF MARKET DATA		12 Hrs
Analysing 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.		
Module: 5 – LEGISLATIVE, REGULATORY & ORGANIZATIONAL REQUIREMENTS		12 Hrs
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. Regulatory bodies		
SKILL DEVELOPMENT ACTIVITIES:		
<ol style="list-style-type: none"> 1. Highlight the stages when Early Supplier Involvement is encouraged by companies to maximize the benefits 2. List out the Regulatory bodies connected to sourcing. 3. Identify the benefits of co-location of suppliers to the company. 4. List out the Credit rating agencies for supplier assessment 		
BOOKS FOR REFERENCE		
<ol style="list-style-type: none"> 1. Donald Waters, Logistics - An Introduction to Supply Chain Management, Palgrave Macmillan, New York, 2. John Gattorna , Handbook of Logistics and Distribution Management. 3. P. Fawcett, R. McLeish and I Ogden, Logistics Management. 4. D.M. Lambert & J R Stock, Richard D Irwin Inc., Strategic Logistics Management. 		

5. Martin Christopher, Logistics and Supply Chain Management, Pitman Publishing, 2 nd Edition
6. 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.

Name of the Program: Bachelor of Commerce (LSCM)

Course Code: B.Com LSCM 6.4 A2

Name of the Course: Accounting Elective 2 - INDIAN ACCOUNTING STANDARDS – II

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

Pedagogy:

Classroom lecture, 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 preparation of consolidated financial statements as per IndAS
- b) Learn the disclosures in the financial statements
- c) Understand the latest provisions of measurement-based accounting policies.
- d) Comprehend the Accounting and Reporting of Financial Instruments
- e) Analyse the Revenue based accounting standard.

Syllabus

Module: 1 – CONSOLIDATED FINANCIAL STATEMENT (IND AS 110) 12

Hrs

Holding Company: Meaning and Definition; Subsidiary Company: Meaning and Definition; Steps in Preparation of Consolidated Financial Statements; Capital Profit, Revenue profit, Non-controlling Interest and Goodwill or Capital Reserve, Unreleased profit, Mutual indebtedness.

(Problems on Preparation of Consolidated Balance Sheet, Non-controlling Interest & Goodwill)

Module: 2 – DISCLOSURES IN THE FINANCIAL STATEMENTS 12

Hrs

Employee benefits (Ind As 19); Earnings per Share (Ind AS 33); Lease (Ind AS 116), Share-based Payment (Ind AS 102)

Module: 3 – MEASUREMENT BASED ON ACCOUNTING POLICIES 12 Hrs

Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS 8); First time adoption of Ind As (Ind As 101); Accounting for Government Grants and Disclosure of Government Assistance (Ind AS 20); Share Based Payment (Ind AS 102)

Module: 4 – ACCOUNTING AND REPORTING OF FINANCIAL INSTRUMENTS 12

Hrs

Presentation of Financial Instruments (Ind AS 32): Meaning, Financial Assets, Financial Liabilities; Presentation Recognition and Measurement of financial Instruments (Ind AS 39): Initial and Subsequent Recognition and measurement of Financial Assets and Financial Liabilities, Derecognition of Financial Assets and Financial Liabilities; Disclosures of Financial Instruments (Ind AS 107)

(Problems on IND AS 39)

Module: 5 – REVENUE BASED ACCOUNTING STANDARD 12 Hrs

Revenue from Contracts with Customers (Ind AS 115); Fair Value Measurement(Ind AS 113); Contract, Practical Provisions and problems on the above standards

SKILL DEVELOPMENT ACTIVITIES:

1. Prepare consolidated Balance sheet with imaginary figures.
2. Make a list of Indian Accounting Standards
3. Make disclosures of any five Indian Accounting Standards.
4. Study the compliance with the requirements of Indian Accounting standards as

disclosed in the Notes to Accounts in Annual Reports

BOOKS FOR REFERENCE

1. Study material of the Institute of Chartered Accountants of India
2. Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards,HPH
3. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, CommercialLaw Publishers
4. Dr.A.L.Saini IFRS for India, , Snow white publications.
5. CA Shibarama Tripathy Roadmap to IFRS and Indian Accounting Standards
6. Ghosh T P, IFRS for Finance Executives Taxman Allied Services Private Limited.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (LSCM)**Course Code: B.Com LSCM 6.4 F2****Name of the Course: Finance Elective 2 – INVESTMENT MANAGEMENT**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u>		
On successful completion of the course, the Students will be able to,		
a) Understand the concept of investments, its features and various instruments.		
b) Comprehend the functioning of secondary market in India.		
c) Underline the concept of risk and return and their relevance in purchasing and selling of securities.		
d) Illustrate the valuation of securities and finding out the values for purchase and sale of securities.		
e) Demonstrate the fundamental analysis to analyse the company for purchase and sale of		
f) securities and technical analysis for trading in the share market		
Syllabus		
Module: 1 – CONCEPT OF INVESTMENT		12
Hrs		
Investment: Introduction, Meaning, Attributes, Objectives & Constraints; An overview of various investment avenues; Investment & Speculation, Features of a good investment, Investment Process.		
Module: 2 – FUNDAMENTAL ANALYSIS		14
Hrs		
Fundamental analysis: Economic Analysis, Industry Analysis & Company Analysis Valuation of securities: Valuation of Bonds and debentures and preference shares, equity shares- no growth rate, normal growth rate and super normal growth rate.		
Module: 3 – RISK & RETURN		12 Hrs
Risk and Return Concepts: Concept of Risk, Types of Risk- Systematic risk, Unsystematic risk, Portfolio Risk and Return: Expected returns of a portfolio, Calculation of Portfolio Risk and Return		
Module: 4 – TECHNICAL ANALYSIS		12 Hrs
Technical Analysis – Concept, Theories- Dow Theory, Eliot wave theory; Support & Resistance Levels; Charts: Types, Trend and Trend Reversal Patterns. Indicators & Oscillators – Moving averages – SMA & EMA, RSI, Bollinger Bands Market Efficiency and Behavioural Finance: Random walk and Efficient Market Hypothesis, Forms of Market Efficiency		
Module: 5 – PORTFOLIO MANAGEMENT		10 Hrs
Portfolio Management: Meaning, Need, Objectives, Process of Portfolio management, Selection of securities and Portfolio analysis; Construction of Optimal Portfolio; Portfolio Performance evaluation (Theory only)		
SKILL DEVELOPMENT ACTIVITIES:		
1. Collect and compare the data on financial instruments selected for investment from any five investors.		
2. Open Demat account, learn how to trade in stock market and submit the report on prospectus and challenges of stock trading.		
3. Discuss with investors on systematic and unsystematic risk analysis, submit report on the same.		
4. Calculate the intrinsic value of any five bonds listed on BSE / NSE, making necessary assumptions.		
BOOKS FOR REFERENCE		

1. Bodie ZVI, Kane Alex, Marcus J Alan and Mohanty Pitabas., Investments, Tata McGrawHill Publishing Company Limited, New Delhi.
2. Sharpe F. William, Alexander J Gordon and Bailey V Jeffery, Investments, Prentice Hall of India Private Limited, New Delhi.
3. Fischer E Donald and Jordan J Ronald., Security Analysis and Portfolio Management, Prentice Hall of India Private Limited, New Delhi.
4. Kevin S., Portfolio Management, PHI, New Delhi.
5. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Private Limited, New Delhi
6. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw Hill Publishing Company Limited, New Delhi

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (LSCM)**Course Code: B.Com LSCM 6.4 M2****Name of the Course: Marketing Elective 2 – CUSTOMER RELATIONSHIP
MANAGEMENT**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u>		
On successful completion of the course, the Students will be able to,		
<ul style="list-style-type: none"> a) To be aware of the nuances of customer relationship. b) To analyze the CRM link with the other aspects of marketing. c) To impart the basic knowledge of the Role of CRM in increasing the sales of the company. d) To make the students aware of the different CRM models in service industry. e) To make the students aware and analyze the different issues in CRM 		
Syllabus		
Module: 1 – EVOLUTION OF CUSTOMER RELATIONSHIP		12
Hrs		
CRM: Introduction, Definition, Emergence of CRM Practice, Factors responsible for CRM growth, CRM Process, framework of CRM, Benefits of CRM, Types of CRM, Scope of CRM, Customer Profitability, Features & Trends in CRM, CRM and Cost-Benefit Analysis, CRM and Relationship Marketing.		
Module: 2 – CRM CONCEPTS		12
Hrs		
Introduction - Customer Value, Customer Expectation, Customer Satisfaction, Customer Centricity, Customer Acquisition, Customer Retention, Customer Loyalty, Customer Lifetime Value. Customer Experience Management, Customer Profitability, Customer Satisfaction Measurements, Web based Customer Support.		
Three levels of Service/Sales profiling, Service Level agreements (SLA's), Creating and Managing effective SLA's		
Module: 3 – PLANNING FOR CRM		12 Hrs
Introduction -Steps in Planning-Building Customer Centricity, Setting CRM Objectives, Defining Data Requirements, Planning Desired Outputs, Relevant issues while planning the Outputs, Elements of CRM plan, CRM Strategy: The Strategy Development Process, Customer Strategy Grid.		
Module: 4 – CRM AND MARKETING STRATEGY		12 Hrs
Introduction - CRM Marketing Initiatives, Automation, Campaign Management, Call Centres. Practice of CRM: CRM in Consumer Markets, CRM in Services Sector, CRM in Mass Markets, CRM in Manufacturing Sector		
Module: 5 – CRM PLANNING AND IMPLEMENTATION		12 Hrs
Introduction - Issues and Challenges in implementing CRM, Information Technology tools in CRM; CRM Implementation Roadmap; Road Map (RM) Performance: Measuring CRM performance, CRM Metrics.		
SKILL DEVELOPMENT ACTIVITIES:		
<ul style="list-style-type: none"> 1. Visit any bank, identify and note customer relationship management by banker. 2. Conduct online survey on customer satisfaction of insurance products of any company. 3. Visit any telecommunication retail service outlet, discuss CRM related aspects with CRM manager. 4. Discuss from any five call centre employees on how their work helps to maintain 		
BOOKS FOR REFERENCE		

1. Francis Buttle, Stan Maklan, Customer Relationship Management: Concepts and Technologies, 3rd edition, Routledge Publishers, 2015
2. Kumar, V., Reinartz, Werner Customer Relationship Management Concept, Strategy and Tools, 1st edition, Springer Texts, 2014.
3. Jagdish N.Sheth, Atul Parvatiyar & G.Shainesh, “Customer Relationship Management”, Emerging Concepts, Tools and Application”, 2010, TMH
4. Dilip Soman & Sara N-Marandi,” Managing Customer Value” 1st edition, 2014, Cambridge.
5. Alok Kumar Rai, “Customer Relationship Management: Concepts and Cases”, 2008, PHI.
6. Ken Burnett, the Handbook of Key “Customer Relationship Management”, 2010, Pearson Education.
7. Mukesh Chaturvedi, Abinav Chaturvedi, “Customer Relationship Management- An Indian Perspective”, 2010 Excel Books, 2nd edition

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (LSCM)

Course Code: B.Com LSCM 6.4 H2

**Name of the Course: Human Resource Elective 2 – CULTURAL DIVERSITY AT
WORKPLACE**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u>		
On successful completion of the course, the Students will be able to,		
f) Understand, interpret, question, reflect upon, and engage with the notion of “diversity”		
g) Recall the cultural diversity at work place in an organization		
h) Support the business case for workforce diversity and inclusion		
i) Identify diversity and work respecting cross cultural environment		
j) Assess contemporary organizational strategies for managing workforce diversity and inclusion		
Syllabus		
Module: 1 – INTRODUCTION TO DIVERSITY		12 Hrs
Introduction to cultural and workforce diversity in organizations, Evolution of Diversity Management, Overview of Diversity, Advantages of Diversity, Identifying characteristics of diversity, Scope - Challenges and issues in diversity management, Understanding the nature of Diversity – Cultural Diversity – Global Organizations- Global Diversity, Myths about Cultural diversity.		
Module: 2 – EXPLORING DIFFERENCES		12 Hrs
Introduction -Exploring our and others' differences, including sources of our identity. Difference and power: Concepts of prejudice, discrimination, dehumanization and Oppression, Strategies for managing diversity, Diversity Management System, Technology and managing diversity		
Module: 3 – VISIONS OF DIVERSITY AND CROSS - CULTURAL MANAGEMENT		12 Hrs
Models and visions of diversity in society and organizations: Justice, fairness, and group and individual differences. Cross-Cultural Management: Meaning and Concepts, Elements, Cultural Values and International Management, Cross – cultural negotiations Frameworks in Cross-Cultural Management: Kluckhohn and Strodtbeck framework, Hofstede’s Cultural Dimensions, Trompenaars and Hampden-Turner's Model, Schwartz Value Survey, GLOBE study		
Module: 4 – SKILLS AND COMPETENCIES		12 Hrs
Skills and competencies for multicultural teams and workplaces/ Organizational assessment and change for diversity and inclusion, Culture and Diversity Intelligence, Communication roadblocks, Leading Global Virtual Teams Organisational Equity and Team Inclusion, MBI Model.		
Module: 5 – RECENT TRENDS IN DIVERSITY MANAGEMENT		12 Hrs
Emerging workforce trends–True Inclusion and Tokenism, Multigenerational Workforce, Dual-career couples–Cultural issues in international working on work-life balance–Managing multi-cultural teams: Issues and challenges, Unconscious Bias, Data and Diversity, Diversity Leadership, DEI Measures and their impact. Global demographic trends: Mental Health and workforce diversity, Hybrid working and diversity & inclusion dilemmas, psychological safety.		
SKILL DEVELOPMENT ACTIVITIES:		
1. Visit any MNCs, identify and report on the cultural diversity in an organization.		
2. Interact and List out the ways in which dehumanization done in		

public/private sector organization.

3. Visit any telecommunication retail service outlet, discuss CRM related aspects with CRM manager.

4. Discuss from any five call centre employees on how their work helps to maintain

BOOKS FOR REFERENCE

10. Bell, M.P. (2012). Diversity in organizations (2nd Ed.). Mason, OH: Cengage

11. Harvey, C.P. & Allard, M.J. (2015). Understanding and managing diversity: Readings, cases, and exercises (6th Ed.). Upper Saddle River, NJ: Pearson

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (LSCM)

Course Code: B.Com LSCM 6.4 B2

Name of the Course: Business Analytics Elective 2 – ADVANCED BUSINESS ANALYTICS

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy:		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
Syllabus		
Module: 1 – VARIABLES FOR DATA ANALYTICS		12 Hrs
Introduction to Variables, definition, Types of Variables: numerical, categorical, nominal, ordinal, interval, ratio, continuous, discrete and others; Determining the nature of variables in data analysis - Differentiation between numerical and categorical variable, Distinction between nominal and ordinal variables - Differentiation between interval and ratio - Distinguish between continuous and discrete		
Module: 2 – INFERENTIAL STATISTICS		16 Hrs
Population and Sample; Meaning and Definition, Types of sampling, Sample frame, sample size, sampling design; Normal Distribution; Hypothesis: Concept and Meaning, Null and Alternate Hypothesis, Level of Significance; Parametric and Non Parametric tests: T-Test, Z-Test, Chi-Square Test, Correlation, Regression, ANOVA, MANOVA, Man-Whitney, Kruskal-Wallis test, Factor Analysis, Path Analysis (concepts and applications only)		
Module: 3 – INTRODUCTION TO R PROGRAMMING		18 Hrs
Basics of R, Installation of R and R studio/other IDEs, Vectors, Matrices (meaning) Data types, Importing files, Writing files, Merging Files, Data Manipulation, Creation and Deletion of New Variables, Sorting of Data, Functions, Graphical Presentation and Descriptive Statistics.		
Module: 4 – DATA VISUALISATION AND BUSINESS DECISION MAKING		14 Hrs
Introduction to Dimensions and measures, Types of Charts, (Pie Chart, Column Chart, Line Chart, Bar Chart, Area Chart, Scatter Chart, Bubble Chart, Stock Chart); Basic understanding in dashboard and storyboard. Data visualisation and functions in spreadsheet: charts, Vlookup and Hlookup and pivot tables; Data visualisation using Ggplot2 in R Decision support systems, interpretation of analytical results, developing data driven strategies		
SKILL DEVELOPMENT ACTIVITIES:		
<ul style="list-style-type: none">• Calculate descriptive statistics for analysis and interpretation.• Illustrate each type of data• Calculate descriptive statistics for analysis and interpretation by using R programming• Prepare appropriate charts for table data• Real world case studies and practical applications		

Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: B.Com. 6.4 VOC 2

Name of the Course: Vocational Course 2 – INCOME TAX FUNDAMENTALS

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u>		
On successful completion of the course, the Students will be able to,		
a) Comprehend the procedure for computation of Total Income and tax liability of an individual.		
b) Understand the provisions for determining the residential status of an Individual.		
c) Comprehend the meaning of Salary, Allowances and Perquisites.		
d) Compute the income house property for different categories of house property.		
e) Understand the procedure for computation of income from business and other Profession.		
a) Understand the provisions for determining the capital gains.		
b) Compute the income from other sources.		
c) Demonstrate the computation of total income of an Individual.		
<u>Syllabus</u>		
Module: 1 – BASIC CONCEPTS OF INCOME TAX		14
Hrs		
Introduction –Meaning of tax-, types of taxes, Important definitions: assessment - assessment year - previous year (including exceptions) – assessee – person - income – casual income - Gross total income - Total income - Agricultural income – scheme of taxation, – Exempted incomes of an individual U/S- 10 (Important ones Restricted to Individual Assessee)		
Residential Status and Incidence of Tax : Introduction – Residential status of an individual. Conditions for Determination of residential status of an individual – Incidence of tax or Scope of Total income (Theory Only)		
Module: 2 – INCOME FROM SALARY		16
Hrs		
Introduction - Meaning of Salary -Basis of charge- Definitions–Salary – Allowances – Perquisites and profits in lieu of salary -Provident Fund- Deductions Simple problems on Computation of Taxable Salary without working notes , all values are given directly		
Module: 3 – INCOME FROM HOUSE PROPERTY		16 Hrs
Introduction - Basis for charge - Deemed owners -House property incomes exempt from tax, composite rent and unrealized rent. Annual Value –Determination of Annual Value - Deductions from Annual Value - Problems on Computation of Income from House Property on Let out, Self Occupied properties only		
Module: 4 – Profits & Gains of Business & Capital Gains		14 Hrs
Profits and Gains of Business and Introduction-Meaning and definition of Business, Profession and Vocation. - Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable losses - Expressly disallowed expenses and lossess, Expenses allowed on payment basis. Simple Problems on computation of income from business of a sole trading concern (With a very simple adjustments)		
Capital Gains: Introduction - Basis for charge - Capital Assets - Types of capital assets – Transfer - Computation of capital gains – Short term capital gain and Long term capital gain – Simple problems (excluding deductions U/S 54 to 54G).		
Module: 5 – Income from other Sources and Total Income		14 Hrs
Introduction - Incomes taxable under Head income other sources – Securities - Types of Securities - Rules for Grossing up- Simple problems on computation of Income from other Sources with simple adjustments.		
Computation of Total Income under new tax regime		
SKILL DEVELOPMENT ACTIVITIES:		
1. Prepare a slab rates chart for different Individual assesses.		

2. List out any 10 Incomes exempt from tax of an Individual.
3. Prepare the list of perquisites received by an employee in an organization.
4. List out the different types of capital assets and identify the procedure involved in the computation of tax for the same.
5. List out the steps involved in the computation of income tax from other sources and critically examine the same.
6. Identify the Due date for filing the returns and rate of taxes applicable for individuals

BOOKS FOR REFERENCE

1. Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
2. Vinod K. Singhanian, 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.
5. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House.

Note: Latest edition of text books may be used.

TEMPLATE FOR INTERNAL ASSESSMENT TEST
B.COM - LSCM

Course Code:

Name of the Course:

Duration: 1 Hour

Total Marks: 20

SECTION-A

(Based on the Remembering)

I. Answer Any Two of the following questions. Each carries Two Marks.

(2 x 2= 4)

- 1.
- 2.
- 3.

SECTION- B

(Understanding and Applying)

II. Answer Any Two of the following questions. Each carries Eight marks.

(2 x 8= 16)

- 4.
 - 5.
 - 6.
-

SEMESTER END EXAMINATION - TEMPLATE

B.COM - LSCM

Course Code:

Name of the Course:

Duration: 2.00 Hours

Total Marks: 60

SECTION-A
(Conceptual Questions)

I. Answer any Five of the following questions. Each question carries Two Marks. (5 x 2= 10)

- a.
- b.
- c.
- d.
- e.
- f.
- g.

SECTION- B
(Application Questions)

Answer any Four of the following question. Each question carries Five Marks.

(4 x5= 20)

- 2.
- 3.
- 4.
- 5.
- 6.

SECTION- C
(Analyses and Understanding Questions)

Answer Any Two of the following question. Each question carries Twelve Marks.

(2 x12= 24)

- 7.
- 8.
- 9.

SECTION- D
(Skill Development Questions)

Answer Any One of the following question, carries Six Marks.

- 10.
- 11.

SEMESTER END EXAMINATION - TEMPLATE

B.COM - LSCM

Name of the Course: Financial Education and Investment Awareness		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
2 Credits	2 Hrs	30 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> a. To provide the foundations for financial decision making b. Create awareness about various saving and investment alternatives available for a common man c. Understand the overview of stock markets and stock selection d. Learning about mutual funds and the criteria for selection 		
Module No. 1: Foundations for Finance		10 Hrs
<p>Introduction to Basic Concepts: Investments: Meaning, Need for Investments, Investment Objectives, Investment Goals; Long-term & Short-term Investments, Concept of Risk & Return, Savings v/s Investment, Investment v/s Speculation; concept of diversification</p> <p>Investment Alternatives for a Common Investor (Financial Assets & Real Assets): Stock, Debt, Bonds, PPF, Mutual Funds, Gold – Physical & Electronic, Silver & Other Precious Metals, Real Estate, Art, Retirement and Pension Plans – National Pension System, Atal Pension Yojana, PM-SYM Yojana, PMLVMY, PMKMDY</p>		
Module No. 2: Investment Management		10 Hrs
<p>Stock Markets: Primary Market and Secondary Market, Stock Exchanges, Stock Exchange Operations – Trading and Settlement, Demat Account, Depository and Depository Participants</p> <p>Stock Selection: Fundamental Analysis – Economy Analysis, Industry Analysis and Company Analysis; Technical Analysis – Support & Resistance, Moving Averages, EMA & SMA, Charts & Patterns (meaning only)</p> <p>Stock Return and Risk: Concept of Return – Periodic Returns & Capital appreciation; Systematic & Unsystematic Risks: Analysing risk-return trade off</p>		
Module No. 3: Mutual Funds and Banking in India		10 Hrs
<p>Mutual Funds: Features of Mutual Funds, Types of Mutual Fund Plans. Net Asset Value; Criteria for selection of Mutual Funds</p> <p>Banking in India: Types of Bank Deposits, Deposit Insurance, PMJDY, Traditional and New Banking Practices, Debit and Credit Cards; Digital Payment System – Internet Banking (NEFT, RTGS and IMPS), Mobile Banking, Mobile Wallet, AEPS, UPI</p>		
References:		
<ul style="list-style-type: none"> 1. RBI Financial Education Handbook 2. NSE Knowledge Hub, AI-powered Learning Experience Platform for BFSI 3. NSE Academy Certification in Financial Markets (NCFM) Modules 		
Text Books:		
<ul style="list-style-type: none"> 1. Prasanna Chandra, Financial Management, McGraw Hill Publication. 2. Aswath Damodaran, Corporate Finance, John Wiley & Sons Inc. 3. Pitabas Mohanty, Spreadsheet Skills for Finance Professionals, Taxmann Publications 4. Fischer & Jordan, Security Analysis & Portfolio Management, Printice Hall. 		
Websites:		
<ul style="list-style-type: none"> 1. www.sebi.gov.in 2. www.nseindia.com 3. www.amfiindia.com 		

ANNEXURE –
OPEN ELECTIVES

Name of the Program: Bachelor of commerce (B.Com)
Course Code: B.Com 1.5 (a)
Name of the Course: ACCOUNTING FOR EVERYONE

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
<u>Pedagogy:</u>		
Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<u>Course Outcomes:</u>		
On successful completion of the course, the students will be able to acquire basic knowledge on financial accounting and to impart preliminary skills for recording various kinds of financial transactions.		
Syllabus		
Module: 1 – INTRODUCTION TO ACCOUNTING		12 Hrs
Accounting – Meaning, Importance and Need, Its Objectives and Relevance to Business Establishments and Other Organizations and Individuals; Accounting Concepts & Conventions Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.		
Module: 2 – RECORDING OF TRANSACTIONS		12 Hrs
Transactions and Recording of Transactions, Features of Recordable Transactions and Events, Recording of Transactions: Personal Account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, Journalizing Transactions; Preparation of Ledger – Simple Problems		
Module: 3 – FINAL ACCOUNTS OF SOLE PROPRIETORSHIP CONCERNS		12 Hrs
Fundamental Accounting Equation; Preparation of Trial Balance; Concept of Revenue and Capital; Preparation of Trading and Profit & Loss Account, Balance Sheet		
Module: 4 – COMPUTERIZED ACCOUNTING		4 Hrs
Introduction to Computerized Accounting Systems: Introduction to popular Accounting Softwares		
Skill Developments Activities:		
<ul style="list-style-type: none"> • Prepare a set of Final Accounts with imaginary figures • List out the popular Accounting Software in practice • Visit an outlet near your place and understand the process of accounting followed 		
Reference Books:		
<ol style="list-style-type: none"> 1. Hatfield, L - Accounting Basics - Amazon Digital Services LLC. 2. Dr. Muralidhar S & others – Basics of Financial Accounting – Kalyani Publishers 3. Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D - Introduction to Financial Accounting - Pearson Education 4. Siddiqui, S. A - Book Keeping &Accountancy -Laxmi Publications Pvt. Ltd. 5. Sehgal, D - Financial Accounting -Vikas Publishing House Pvt. Ltd 6. Tulsian, P. C - Financial Accounting - Tata McGraw Hill Publishing Co. Ltd. 7. Mukharji, A., & Hanif, M - Financial Accounting - Tata McGraw Hill Publishing Co. Ltd. 8. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K - Financial Accounting - Vikas Publishing House Pvt. Ltd 9. Mukherjee, S., & Mukherjee, A. K - Financial Accounting - Oxford University Press 10. Jain, S. P., & Narang, K. L – Financial Accounting – Kalyani Publishers 		

Name of the Program: Bachelor of commerce (B.Com)

Course Code: B.Com 1.5 (b)

Name of the Course: FINANCIAL LITERACY

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Pedagogy:

Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work

Course Outcomes:

On successful completion of the course, the students will be able to understand the basics of savings, investments, institutions, financial markets, insurance which enables the student to take sound financial decisions

Syllabus

Module: 1 – BASICS OF SAVINGS AND INVESTMENT 10 Hrs

Concept of Savings & Investment; Savings Vs Investment, Power of Compounding; Investment Objectives; Risk and Return; Inflation Effects on Investment; Various Assets Class

Module: 2 - FINANCIAL MARKETS 10 Hrs

Capital Market; Money Market, Securities - Equity, Debentures or Bonds, IPOs and FPOs, Mutual Funds, Types of Mutual Funds, Brokers, Sub-brokers, Process for becoming a Capital Market Investor

Module: 3 – INSURANCE PRODUCTS 10 Hrs

Insurance Policies - Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Understanding of Ponzi Schemes

Module: 4 - TAX SAVING SCHEMES 10 Hrs

Government Schemes; National Saving Certificates; Public Provident Fund; Post Office Schemes; Equity Linked Savings Schemes; Retirement Benefits Schemes - NPS (New Pension System)

Skill Development:

- Analyze the risk-return factors of any 4 asset classes
- List out the top 10 Mutual Funds based on their performance for the past 5 years
- List out at least 10 stock-brokers in Equity Markets
- List out the 10 IPOs that have been issued in the recent past
- Critically analyze the performance of PPF & ELSS

Books for Reference:

1. Meir Kohn - Financial Institutions and Markets - Tata Mc Graw Hill
2. R.M Srivastava & D. Nigam - Dynamics of Financial Markets & Institutions in India - Excel Books
3. L M Bhole - Financial Institutions and Markets - Tata Mc Graw Hill
4. Murthy E.N - International Finance & Risk Management
5. Howells, P and K. Bain - Financial Markets and Institutions - Prentice Hall
6. Valdez, S. & P. Molyneux - An Introduction to Global Financial Markets - Macmillan
7. Mishkin, F. and S. Eakins - Financial Markets and Institutions - Pearson Education
8. Dr. K. Venkataramanappa - SHB Publications

Name of the Program: Bachelor of commerce (B.Com)

Course Code: B.Com 1.5 (c)

Name of the Course: ENTREPRENEURSHIP & START-UPS

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
<u>Pedagogy:</u>		
Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<u>Course Outcomes:</u>		
On successful completion of the course, the students develop the entrepreneurship abilities and opportunities and the course aims at imparting skills and techniques of exploring these opportunities through the formulation of a bankable project. It is also aimed to study the formalities of setting up of a company and its management		
Syllabus		
Module: 1 - INTRODUCTION TO ENTREPRENEURSHIP		10 Hrs
Introduction – Meaning & Definition of Entrepreneurship, Entrepreneur & Enterprise – Functions of Entrepreneur - Factors influencing Entrepreneurship - Pros and Cons of being an Entrepreneur – Qualities of an Entrepreneur – Types of Entrepreneurs		
Module: 2 – BUSINESS PLAN		10 Hrs
Business Model: Meaning, Designing, Analyzing and Improvising; Business Plan – Meaning, Scope and Need; Financial, Marketing, Human Resource and Production/Service Plan; Business Plan Formats; Project Report Preparation and Presentation; Why some Business Plan fails?		
Module: 3 – FORMATION OF A BUSINESS ENTITY		08 Hrs
Business Opportunity, Scanning the Environment for Opportunities, Evaluation of Alternatives and Selection based on Personal Competencies. Steps involved in the Formation of a Small Business Venture: Location, Clearances and Permits required, Formalities, Licensing and Registration Procedure. Assessment of the Market for the Proposed Project – Financial, Technical, Market and Social Feasibility Study.		
Module: 4 – GOVERNMENT SCHEMES & POLICIES		12 Hrs
Government Schemes and Policies for Entrepreneurship Development: Start up India, Make in India, Atal Innovation Mission, STEP, JAM, STAND-UP India, TREAD, PMKVY, Schemes of DST, DIPP, MSME Single Point Registration Scheme, Ministry of Agriculture and Farmers Welfare-The Venture Capital Assistance Scheme, GoI-Pradhan Mantri Mudra Yojana, Small Industries Development Bank of India (SIDBI), Sustainable Finance Scheme, Department Of Science & Technology (DST)		
Skill Developments Activities:		
<ul style="list-style-type: none">• A detailed Business plan is to be prepared, submitted and presented as process of CEE• Preparation of a Project report to start a SSI Unit.• Preparing a letter to the concerned authority-seeking license for the proposed SS Unit• Format of a business plan.• A Report on the survey of SSI units in the region where college is located.• Chart showing financial assistance available to SSI along with rates of interest.• Chart showing tax concessions to SSI both direct and indirect.• Success stories of Entrepreneurs in the region		

REFERENCE BOOKS

1. Vasanth Desai - Management of Small Scale Industry - HPH
2. Mark. J. Dollinger - Entrepreneurship – Strategies and Resources - Pearson Edition
3. Dr. Venkataramana - Entrepreneurial Development - SHB Publications
4. Udai Pareek and T.V. Rao, - Developing Entrepreneurship
5. Rekha & Vibha – Entrepreneurship Development - VBH
6. S.V.S. Sharma - Developing Entrepreneurship, Issues and Problems
7. B. Janakiraman , Rizwana M - Entrepreneurship Development - Excel Books
8. Srivastava - A Practical Guide to Industrial Entrepreneurs
9. Anil Kumar - Small Business and Entrepreneurship I.K. International Publishers
10. Government of India, Report of the committee on Development of small and medium entrepreneurs, 1975
11. Bharusali - Entrepreneur Development
12. Satish Taneja - Entrepreneur Development
13. Vidya Hattangadi - Entrepreneurship
14. N.V.R Naidu - Entrepreneurship Development, I.K. International Publishers

Name of the Program: Bachelor of commerce (B.Com)

Course Code: B.Com 2.5 (a)

Name of the Course: FINANCIAL ENVIRONMENT

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Pedagogy:

Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work

Course Outcomes:

On successful completion of the course, the students will be able to understand the conceptual framework of the fundamentals of Indian Economy and its significance, evaluate the impact of monetary policy on the stakeholders of the economy, assess the impact of fiscal policy on the stakeholders of the economy & the financial sector reforms in India.

Syllabus

Module: 1 - FUNDAMENTALS OF INDIAN ECONOMY 10 Hrs

Introduction - Production & Cost-Demand & Supply-Perfect & Imperfect Competition-Monopoly-National Income Accounting-Business Cycle-Open Economy-Utility Theory-GDP-GNP-Impact- other Marco Financial Indicators

Module: 2 - MONETARY POLICY 10 Hrs

Introduction - Meaning-Objectives-Qualitative & Quantitative Measures for Credit Control. Influence of Policy Rates of RBI: Repo-Reverse Repo- Marginal Standing Facility and Bank Rate. Influence of Reserve Ratios of RBI: CRR-SLR-Exchange Rates-Lending/Deposit Rates - Design & Issues of Monetary Policy-LAF - RBI Role, Functions and its Governance

Module: 3- FISCAL POLICY 10 Hrs

Introduction - Meanings-Objectives- Public Expenditure-Public Debt-Fiscal & Budget Deficit-Keynesian Approach-Fiscal Policy Tools-Fiscal Policy effects on Employment-Supply side Approach-Design & Issues of Fiscal Policy-Fiscal Budget- Role of Ministry of Finance in Fiscal Policy.

Module: 4 - FINANCIAL SECTOR REFORMS 10 Hrs

Introduction - Financial Sector Reforms - Recommendation & Action taken -SARFESI Act- Narasimham Committee I & II- Kelkar Committee- FRBM Act - Basel-BIS-History-Need-Mission-Objectives-Basel Norms I, II & III- Criticism of Basel Norms-Implementations of Basel Norms in India- Impact of Basel Norms on Indian Banks.

Skill Development:

1. Collect last ten year GDP rate and examine the same.
2. Collect last two years monetary policy rates of RBI and analyse the impact of the same
3. Collect last five years fiscal policy of Indian Government and analyse the impact of the same on rural poor.
4. Collect last five year data on inflation, unemployment rate and labour market conditions and critically prepare the report.
5. Identify the recent financial sector reforms in India
6. Any other activities, which are relevant to the course.

Books for Reference:

1. V K Puri and S K Mishra, Indian Economy, HPH.
2. Datt and Sundharam's, Indian Economy, S Chand
3. Ramesh Singh, Indian Economy, McGraw Hill education.
4. Khan and Jain, Financial Services, Mcgraw Hill Education, 8th edition
5. RBI working papers
6. Mistry of Finance, GOI of working papers
7. SEBI Guidelines Issued from time to time

Name of the Program: Bachelor of commerce (B.Com)
Course Code: B.COM 2.5 (b)
Name of the Course: INVESTING IN STOCK MARKETS

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Pedagogy:

Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work

Course Outcomes:

On successful completion of the course, the students will be able to understand the basics of investing in the stock market, the investment environment as well as risk & return; analyze Indian securities market; examine EIC framework and conduct fundamental analysis; perform technical analysis; invest in mutual funds market.

Syllabus

Module: 1- BASICS OF INVESTING

10 Hrs

Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference Shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.

Module: 2-FUNDAMENTALS ANALYSIS

10 Hrs

Top-down and Bottom-up Approaches, Analysis of International & Domestic Economic Scenario, Industry Analysis, Company Analysis (Quality of Management, Financial Analysis: Both Annual and Quarterly, Income Statement Analysis, Position Statement Analysis including Key Financial Ratios, Cash Flow Statement Analysis, Industry Market Ratios: PE, PEG, Price over Sales, Price over Book Value, EVA), Understanding Shareholding pattern of the Company.

Module: 3 – TECHNICAL ANALYSIS

10 Hrs

Trading Rules (Credit Balance Theory, Confidence Index, Filter Rules, Market Breath, Advances vs Declines and Charting (use of Historic Prices, Simple Moving Average and MACD) Basic and Advanced Interactive Charts. Do's & Don'ts of investing in Markets.

Module: 4 - INDIAN STOCK MARKETS

10 Hrs

Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock Exchange, Stock Exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of Financial Information. Trading in Securities: Demat Trading, Types of Orders, using Brokerage and Analyst Recommendations

Skill Development:

1. Work on the spreadsheet for doing basic calculations in finance.
2. Learners will also practice technical analysis with the help of relevant software.
3. Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average.
4. Calculate of risk and return of stocks using price history available on NSE website.
5. Prepare equity research report-use of spreadsheets in valuation of securities,

Books for Reference:

1. Chandra, P. (2017). Investment Analysis and Portfolio Management. New Delhi: Tata McGraw Hill Education.
2. Kevin, S. (2015). Security Analysis and Portfolio Management. Delhi: PHI Learning. Ranganatham,
3. M., & Madhumathi, R. (2012). Security Analysis and Portfolio Management. Uttar Pradesh: Pearson (India) Education.
4. 4. Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House

Name of the Program: Bachelor of commerce (B.Com)

Course Code: B.Com 2.5 (c)

Name of the Course: EVENT MANAGEMENT

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Pedagogy:

Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work

Course Outcomes:

On successful completion of the course, the students will be able to understand the conceptual framework of Event Management, Event Services, Conducting Event and Managing Public Relations

Syllabus

Module: 1- INTRODUCTION TO EVENT MANAGEMENT

10 Hrs

Event- Meaning- Why Event Management- Analysis of Event, Scope of Event, Decision Makers- Event Manager Technical Staff- Establishing of Policies & Procedure- Developing Record Keeping Systems.

Module: 2-EVENT MANAGEMENT PROCEDURE

10 Hrs

Principles for holding an Event, General Details, Permissions- Policies, Government and Local Authorities, - Phonographic Performance License, Utilities- Five Bridge Ambulance Catering, Electricity, Water Taxes Applicable.

Module: 3-CONDUCT OF AN EVENT

10 Hrs

Preparing a Planning Schedule, Organizing Tables, Assigning Responsibility, Communication and Budget of Event- Checklist, Computer aided Event Management- Roles & Responsibilities of Event Managers for Different Events

Module: 4 CORPORATE EVENTS

10 Hrs

Planning of Corporate Event, Job Responsibility of Corporate Events Organizer, Arrangements, Budgeting, Safety of Guests and Participants, Creating Blue Print, Need for Entertainment in Corporate Events and Reporting

Skill Development:

1. Preparation of Event Plan for Wedding, Annual general body Meeting of an MNC.
2. Preparing Budget for conduct of National level intercollegiate sports events.
3. Preparation of Event Plan for College day Celebrations
4. Preparation of Budget for Conducting inter collegiate Commerce Fest.

Books for Reference:

1. Event Entertainment and Production – Author: Mark Sondern CSEP Publisher: Wiley & Sons, Inc.
2. Dr. Muralidhar & others – Event Management – Kalyani Publishers
3. Ghouse Basha – Advertising & Media Mgt, VBH.
4. Anne Stephen – Event Management, HPH.
5. K. Venkataramana, Event Management, SHBP.
6. Special Event Production – Doug Matthews – ISBN 978-0-7506-8523-8
7. The Complete Guide to successful Event Planning – Shannon Kilkenny
8. Human Resource Management for Events – Lynn Van der Wagen (Author)
9. Successful Team Management (Paperback) – Nick Hayed (Author)
10. Event Management & Public Relations by Savita Mohan – Enkay Publishing House
11. Event Management & Public Relations By Swarup K. Goyal – Adhyayan Publisher - 2009

Name of the Program: Bachelor of commerce (B.Com)

Course Code: B.Com 3.6(a)

Name of the Course: BUSINESS ETHICS

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
<u>Pedagogy:</u>		
Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<u>Course Outcomes:</u>		
On successful completion of the course, the students will be able to understand the basic knowledge of managerial ethics and values and its relevance in modern context.		
Syllabus		
Module: 1 – INTRODUCTION TO ETHICAL CONCEPTS		10 Hrs
Ethics: Introduction, Meaning, Scope; Types of Ethics; Characteristics; Factors influencing Managerial Ethics; Importance of Managerial Ethics; Arguments for and against Managerial Ethics; Corporate Social Responsibility – Issues of Management – Crisis Management		
Module: 2 – PERSONAL ETHICS		10 Hrs
Introduction – Meaning – Emotional Honesty – Virtue of humility – Promote happiness – Karma Yoga – Proactive – Flexibility and Purity of Mind.		
Module: 3 –ETHICS IN MANAGEMENT		10 Hrs
Introduction – Ethics in HRM – Marketing Ethics – Ethical aspects of Financial Management – Technology Ethics and Professional ethics.		
Module: 4 –CORPORATE GOVERNANCE		10 Hrs
Corporate Governance: Meaning, Scope; Composition of BODs, Cadbury Committee, Various Committees, Reports on Corporate Governance, Scope of Corporate Governance, Benefits and Limitations of Corporate Governance with living examples.		
Skill Development:		
<ul style="list-style-type: none">• State the arguments for and against business ethics• Make a list of unethical aspects of finance in any organization• List out ethical problems faced by managers• List out issues involved in Corporate Governance.• List out unethical aspects of Advertising		
Books for Reference:		
<ol style="list-style-type: none">1. Murthy CSV - Business Ethics and Corporate Governance - HPH2. Dr. Muralidhar S & others – Managerial Ethics – Kalyani Publishers3. Bholanath Dutta, S.K. Podder – Corporation Governance - VBH.4. Dr. K. Nirmala, Karunakara Readdy - Business Ethics and Corporate Governance - HPH5. H.R.Machiraju - Corporate Governance6. K. Venkataramana - Corporate Governance - SHBP7. N.M.Khandelwal - Indian Ethos and Values for Managers8. S Prabhakaran - Business ethics and Corporate Governance9. C.V. Baxi - Corporate Governance10. R. R. Gaur, R. Sanghal, G. P. Bagaria - Human Values and Professional ethics11. B O B Tricker - Corporate Governance - Principles , Policies and Practices12. Michael, Blowfield - Corporate Responsibility13. Andrew Crane - Business Ethics14. Ghosh - Ethics in Management and Indian ethos		

Name of the Program: Bachelor of commerce (B.Com)
Course Code: B.Com 3. 6(b)
Name of the Course: CORPORATE ENVIRONMENT

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
<u>Pedagogy:</u>		
Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<u>Course Outcomes:</u>		
On successful completion of the course, the students will be able to understand the corporate style of working and the laws governing the corporate administration		
Syllabus		
Module: 1 - INTRODUCTION TO COMPANY		10 Hrs
Company: Meaning, Definition, Features; Steps in Formation of Joint Stock Company; Kinds of Companies – One Person Company, Private Company, Public Company, Company Limited by Guarantee, Company Limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Global Company, Body Corporate, Listed Company.		
Module: 2 - FORMATION OF A COMPANY		12 Hrs
Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage: Meaning & Contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation Subscription Stage: Meaning & Contents of Prospectus, Statement in lieu of Prospects and Book Building Commencement Stage: Document to be filed; Registrar of Companies, Certificate of Commencement of Business.		
Module: 3 – COMPANY ADMINISTRATION		10 Hrs
Key Managerial Personnel: Managing Director, Whole time Directors, Company Secretary, Chief Financial Officer, Resident Director, Independent Director; Auditors: Appointment, Powers, Duties & Responsibilities; Audit Committee; CSR Committee. Company Secretary: Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or Dismissal		
Module: 4 - CORPORATE MEETINGS		08 Hrs
Corporate Meetings - Types of Meetings – Annual General Meeting – Extraordinary General Meetings – Board Meetings and Resolutions - Requisites of a Valid Meeting		
Skill Developments Activities:		
<ul style="list-style-type: none"> • Drafting of Memorandum of Association, Drafting Articles of Association. • Drafting Notice of Company Meetings – Annual, Special, Extraordinary and Board meetings. • Drafting Resolutions of various meetings – different types. • Chart showing Company’s Organization Structure. • Chart showing different types of Companies. 		
Reference Books:		
<ol style="list-style-type: none"> 1. S.N Maheshwari - Elements of Corporate Law - HPH. 2. Dr. Muralidhar & Others – Corporate Environment – Kalyani Publishers 3. Dr. B.G. Bhaskar, K.R. Mahesh Kumar – Corporate Administration - VBH 4. Dr. P.N. Reddy and H.R. Appanaiah - Essentials of Company Law and Secretarial Practice - HPH. 5. K. Venkataramana - Corporate Administration – SHBP 6. N.D. Kapoor - Company Law and Secretarial Practice - Sultan Chand. 7. M.C. Bhandari - Guide to Company Law Procedures - Wadhwa Publication 8. S.C. Kuchal - Company Law and Secretarial Practice 		

Course Code: B.Com 4. 6(a)

Name of the Course: INCOME TAX FOR BEGINNERS

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
<u>Pedagogy:</u> Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<u>Course Outcomes:</u> On successful completion of the course, the students will be able to understand the basic concepts of income tax and various deductions available to individual assessee		
Syllabus		
Module 1: INTRODUCTION TO INCOME TAX		10 Hrs
Introduction: History of Income Tax in India – Meaning of Tax – Objectives of Taxation – Agricultural Income – Assessee – Person – Individual – Income – Gross Total Income – Total Income – Assessment year – Previous year.		
Module: 2 – RESIDENTIAL STATUS		10 Hrs
Residential Status of Assessee – Basic Conditions – Additional conditions – Incidence of Tax – Computation of Gross Total Income on the Basis of Residential Status (Individuals only)		
Module: 3 – EXEMPTED INCOMES		04 Hrs
Exempted Incomes – under Section 10 (2), 10 (2A), 10(5), 10(10), 10(10A), 10(10AA)		
Module: 4 – INCOME FROM SALARY		16 Hrs
Computation of Income from Salary: Different forms of Salary, Employer Employee relationship – Allowances – Perquisites – Provident Funds – Deductions – 80C, 80D, 80DD, 80E, 80U (Practical problems).		
Skill Developments Activities: <ul style="list-style-type: none">• Compute Income from salary with imaginary figures• Collect various Income Tax Forms for Assessment• Prepare a report showing various types of Persons with examples• Chart showing different deduction		
Reference Books: <ol style="list-style-type: none">1. Ahuja G.K. & Ravi Gupta., Systematic Approach to Income Tax and Central Sales Tax, Bharath Law House, New Delhi2. Singhanian Vinod K and Singhanian Monica., Direct Tax Planning and Management, Taxmann Publications, New Delhi3. Lakhota R.N., Corporate Tax Planning, Vision Publications, New Delhi4. Lal B.B. and Vashisht, Direct Taxes, Pearson Education.5. Mehrotra H.C. and Goyal S.P., Income Tax Law and Practice, SahityaBhavan Publications, Agra		

Name of the Program: Bachelor of commerce (B.Com)

Course Code: B.Com 4. 6(b)

Name of the Course: ADVERTISING & PERSONAL SELLING

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Pedagogy:

Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work

Course Outcomes:

On successful completion of the course, the students will be able to understand the concept of advertising and various facets of advertising including personal selling strategies

Syllabus

Module 1: INTRODUCTION TO ADVERTISING 08 Hrs

Introduction to Advertising Communication Process; Information Response Hierarchy Models- AIDA Model & Hierarchy of Effects Model; Advertising: Importance, Types and Objectives; DAGMAR Approach; Target Audience Selection- Basis; Methods of setting of Advertising Budget

Module: 2 – ADVERTISING 08 Hrs

Advertising: Message and Media Decisions Advertising Message-Advertising Appeals; Elements of Print and Broadcast Advertising Copy; Types of Advertising Media- Strengths and Limitations; Factors influencing selection of Advertising Media; Media Scheduling.

Module: 3 – ADVERTISING INSTITUTIONAL FRAMEWORK 08 Hrs

Advertising Effectiveness and Institutional Framework Rationale of Measuring Advertising Effectiveness; Communication and Sales Effect; Pre and Post-Testing Techniques; Advertising Agency: Role, Types and Selection. Ethical and Legal Aspects of Advertising. Role of Advertising Standards Council of India (ASCI).

Module: 4 – PERSONAL SELLING & PROCESS 16 Hrs

Introduction to Personal Selling Concept of Personal Selling and Salesmanship; Qualities of a Good Salesperson. Ethical Conduct in Selling. Types of Salespersons; Role of Personal Selling in CRM; AIDAS Model of Selling

Personal Selling Process Prospecting, Pre-Approach; Approach; Presentation and Demonstration; Handling of Objections; Closing the Sale; Follow-Up; Sales Reports and Sales Audit.

Skill Developments Activities:

- Analyze different advertising strategies for FMCG Products
- Prepare a report on ethics in Personal Selling
- List any ten advertising Companies
- Prepare a report on legal aspects on Advertising

Reference Books:

1. Buskirk, F. A. R. (1988). Selling: Principles and Practices. New York: McGraw Hill Education
2. Belch, G. E., Belch, M. A., & Purani, K. (2009). Advertising and Promotion: An Integrated Marketing Communications Perspective. McGraw Hill Education
3. Castleberry, S. B., & Tanner, J. F. (2013). Selling: Building Relationships. New York: McGraw Hill Education