



BACHELOR OF COMMERCE

B.Com (Logistics and Supply Chain Management)

SYLLABUS AS PER STATE EDUCATION POLICY

CBCS- Scheme

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

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

**DEPARTMENT OF STUDIES AND RESEARCH IN
COMMERCE**

BENGALURU CITY UNIVERSITY

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

Proceedings of BOS Meeting

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

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

MEMBERS PRESENT:

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

12	Mr. Deep	Sr. Advisor, CII Institute of Quality, Bengaluru-91	Member
13	Mr. RajkumarJayanth	Chartered Accountant, Rajbabu & Associates, Bengaluru-02	Member

Co-Opted Members Present

14	Dr. Pawan Kumar D B	Principal, SLN College of Arts and Commerce, Fort, Bengaluru	Member
15	Dr. Savita K	Principal, BEL First Grade College, Bengaluru	Member
16	Mr. H.N Gururaja Rao.	Visiting Faculty, SLN College of Arts and Commerce, Fort, Bengaluru	Member


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



REGULATIONS PERTAINING TO B.COM - LOGISTICS AND SUPPLY CHAIN MANAGEMENT

As per SEP- CBCS Scheme - 2024-25 onwards

1. INTRODUCTION

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

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

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

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

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

2. PROGRAM OBJECTIVES:

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

3. ELIGIBILITY FOR ADMISSION:

Candidates who have completed Two-year Pre-University Course of Karnataka State or 10+2 years of education in Karnataka and other states or its equivalent are eligible for admission into this program. Students who have cleared 2nd PUC Examination directly (through open schooling are also eligible to apply for this programme. Students who have completed any 3 Years Diploma Programmes with atleast 50 percent of Commerce and Management subjects are eligible for lateral entry into 3rd Semester B.Com.

4. DURATION OF THE PROGRAMME:

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

5. MEDIUM OF INSTRUCTION

The medium of instruction and Examination shall be in English only

6. CLASSROOM STRENGTH OF STUDENTS

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

7. ATTENDANCE:

- 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 complete the course in the manner stated above shall not be permitted to take the University examination.

8. COURSE MATRIX**(i) Annexure-1 for B.COM-LSCM****9. TEACHING AND EVALUATION:**

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

10. SCHEME OF EXAMINATION:

- There shall be a University examination at the end of each semester. The maximum marks for the university examination in each course/paper shall be 80 for 4 or 3 credit papers and 40 marks for 2 credit papers.
- Of the 20 marks allotted for Internal Assessment, 10 marks shall be based on average of two tests (20 Marks each). Each test shall be of at least 01 hour duration to be held during the semester. The remaining 10 marks of the Internal Assessment shall be based on Attendance and Assignments /skill development exercises of 05 marks each. For 2 credit courses, the IA marks will be 10, of which 5 marks shall be based on one test of 20 Marks,

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

c. The marks based on attendance shall be awarded as given below:

76% to 80% = 02 marks

81% to 85% = 03 marks

86% to 90% = 04 marks.

91% to 100% = 05 marks.

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

The Question Paper will be as per the following Model:

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

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

The Question Paper will be as per the following Model:

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

a) APPEARANCE FOR THE EXAMINATION:

- A candidate shall apply for all the courses in each semester examination when he/she appears for the first time. A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the University.
- A candidate who has passed any language under Part-1 shall be eligible to claim exemption from the study of the language if he/she has studied and passed the language at the corresponding level.
- Further, candidates shall also be eligible to claim exemption from studying and passing in those Commerce subjects which he/she has studied and passed at the corresponding level, subject to the conditions stipulated by the University.

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

11. MINIMUM FOR A PASS:

- (a) A candidate shall be declared to have passed the Semester Examination under each course/paper provided he/she obtains minimum of 35% (i.e. 28/14 marks out of 80/40) marks in written examination / practical examination and 40% marks in aggregate of written/ practical examination and internal assessment put together. However, there is no minimum marks to pass internal assessment tests including other Internal Assessments such as Viva-Voce, Internship Report, Field Survey Report and similar others.
- (b) A candidate shall be declared to have passed the program if he/she secures at least 40% of marks or a CGPA of 4.0 (Course Alpha-Sign Grade P) in aggregate of both internal assessment and semester end examination marks put together in each course of all semesters, such as theory papers/ practical / field work / internship / project work / dissertation / viva-voce, provided the candidate has secured at least 40% of marks in the semester end examinations in each course.
- (c) The candidates who pass all the semester examinations in the first attempt are eligible for ranks, provided they secure at least CGPA of 6.00 (Alpha-Sign Grade B).
- (d) A candidate who passes the semester examinations in parts is eligible for only Class, CGPA and Alpha-Sign Grade but not for ranking.
- (e) The results of the candidates who have passed the last semester examination but not passed the lower semester examinations shall be declared as NCL (Not Completed the Lower Semester Examinations). Such candidates shall be eligible for the award of degree only after completion of all the lower semester examinations.
- (f) If a candidate fails in a subject/course, either in theory or in practicals, he/she shall appear for that subject only at any subsequent regular examination, as prescribed for completing the programme. He/she must obtain the minimum marks for a pass in that subject (theory and practicals, separately) as stated above.

12. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

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

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

13. PROVISION FOR IMPROVEMENT OF RESULTS:

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

14. FINAL RESULT / GRADES DESCRIPTION

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

Final Result / Grades Description

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

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

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

I. Calculation of Semester Grade Point Average (SGPA)

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

2. Calculation of Cumulative Grade Point Average (CGPA)

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

$$\text{CGPA} = \sum (\text{Ci} \times \text{Gi}) / \sum \text{Ci}$$

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

$$\text{CGPA} = \sum (\text{Ci} \times \text{Si}) / \sum \text{Ci}$$

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

16. TERMS AND CONDITIONS:

- a. A candidate is allowed to carry all the previous un-cleared papers to the subsequent semester/semesters.
- b. Such of those candidates who have failed/remained absent for one or more papers henceforth called as repeaters, shall appear for exam in such paper/s during the succeeding examinations (Odd/Even). There shall be no repetition for internal assessment test.
- c. The candidate shall take the examination as per the syllabus and the scheme of examination in force during the subsequent appearance.

17. MEDALS AND PRIZES:

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

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

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

ANNEXURE-1

COURSE MATRIX

I Semester

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

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

COURSE MATRIX

II Semester

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

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

COURSE MATRIX

III Semester

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

COURSE MATRIX

IV Semester

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

COURSE MATRIX

V Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ.Exam	Total	
Part 1 DSC	Quality Management	5.1	4	3	20	80	100	4
	Supply Chain Management for Service Industry	5.2	4	3	20	80	100	4
	Income Tax- I	5.3	4	3	20	80	100	4
	Goods and Services Tax	5.4	4	3	20	80	100	4
	Costing Methods	5.5	4	3	20	80	100	4
Part 2 CC	Survey Project	5.6	2*	-	-	20Viva 80 Report	100	4
Total					100	500	600	24

INSTRUCTIONS: During the V Semester, students shall be assigned Survey Projects and it shall be guided by the Project Guides. Faculty from Commerce and Management department only shall be appointed as Mentors. Survey project shall be undertaken in any area of Commerce and Management on any domain in a small, medium or large organisation.

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

The marks shall be awarded on the following basis:

- 60 marks for Survey Project and 20 marks for maintenance of Log Book and 20 marks for Viva-Voce examination to be evaluated by the Panel of Examiners appointed by the BOE, BCU
- Minimum passing marks in Survey Project is 40 out of 100.

3 Copies of the Duly Signed marks statements should be prepared by the Panel of Examiners.

Submission Details:

One copy should be submitted to the BOE Chairperson, One Copy to be maintained by the College and the **Original Copy** should be submitted to the office of the Registrar (Evaluation) on the same day.

COURSE MATRIX

VI Semester

	Courses	Paper Code	Instruction on hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1 DSC	Global Supply Chain Management	6.1	4	3	20	80	100	4
	Management Accounting	6.2	4	3	20	80	100	4
	Income Tax- II	6.3	4	3	20	80	100	4
	International Supply Management	6.4	4	3	20	80	100	4
	Auditing	6.5	4	3	20	80	100	4
Part 2 CC	Internship	6.6	2*	-	20 Viva 80 Report	-	100	4
	Total				200	400	600	24

INSTRUCTIONS: During the VI Semester, students should be assigned **Internship** and it shall be monitored by the Mentors. Faculty from Commerce and Management Department only shall be appointed as Mentors. Internship may be undertaken in any Tiny, Small, Medium or Large organisation.

* **A Maximum 50 Students** shall be allotted to each Mentor. **2 hours** of Mentorship / Workload shall be allotted to a teacher. **However, the workload for Internship Guidance should not exceed 4 hrs per week per faculty.** Attendance shall be monitored as per University criteria (minimum 75%).

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

The report shall be prepared in about **50-60** pages and include the Internship Certificate along with the log sheet from the Organisation and submitted **before the end of the semester** for **assessment and viva-voce examination.**

The marks shall be awarded on the following basis.

- 60 marks for Internship and 20 marks for maintenance of Log Book shall be evaluated by Internal Guide and 20 marks for Viva- Voce examination to be evaluated by the External Examiners.
- Minimum passing marks in internship is 40 out of 100

The total marks allotted shall be uploaded by the college on the university portal along with IA marks.

Name of the Program: BACHELOR OF COMMERCE (LSCM) Course Code: B.Com. LSCM 3.1 Name of the Course: CORPORATE ACCOUNTING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Understand the treatment of underwriting of Shares & Debentures Comprehend the computation of profit prior to incorporation. Know the valuation of Goodwill. Know the valuation Shares. Prepare the financial statements of Companies as per the New Companies Act 2013. 		
SYLLABUS:		HOURS
Unit-1: Underwriting of Shares & Debentures		12
Introduction - Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting Commission- Types of Underwriting – Firm Underwriting, Open Underwriting - Marked and Unmarked Applications –Determination of Liability in respect of Underwriting Contracts – when shares and debentures are fully and partially underwritten, with and without firm underwriting - Problems relating to Underwriting of Shares and Debentures of Companies only.		
Unit- 2: Profit Prior to Incorporation		10
Meaning, Calculation of Sales Ratio, Time Ratio, Weighted Ratio, Treatment of Capital and Revenue Expenditure; Ascertainment of Pre-Incorporation and Post Incorporation profits by preparing Statement of Profit and Loss and Preparation of Balance Sheet (Vertical Format) as per schedule III of Companies Act, 2013.		
Unit-3: Valuation of Goodwill		10
Meaning and Factors influencing Goodwill; Valuation of Goodwill; Circumstances under which Goodwill is valued; Methods of Valuation of Goodwill- Average Profit Method, Capitalization of Average Profit Method, Super Profit Method, Capitalization of Super Profit Method, and Annuity Method-Problems (Based on both Simple and Weighted Average)		
Unit- 4: Valuation of Shares		10
Meaning and Need for Valuation; Methods of Valuation - Intrinsic Value Method, Yield Method, Fair Value Method; Valuation of Preference Shares - Problems.		
Unit- 5: Financial Statements of Companies		14
Statutory Provisions regarding Preparation of Financial Statements of Companies as per schedule III of New Companies Act 2013 and IND AS-1; Treatment of Special Items – Tax deducted at source, Advance payment of Tax, Provision for Tax, Depreciation, Interest on Debentures, Dividends; Rules regarding payment of dividends – Transfer to Reserves; Preparation of Statement of profit and loss and Balance Sheet.		
Skill Development Activities: <ol style="list-style-type: none"> Determine Underwriters' Liability in case of an IPO, with imaginary figures. Prepare the format of 'Statement of Profit and loss' with imaginary figures. Prepare Balance Sheet with imaginary figures. Calculate the intrinsic value of shares under Net Asset Method. 		

Books for References:

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

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

e. Average size of shirts

Books for References:

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

Name of the Program: BACHELOR OF COMMERCE (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	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Demonstrate an understanding of the concepts of costing and cost accounting. Demonstrate the ability to prepare a Cost Statement. Prepare material related documents, understand the management of stores and issue procedures. Demonstrate the ability to Calculate Wages and Bonus. Classify, allocate, and apportion overheads and Calculate Overhead absorption rates. 		
SYLLABUS:		HOURS
Unit.1: Introduction to Cost Accounting		8
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.		
Unit- 2: Cost Sheet		12
Cost Sheet - Meaning and Cost heads in a Cost Sheet, Preparation of Cost Sheet - Problems on Cost Sheets (including Unit costing and Tenders & Quotations).		
Unit-3: Material Cost		10
Material Cost: Meaning, Importance of Material cost; Types of Materials – Direct and Indirect Materials; Procurement- Procedure for procurement of materials and documentation involved in materials accounting; Material Storage: Duties of Store keeper; Issue of Materials- Pricing of material issues, Preparation of Stores Ledger Account under FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems. Materials control. - Techniques of Inventory Control - Problems on Level Setting and EOQ.		
Unit- 4: Labour Cost		12
Labour Cost: Meaning and Types of Labour Cost –Attendance Procedure-Time keeping and Time booking and Payroll Procedure; Idle Time- Causes and Treatment of Normal and Abnormal Idle time, Over Time; Labour Turnover: Meaning, Causes and Effects of labour turnover; (theory only). Methods of Wage Payment: Time rate system and piece rate system; Incentive schemes - Halsey plan, Rowan plan, Taylor's differential piece rate and Merrick's multiple piece rate system, –problems based on calculation of wages and earnings.		
Unit- 5: Overheads		08
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); **Machine Hour Rate-** Meaning and Problems on calculation of Machine Hour Rate.

Skill Development Activities:

1. Mention the causes of labour turnover in manufacturing organisations.
2. Name any five documents used for material accounting.
3. Prepare a dummy Payroll with imaginary figures.
4. List out the various overhead items under Factory, administrative, Selling & distribution overheads (six items each).

Books for References:

1. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
2. Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.
3. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
4. Iyengar, S.P. Cost Accounting, Sultan Chand & Sons
5. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education.
6. Jawahar Lal, Cost Accounting., McGraw Hill Education
7. Made Gowda J, Cost Accounting, HPH.
8. Rajiv Goel, Cost Accounting, International Book House
9. Mariyappa B Cost Accounting, HPH

Name of the Program: BACHELOR OF COMMERCE (LSCM) Course Code: B.Com. LSCM 3.4 Name of the Course: LOGISTICS MANAGEMENT		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to a. Understand the 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
Unit- 1: Introduction to Logistics Management		12
Meaning, Importance and Types of Logistics - Logistics management, Benefits of Logistics Management - Logistics Interface with other functional areas, seven R's of Logistics, Elements of Logistics Management.		
Unit-2: Inventory Management in Logistics and SCM		12
Inventory functionality- Geographical specialization, Decoupling, Balancing demand and supply, buffer uncertainties; Types of inventory - Inventory expectations - Planning inventory (when and how much- EOQ)-managing uncertainty - fill rate estimations, Inventory management policies - Methods of inventory control - Concepts of collaborative inventory replenishment, MRP, DRP, JIT, JIT II, Kanban		
Unit- 3: Transportation Management		12
Transport structure- Rail, Road, water, air and pipeline, Inter-modal - (Performance characteristics and suitability of each mode); Suppliers of transport service- Single mode carriers, specialized carriers, Inter-modal transportation (TOFC, COFC), Containership, Non-operating intermediaries. Transport Operation Planning- Equipment scheduling, yard management, load planning, routing and advanced shipment notification, movement administration, consolidation, negotiation, control of transport management, audit and claim administration, logistics integration; Transport documentation: BOL, Freight Bill, Shipment manifest, Transport pricing methods- FOB, Delivery pricing, promotional pricing, menu pricing issues		
Unit- 4: Warehousing		12
Warehousing- Meaning and benefits of warehousing, warehouse operations, Warehouse ownership arrangement- Private, public, contract, network development Warehouse decisions- site selection, design, product mix analysis, expansion, material handling, layout, sizing, WMS (concept only)		
Unit- 5: Packaging and Material Handling		08
Packaging- Packaging perspectives within an organisation – Types of packaging benefits of modular packaging, packaging for material handling efficiency- product design, unitization and communication Material handling - material handling systems- mechanized, semi-automated, automated and information directed (meaning and types of material handling under each system) Special handling consideration- E-fulfillment, environmental concerns, regulatory environment and returns processing.		

Skill Development Activities:

1. Discuss any three logistical activities and their merits and demerits
2. Analyse the trade-off between cost and service levels in logistics with an example
3. Determine the EOQ and its impact of the carrying costs and average inventory for an organization
4. Identify and list out the various Inventory control techniques used in SC organisations.

Books for References:

1. Donald J Bowersox, David J Closs, “Logistical Management – The integrated Supply Chain Process”, McGraw-Hill Edition-2000
2. John J Coyle, Edward J Bardi and C John Langley Jr. “The management of Business Logistics- A supply Chain perspective”, Thomson South- Western, 7th edition.
3. Vinod V Sophil, 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 (LSCM) Course Code: B.Com SEC 3.5 Name of the Course: CORPORATE COMMUNICATION SKILLS		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
2 CREDITS	3 HOURS	30 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Review of Journals and Books etc.		
Course Outcomes: On successful completion of the course, the students will be able to a) Identify the importance of Business correspondence b) understand the different types of Business Communication c) Learn different types of communication skills d) Understand and write the different types of Business Letters		
SYLLABUS:		HOURS
Unit-1: FUNDAMENTALS OF COMMUNICATION		08
Introduction - Meaning of Communication; Purpose or Objectives of Communication; Process or Stages of Communication; Principles of Effective Communication; Barriers to Effective Communication; Types of Communication (Meaning & Features) – Interpersonal, Intrapersonal, Internal, External, Upward, Downward, Lateral, One-way, Two-way, Verbal and Non-verbal communication, Formal & Informal, Cross Cultural Communication; Scope of Communication; Limitations of Communication.		
Unit-2: COMMUNICATION SKILLS		12
Reading skills – Meaning; Importance of Reading Skills; Reading comprehension skills – Literal, Evaluative, Inferential; Types of Reading Techniques – Skimming, Scanning, Intensive, Extensive and Guidelines for improving Reading Skills. Listening skills – Meaning; Importance of Listening; Types of listening (Meaning and Benefits of each type of Listening) – Attentive, Reflective, Discriminative, Comprehension, Critical, Biased, Evaluative, Appreciative, Sympathetic & Empathetic; Barriers to listening; Overcoming barriers to listening. Note taking skills – Meaning and Importance; Methods – Outline Method, Cornell Method, Mapping Method, Charting Method, Box & Bullet Method. Presentation skills – Meaning of Presentation in Business Communication; Importance of Presentation Skill in Business; Types of Presentations (Meaning, Pros & Cons of each type) – Informative, Instructional, Progress Reporting, Persuasive, Decision making, Problem Solving.		
Unit-3: BUSINESS LETTERS		10
Types of Business letters- Enquiries & replies, Offers and Quotation, Orders and their execution, Complaints & ATRs, Remittance letters, Sales letters, Follow-up letters, Circular letters, Agency letters, Status enquiries, Collection letters. AI tools in Business Communication		
Skill Development Activities: 1. Draft a Quotation with imaginary content. 2. List out the various parts of Business Letter. 3. List any 5 AI tools used for Business Communication. 4. Identify at least three barriers to listening you experience daily and propose strategies to overcome them.		

Books for References:

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

Name of the Program: BACHELOR OF COMMERCE (LSCM) Course Code: B.Com. LSCM 4.1 Name of the Course: ADVANCED CORPORATE ACCOUNTING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to a. Know the procedure of Redemption of Preference Shares and Debentures. b. Comprehend the different methods of Amalgamation and Acquisition of Companies. c. Understand the process of Internal Reconstruction. d. Understand the process of Liquidation of Companies. e. Prepare the liquidators Final statement of accounts.		
SYLLABUS:		HOURS
Unit-1: Redemption of Preference Shares		08
Meaning – Legal Provisions – Treatment of premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging cash balance for the purpose of redemption – minimum number of shares to be issued for redemption – issue of bonus shares – preparation of Balance sheet after redemption (As per Schedule III of Companies Act 2013).		
Unit- 2: Redemption of Debentures		08
Meaning – Types of Debentures – Methods of Redemption of Debentures – Lump sum Method, Instalment Method, Sinking Fund Method, Insurance Policy Method (Problems only on Sinking Fund method of Redemption of Debentures)		
Unit-3: Amalgamation and Acquisition of Companies		14
Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Calculation of Purchase Consideration (IND AS - 103), Net asset Method - Net Payment Method and Lumpsum method, Accounting for Amalgamation (Problems under purchase method only) –Ledger Accounts in the Books of Transferor Company and Journal Entries in the books of Transferee Company – Preparation of Balance Sheet after Amalgamation and Acquisition. (As per Schedule III of Companies Act 2013)		
Unit- 4: Internal Reconstruction of Companies		12
Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction (Schedule III to Companies Act 2013).		
Unit- 5: Liquidation of Companies		12
Meaning of Liquidation, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court. Order of payments in the event of Liquidation. Liquidator's Statement of Account. Liquidator's remuneration. Problems on preparation of Liquidator's Final Statement of Account.		
Skill Development Activities: 1. List out legal provisions in respect of Redemption of Preference shares. 2. Calculation of Purchase consideration with imaginary figures under Net Asset Method. 3. List out legal provisions in respect of internal reconstruction. 4. Prepare Liquidator's Final Statement of Account with imaginary figures.		

Books for References:

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

Name of the Program: BACHELOR OF COMMERCE (LSCM) Course Code: 4.2 Name of the Course: QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS-II		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the Students will be able to a. To apply Correlation and Regression for data analysis b. Do estimation through time series analysis and find the trend c. To Interpolate and Extrapolate the data d. To find the association in two variables		
SYLLABUS:		HOURS
Unit-1: Correlation Analysis		10
Correlation – Meaning & Definition - Uses – Types – Interpretation of Correlation, Probable Error – Calculation of Karl Pearson’s Coefficient of Correlation (Deviations taken from Arithmetic Mean only) & Spearman’s Rank Correlation – Problems when ranks are given, ranks are not given and tied ranks (Excluding Bi-variate and Multiple correlation).		
Unit- 2: Regression Analysis		10
Meaning, Difference between Correlation and Regression, Regression Equations – X on Y and Y on X using Regression Coefficients- Problems on estimations		
Unit-3: Time Series Analysis		12
Meaning, Components of a Time Series; Measurement of trend: Calculation of trend values(Y_c) under Least square method and Moving Average method (3 yearly, 4 yearly and 5 yearly moving averages)		
Unit- 4: Interpolation And Extrapolation		12
Meaning, Assumptions and uses of Interpolation and Extrapolation. Methods of Interpolation: Binomial expansion method (estimation of One and Two missing Values) and Newton’s forward difference method (problems on interpolating with one missing value)		
Unit- 5: Association of Attributes		12
Classification, Correlation and Association, Types of Association, Comparison of Observed and Expected Frequencies, Yule’s Coefficient of Association. Chi-square Test, Assumptions, Degrees of Freedom, Significance level, Test of goodness of fit, Test of Independence – 2x2 Problems.		
Skill Development Activities: 1. Collect statistics on the ranks given by two judges for 10 beauty pageant candidates and compute rank correlation coefficient 2. Calculate 3 yearly moving averages with imaginary values. 3. Fit a Straight Line Trend with Imaginary Figures and show it graphically 4. Calculate the association of any two attributes with imaginary data.		

Books for References:

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

Name of the Program: BACHELOR OF COMMERCE (LSCM) Course Code: B.Com LSCM 4.3 Name of the Course: RESEARCH METHODOLOGY		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work, WBL, literature reviews etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Explain the fundamental concepts, scope, and methodologies of business research. Apply appropriate research problem formulation, hypothesis development, and sampling techniques to real-world business scenarios. Analyse collected data using statistical tools and techniques to derive meaningful business insights. Critically evaluate research findings and test hypotheses using appropriate statistical methods. Design and develop a well-structured research report with proper interpretation, visualization, and ethical considerations. 		
SYLLABUS:		HOURS
Unit 1: Introduction to Business Research		10
Research: Meaning, Purpose, Scientific method, types of research; scope of business research. Review of literature: need, purpose, notes taking.		
Unit 2: Research Design		12
Selection and formulation of a research problem, formulation of hypothesis, operational definition of concepts, sampling techniques. Research Design: Meaning, nature, process of preparation, components of research design.		
Unit 3: Data Collection and Processing		12
Data: Sources of data, methods, of collection; observation interviewing, mailing; tools for collection data; interview schedule, interview guide, questionnaire, rating scale, socio-metry, check list; pre-testing of tools, pilot study. Processing of data; checking, editing, coding, transcription, tabulation, preparation of tables, graphical representation.		
Unit 4: Tools for Data Analysis		12
Statistical Techniques: Descriptive Statistics -Mean, Median, Mode, Standard Deviation, Mean Deviation and Quartile Deviation; Inferential Statistics -t-test, Chi-square test and ANOVA & Regression analysis [Meaning and application of each in Business Research]. Data analysis tools for Social Science Research: Python, R, SPSS, Tableau and Excel (Concepts and application only)		
Unit 5: Research Reports		10
Research Reports- Characteristics of good Research Report, types of reports, style of report writing, Steps in drafting the Report.		

Skill Developments Activities:

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

Books for References:

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

Name of the Program: BACHELOR OF COMMERCE LSCM) Course Code: B.Com. LSCM 4.4 Name of the Course: SOURCING FOR LOGISTICS AND SUPPLY CHAIN		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to a) Understand various concepts relating to sourcing for logistics b) Examine the requirements for sourcing from external sources c) Comprehend the assessment criteria for selection and evaluation of suppliers' financial performance and stability d) Gain knowledge on different regulatory aspects of sourcing		
SYLLABUS:		HOURS
Unit- 1: Sourcing for Logistics		12
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.		
Unit-2: External Sourcing		12
Criteria for sourcing requirement from external suppliers – Quality Assurance, Environmental and Sustainability, Technical Capabilities, System Capabilities, Labour Standards, Financial Capabilities. Award criteria – Price, Total Life Cycle Costs, Technical Merit, Added Value Solutions, Systems and Resources.		
Unit- 3: Assessment of Supplier Financial Performance and Stability		12
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		
Unit- 4: Assessment of Market Data		12
Analysis of Suppliers' Market; Secondary Data on Markets & Suppliers; Indices that measure economic data. Process of obtaining tenders and quotations. Decision criteria for tenders and quotations. Criteria to assess tenders and quotations – Use of weighted points system.		
Unit- 5: Legislative Regulatory and Organizational Requirements		08
Legislative, Regulatory & Organizational Requirements when sourcing from not-for-profit, private and public sector suppliers. Competitive tendering process. Timescales on tendering process. Procedure for award of contract. Role of Regulatory bodies.		
Skill Development Activities: 1. Highlight the stages when Early Supplier Involvement is encouraged by companies to maximise the benefits 2. List out the roles of regulatory bodies associated with sourcing. 3. List out any 5 benefits of co-location of suppliers to the company. 4. List out the Credit rating agencies for supplier assessment.		

Books for References:

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

<p align="center">Name of the Program: BACHELOR OF COMMERCE (LSCM) Course Code: B.Com. LSCM 4.5 (SEC) Name of the Course: INFORMATION TECHNOLOGY IN SUPPLY CHAIN MANAGEMENT</p>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
2 CREDITS	3 HOURS	30 HOURS
<p>Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.</p>		
<p>Course Outcomes: On successful completion of the course, the students will be able to</p> <ol style="list-style-type: none"> 1. Understand the need for IT in Supply Chains and IT Integration 2. Get an overview of the IT infrastructure 3. Comprehend the supply chain information system design, planning and execution 4. Understand the working of digital supply chains 5. Analyse the emerging technologies, cyber security and risk management in supply chains 		
SYLLABUS:		HOURS
Unit- 1: Information Technology in Supply Chains		08
<p>Need for IT in business, Goals of Supply chain IT, The role of IT in Supply chains, Uses of IT in inventories, transportation & facilities within a supply chain, Supply Chain IT frame Work-macro-Processes, IT for Supply Chain excellence, Digital Supply Chain vs Traditional SCM; Benefits & Challenges of IT Integration in SCM; The future of IT in Supply Chain.</p>		
Unit-2: Supply Chain IT Infrastructure		10
<p>Information Technology infrastructure – Presentation Devices, Communication Devices, Data base, System architecture, Service oriented architecture (SOA), SOA strategies of companies, ERP vendor platforms, RFID and POS data, Business benefits of RFID.</p>		
Unit- 3: Supply Chain IT Implementation and Information System Design		12
<p>The Supply chain IT in Practice, Integrating Supply chain information technology, Types of Information Systems in SCM-Transaction Processing Systems (TPS), Management Information Systems (MIS), Decision Support Systems (DSS) Stage of Supply Chain planning, development, and implementation of ERP & DSS, Structure of DSS, Selection of Supply Chain DSS, Supply Chain Master Planning; Supply chain information System Design- Planning, Capacity, Performance requirement, manufacturing requirement, Operation, Transportation, Inventory development; WMS and TMS- concepts only</p>		
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Write a note on the role of AI in supply chain management 2. Design a Supply Chain Information system for Grocery store. 3. Design supply chain information system for Manufacturing company 4. Design supply chain information system for a hospital 		
<p>Books for References:</p> <ol style="list-style-type: none"> 1. David Simchi Levi, Philip Kaminsky, Edith Simchi –Levi Designing & Managing –The Supply Chain, TATA MCGRAW-HILL. 2. Sunil Chopra & Peter Meindl, Supply Chain Management, PHI 3. Donald Waters, Logistics- An Introduction to Supply Chain Management, Palgrave Macmillan, New York 4. Logistical Management-The integrated Supply Chain Process – Donald. J. Bowersox & Donald. J. Closs, TATA McGraw Hill 		

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

Name of the Program: BACHELOR OF COMMERCE LSCM) Course Code: B.Com. LSCM 5.1 Name of the Course: QUALITY MANAGEMENT		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to a) Understand the importance of quality in organisations b) Comprehend the different quality management systems and tools c) Understand the importance of quality control in supply chains d) Evaluate the vendor quality and supplier certifications e) Have an overall understanding of the quality movement		
SYLLABUS:		HOURS
Unit- 1: Evolution of Quality Management		12
Concept of Quality, Quality movement, Philosophies of the gurus - (Edward Deming, Joseph Juran, Genichi Taguchi, Masaki Imai, Philip Crosby) Difference between product and service quality Management approaches to quality improvement - Total Quality Management (TQM- general model), Continuous improvement, Zero defects, Just-In-Time (JIT), Lean management, Benchmarking .		
Unit-2: Quality Management Systems, Tools and Cost		12
Management: Meaning, Importance, Elements, principles and benefits of Quality Management., QMS: Quality management system- Meaning and benefits of QMS in organisations, Quality Management tools: Pareto Charts, Cause-and-effect diagrams, Process flow charts, Run diagrams, frequency histograms, scatter diagrams, control charts (Mean & Range). Cost of Quality: Meaning and types- Preventive, Appraisal and Internal and External failure costs; COPQ.		
Unit- 3: Quality Control in Supply Chain Management		12
Quality Control: Meaning of Quality control, Aspects of Quality Control, Six Sigma - Principles, Benefits and Steps of Six Sigma; Methods (DMAIC, DMADV), Applications of six sigma for quality improvement in organizations; Management Action for Quality Assurance, Activities under Quality Assurance. Quality control of purchased materials and products in a supply chain		
Unit- 4: Vendor Quality Management		12
Meaning of supplier quality, Role of Purchasing in managing supplier quality - Vendor quality analysis process, supplier performance measurement, supplier certifications, general problems of vendor quality, Supplier/Vendor Quality Survey, Model for evaluation of Supplier Quality. Supplier Quality improvement: A case study on ALCOA.		
Unit- 5: Quality Movement and Bench Marking		08
Organisations supporting the quality movement, Quality Standards comparison, and awards (Malcolm Baldrige National Quality Award)- case studies Benchmarking: Meaning, Concepts, Benefits, elements, Reasons for benchmarking, process of benchmarking, Deming's 14 Points, FMEA, Quality Function Deployment (QFD) – House of Quality, QFD Process, Benefits,		
Skill Development Activities: 1. Briefly highlight the service quality dimensions as compared to product quality 2. Prepare a cause-and-effect diagram for a defective product of a company. 3. List out the criteria for evaluating vendor quality 4. Briefly Highlight the uses of Six sigma		

Books for References:

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

Name of the Program: BACHELOR OF COMMERCE LSCM) Course Code: B.Com. LSCM 5.2 Name of the Course: SUPPLY CHAIN MANAGEMENT FOR SERVICE INDUSTRY		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminars, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to understand <ol style="list-style-type: none"> 1. Global and Indian Scenario in services sector 2. Services Marketing Mix and life cycle 3. Service Process Enablers and managerial challenges 4. Sourcing strategy and the associated costing and revenue management aspects 5. Service Quality & Supply Chain Performance Measurement 		
SYLLABUS:		HOURS
Unit- 1: Introduction to Services		12
Nature of Services; Characteristics of Services – Intangibility, Inconsistency, Inseparability, and Inventory; Search, Experience and Credence Attributes; Classification of Services; Consumer versus Industrial Services. Global and Indian Scenario in services sector: Importance of Services Marketing; Every business a service business; Service as key differentiator for manufacturing industries, Overview of Service Industry		
Unit-2: Supply Chain Services		12
Introduction to the 7 Ps of Services Marketing Mix; Product-Service, Continuum; Standalone service, Products; Service products bundled with tangible products; Service Life Cycle. Management Components of SCM in services Procurement and Distribution: Procurement and Distribution Strategies for Services; Challenges in Procurement and Distribution of Services; Role of Internet in Procurement and Distribution of Services.		
Unit- 3: Service Process Enablers		12
Human Resource Factor: The key role of service employees in a service business; Service profit chain, Concept of Service encounter – Moment of Truth; Training and development of employees; Motivation and empowerment Service as Process: Service as a process & as a system - Different process aspects and managerial challenges - Strategies for managing inconsistency – Customer role in services - Customers as ‘co-producers’; Self Service Technologies, – Customer Service in Service Marketing		
Unit- 4: Service Strategy		12
Sourcing strategy- The Role of Sourcing in Supply Chain, Supplier Scoring & Assessment, Sourcing Planning & Analysis, Making Sourcing decisions in Practice. Costing and Revenue Management Strategy; Applying technology to service settings, e-services.		
Unit- 5: Service Quality & Supply Chain Performance Measurement		08
Monitoring and Measuring customer satisfaction, Order taking and fulfilment; Service Guarantee - Handling complaints effectively; Defects, Failures and Recovery. Concept and Importance of quality in Services; How customers evaluate service performance, Service Quality Models; Supply Chain Performance Measurement and Supply Chain Management - Future Directions		

Skill Development Activities:

1. Draw a chart showing the 7 Ps of Services Marketing Mix
2. List out some of the e-services provided in the retail Supply chains.
3. Develop a Service Quality Model for any one service of your choice.
4. Identify a few services rendered in other countries except India.

Books for References:

1. Supply Chain Management -Sunil Chopra & Peter Meindl (PHI)
2. Essentials of Supply Chain Management -Dr. R.P Mohanty &Dr. S.G. Deshmukh, Jaico student edition
3. 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
4. Rahul V Altekar, “Supply Chain Management- Concepts and Cases”, Prentice Hall of India Pvt. Ltd

Name of the Program: BACHELOR OF COMMERCE (LSCM) Course Code: B.Com. LSCM 5.3 Name of the Course: INCOME TAX-1		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to a) Understand the basic concepts of Income Tax as per Income Tax Act 1961. b) Understand the provisions for determining the residential status of an Individual. c) Comprehend the meaning of Salary, Perquisites, allowances and Profit in lieu of salary, and various retirement benefits. d) Compute the income from house property for different categories of house property. e) Comprehend the assessment procedure and to know the power of income tax authorities.		
SYLLABUS:		HOURS
Unit-1 : Basic Concepts of Income Tax		08
Introduction – Meaning of tax- types of taxes and canons of taxation- Important definitions- Assessment year, previous year including exceptions, assesses, person, income, casual income, Gross total income, Total income, Agricultural income, Tax Rates (Old and New Regimes). Exempted incomes of individuals under section 10.		
Unit- 2: Assessment Procedure and Income Tax Authorities		08
Meaning of Assessment - Types of Assessment– LSCM Assessment- Self Assessment – Best Judgement Assessment- Summary Assessment – Scrutiny Assessment – Income Escaping Assessment - Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions where quoting of PAN is compulsory. Income Tax Authorities their Powers and functions. CBDT, CIT and AO.		
Unit-3: Residential Status and Incidence of Tax		10
Introduction – Residential status of an individual. Determination of residential status of an individual. Incidence of tax or Scope of Total income. Problems on computation of Gross total Income of an individual (excluding deductions U/S 80).		
Unit- 4: Income from Salary		18
Introduction - Meaning of Salary - Basis of charge – Definitions – Salary, allowances, Perquisites and profits in lieu of salary - Provident Fund - Retirement Benefits – Gratuity, pension and Leave salary. Deductions U/S 16 and Problems on Computation of Taxable Salary.		
Unit- 5: Income from House Property		12
Introduction - Basis of charge - Deemed owners -House property incomes exempt from tax, Vacancy allowance and unrealized rent. Annual Value – Determination of Annual Value - Deductions U/S 24 from Net Annual Value - Problems on Computation of Income from House Property.		

Skill Development Activities:

- 1) List out any 6 Incomes exempt from tax under section 10 of an Individual.
- 2) Draw an organization chart of Income Tax Authorities.
- 3) Prepare the chart of perquisites received by an employee in an organization.
- 4) Prepare the chart of Computation of Income under House Property.

Books for References:

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.

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

Name of the Program: BACHELOR OF COMMERCE (LSCM) Course Code: B.Com LSCM 5.4 Name of the Course: GOODS AND SERVICES TAX		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a) Comprehend the concepts of Goods and Services tax. b) Understand the fundamentals of GST. c) Understand the GST Registration Process. d) Analyze the GST Procedures in Business. e) Know the GST Assessment and its computation		
SYLLABUS:		HOURS
Unit-1: Introduction to GST		10
Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition, Powers and Functions. CGST Act-2017- Features and Important definitions		
Unit-2: GST Registration and Taxable Event		10
Registration under GST provision and process. Amendment and cancellation of registration, Taxable-event- Supply of goods and services - Meaning, Scope and types – composite supply, Mixed supply. Determination of time and place of supply of goods and services. Levy and collection of tax. List of exempted goods and services-Problems.		
Unit-3: Input Tax Credit		12
Input Tax Credit - Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input tax, Reverse Charge Mechanism, tax invoice, Problems on input tax credit		
Unit-4: GST Assessment		12
Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self- Assessment, Summary and Scrutiny. Special Provisions. Taxability of E-Commerce, Anti-Profitteering, and Avoidance of dual control- issues in filing of returns, monthly collection targets, GST Council meetings.		
Unit-5: Valuations of Goods and Services Under GST		08
Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money. Valuation rules for supply of goods and services: 1) General Valuation Rules; 2) Special Valuation Rules; Other cases for valuation of supply, imported services, imported goods, valuation for discount. Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value. Problems on GST.		

Skill Development Activities:

1. Prepare a tax invoice under the GST Act.
2. Write the procedure for registration under GST.
3. Prepare a chart showing rates of GST.
4. List out the exempted Goods and Services under GST.

Books for References:

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. Mehrotra and S.P. Goyal, Goods and Services Tax.
6. G.B. Baligar, Goods and Services Tax, Ashok Prakashan, Hubli.

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

Name of the Program: BACHELOR OF COMMERCE (LSCM) Course Code: B.Com. LSCM 5.5 Name of the Course: COSTING METHODS		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to a. Understand the various methods of costing applicable to different industries. b. Determine the cost under different methods of costing. c. Analyze the Steps involved in different methods of Costing d. Understand the Meaning and Steps in Activity Based Costing		
SYLLABUS:		HOURS
Unit-1: Job Costing and Batch Costing		08
Job Costing: Meaning, Features, Objectives, Applications, Advantages and Disadvantages, Job cost sheet- Simple problems. Batch Costing: Meaning, difference between Job and Batch costing; Process of accumulation and calculation; Determination of EBQ- problems		
Unit- 2: Contract Costing		14
Contract Costing: Meaning, features of Contract costing, Applications of Contract Costing, Differences between Job costing and Contract costing; Terms used in Contract Costing; Treatment of profit on incomplete contracts-Problems on Preparation of Contract account and Contractee's account (excluding Trial Balance and Balance Sheet problems).		
Unit-3: Process Costing		14
Process costing: Meaning, features and applications of Process Costing; Differences between Job Costing and Process Costing; Treatment of process losses and gains in Process accounts; preparation of Process Accounts - Problems		
Unit- 4: Operating Costing		12
Introduction to Operating Costing; Application of Operating Costing; Cost components and Cost units for different services - Transport Services, Hospital and Educational institutions; Problems on preparation of Operating Cost Statement for Transport service only		
Unit- 5 : Recent Trends in Costing		08
Target Costing, Zero based budgeting, Responsibility Accounting, Product Life cycle costing, Focus Costing, Lean Costing (Meaning and features only)		
Skill Development Activities: 1. Prepare and Job Cost Sheet with imaginary figures. 2. Prepare the methods of calculating notional profits for contracts at different stages of Completion with imaginary figures. 3. List any five organizations using Process Costing. 4. Identify the costs associated with Life cycle costing		

Books for References:

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

Name of the Program: BACHELOR OF COMMERCE LSCM) Course Code: B.Com. LSCM 6.1 Name of the Course: GLOBAL SUPPLY CHAIN MANAGEMENT		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to a) Understand the market forces for global supply chains b) Comprehend the strategies adopted to manage risks in supply chains. c) Gain knowledge on the global Supply chain performance d) Understand the significance of green supply chains		
SYLLABUS:		HOURS
Unit- 1: Global Supply Chains		12
Introduction to global supply chains, Driving Forces of Global Supply Chains -Global market forces, Technology force, Global cost forces, Political forces -Stage of International Development with particular reference to Supply chains.		
Unit-2: Global Supply Chain Strategies and Risk Management		12
Risk management in Global Supply Chains- Speculative Strategies, Hedge Strategies, Flexible Strategies; Strategic Requirements for Global Supply Chain implementation, Advantages of Global Supply Chains; Supply Chain security measures.		
Unit- 3: Issues in International Supply Chain Management		12
Issues in International Supply Chain Management –International Versus Regional Product, Local autonomy versus control logistics; Views on Global Logistics-Importing & Exporting, Main forces influencing imports and exports, Barriers to International Supply Chain Management and strategies to handle barriers		
Unit- 4: Global Supply Chain Performance		12
The Global Supply Chain Performance measures –Total Supply Chain management cost, supply chain cash-to-cash cycle time, production flexibility, delivery performance, perfect order fulfillment, supply chain e-business performance; Supply Chain performance measurement: Steps in performance measurement, Traditional methods: - cost, revenue and profitability measures, performance standards and variances; International measurement: - (Balanced Scorecard, ABC / ABM, SCOR, ASLOG, EVALOG, etc.).		
Unit- 5: Green Supply Chains		08
Green Supply Chain –Strategies. Green Supply Chain indicators, Strategic, tactical, Operational. Wastivity in Supply Chain.		
Skill Development Activities: 1. Show the Stage of International Development in SCM diagrammatically. 2. Study the Supply Chain security issues in global supply chains. 3. Discuss the Green Supply Chain strategies of any two select Companies. 4. Prepare a chart showing Supply Chain performance metrics using SCOR Model		

Books for References:

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

Name of the Program: BACHELOR OF COMMERCE (LSCM) Course Code: B.Com LSCM 6.2 Name of the Course: MANAGEMENT ACCOUNTING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a) Demonstrate the significance of management accounting in decision making. b) Analyze and interpret the corporate financial statements by using various techniques. c) Compare the financial performance of corporate through ratio analysis. d) Understand the latest provisions in preparing cash flow statement. e) Understand the concepts of Budgetary Control.		
SYLLABUS:		HOURS
Unit.1:Introduction to Management Accounting		10
Meaning and Definition, Objectives, Nature and Scope; Role of Management Accountant; Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting - Advantages and Limitations of Management Accounting. Management Reporting– Principles of Good Reporting System.		
Unit.2:Analysis of Financial Statements		12
Analysis of Financial Statements: Meaning and Importance of Financial Statement Analysis; Methods of Financial Analysis – Problems on Comparative Statement analysis, Common Size Statement analysis, Trend Analysis and Du-pont Analysis.		
Unit.3: Ratio Analysis		10
Meaning and Definition of Ratios and Ratio Analysis – Uses and Limitations of ratios – Classification of Ratios - Liquidity ratios, Solvency ratios, Turnover ratio and Profitability ratios; Problems on calculation of ratios and construction of Balance Sheet using the ratios.		
Unit.4: Cash flow Analysis		12
Meaning and Definition of Cash Flow Statement, Concept of Cash and Cash Equivalents, Uses of Cash Flow Statement – Limitations of Cash Flow Statement– Provisions of Ind. AS-7. Procedure for preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to Ind. AS-7.		
Unit.5: Budgetary Control		12
Introduction – Meaning & Definition of Budget and Budgetary Control, Objectives of Budgetary Control, Essential requirements of budgetary control, Advantages and disadvantages of budgetary control; Types of budgets- Functional Budgets, Cash budget, sales budget, purchase budget and production budget, Fixed and Flexible budgets - Problems on Flexible budget (Total cost budget only) and Cash budgets.		

Skill Development Activities:

1. Prepare with imaginary figures a Cash budget.
2. Prepare with imaginary figures comparative statement and analyze the financial position.
3. Prepare with imaginary figures cash flow statement
4. Prepare a Trend analysis statement for three years with imaginary figures.

Books for Reference:

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

Name of the Program: BACHELOR OF COMMERCE (LSCM) Course Code: B.Com LSCM 6.3 Name of the Course: INCOME TAX-II		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ul style="list-style-type: none"> a) Understand the procedure for computation of income from business and other Profession. b) Understand the provisions for computation of capital gains. c) Learn to compute the taxable income from other sources. d) Learn the computation of total income of an Individual. e) Understand the provisions relating to Set Off and Carry Forward of Losses 		
SYLLABUS:		HOURS
Unit. 1: Profits and Gains of Business and Profession		16
Introduction-Meaning and definition of Business, Profession and Vocation. - Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable losses - Expressly disallowed expenses and losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern - Problems on computation of income from profession: Medical Practitioners, Advocates and Chartered Accountants only.		
Unit. 2: Capital Gains		12
Introduction - Basis for charge - Capital Assets - Types of capital assets – Transfer - Computation of capital gains – Short term capital gain and Long term capital gain - Exemptions under section 54, 54B, 54EC, 54D and 54F. Problems covering the above sections.		
Unit. 3: Income from other Sources		10
Introduction - Incomes taxable under Head income other sources – Securities - Types of Securities - Rules for Grossing up. Ex-interest and cum-interest securities. Bond Washing Transactions - Computation of Income from other Sources.		
Unit. 4: Set Off and Carry Forward of Losses and Deductions from Gross Total Income.		10
Meaning- Provisions of Set off and Carry Forward of Losses (Theory only) Deductions under Sections 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80TTA, 80 TTB and 80U as applicable to Individuals.		
Unit. 5: Computation of Total Income and Tax Liability		08
Computation of Total Income and tax liability of an Individual Assessee.		

Skill Development activities:

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

Books for Reference:

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

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

Name of the Program: BACHELOR OF COMMERCE LSCM) Course Code: B.Com. LSCM 6.4 Name of the Course: INTERNATIONAL SUPPLY MANAGEMENT		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to a) Get an overview of global supply chains b) Comprehend the compensation and negotiation strategies in international supply chain management c) Understand the ethical and professional standards and legal considerations d) Comprehend World class demand and supply management		
SYLLABUS:		HOURS
Unit- 1: Global Supply Management		12
Stages in Global Supply Management, Reasons for global sourcing, Potential problems, Currency and payment issues, Managing international currency risks, Political and economic alliances: EU, NAFTA, ASEAN, APEC		
Unit-2: Compensation and Negotiations for International Supply		12
Compensation: Introduction to Contract Compensation, Types- general and special type of contract compensation arrangements, considerations in selection of contract types. Negotiations: Objectives of negotiations, Negotiation process, Negotiations in Supply chain management- Contractual, Collaborative and Alliance negotiating techniques.		
Unit- 3: Contract Management in Global Supply Chains		12
Need for and Role of Contract Management, Types of supply chain contracts- Procurement contracts, Manufacturing and service contracts, Logistics and transportation contracts, Licensing and intellectual property agreements; Monitoring and managing the project progress, monitoring and controlling the total supplier performance, supplier evaluation techniques;		
Unit- 4: Ethical and Professional Standards and Legal Considerations		12
Ethics: Ethics in supply management context, Principles and standards of supply management practices, Management responsibilities - written standards, ethics training and education, departmental environment; dealing with grey areas. Legal Considerations: Basic and Special legal considerations, dispute resolution, JIT contracts, international consideration		
Unit- 5: World Class Supply Chain Management		08
World class Demand management: Meaning of Demand Management, World class demand management (WCDM), Four-stage model of demand management and logistics management, The Bullwhip effect, World class logistics management (WCLM), Role of IT in Supply Management Implementing World Class Supply Management: Strategic Planning, Leadership, Transformational training		
Skill Development Activities: 1. List out a few global trade agreements on sourcing made by anyone (EU, NAFTA, ASEAN, APEC) 2. Bring out any 5 differences between contractual, collaborative relationships and alliance partnerships in supplier relations 3. Explain the working of JIT contracts for an Automobile Company. 4. Chart out the impacts of the Bullwhip effect on demand forecasting and the errors involved therein.		

Books for References:

1. Supply chain Management, Sunil Chopra & Peter Meindl (PHI)
2. Dr. R.P. Mohanty & Dr. S.G. Deshmukh, “Essentials of Supply Chain Management”, Jaico Student Edition
3. Rahul V Altekar, “Supply Chain Management- Concepts and Cases”, Prentice Hall of India Pvt. Ltd.
4. David Simchi-Levi, Philip Kaminsky, Edith Simchi-Levi, Ravi Shankar, Designing and Managing the Supply Chain, Concepts, Strategies and case studies, McGraw Hill Education (India) Private Ltd.
5. David N, Burt, Donald W. Dobler, Stephen L. Starling, “World Class Supply Management- A Key to Supply Chain Management”, Tata McGraw Hill Publishing Company Ltd., New Delhi.

Name of the Program: BACHELOR OF COMMERCE (LSCM) Course Code: B.Com LSCM 6.5 Name of the Course: AUDITING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a) Understand the conceptual framework of auditing. b) Examine the risk assessment and internal control in auditing c) Comprehend the relevance of IT in audit and audit sampling for testing. d) Examine the company audit and the procedure involved in the audit of different entities. e) Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.		
SYLLABUS:		HOURS
Unit.1: Introduction to Auditing		12
Introduction – Meaning and Definition – Objectives– Types of Audit– Benefits and Inherent Limitations of Audit; Preparation before commencement of new audit; Auditor- Meaning and Essential Qualities of an Auditor; Meaning of Assurance Engagements, Difference between Reasonable Assurance Engagement and Limited Assurance Engagement, Meaning and basic purpose of Engagement and Quality Control Standards.		
Unit.2: Risk Assessment and Internal Control		10
Introduction–Audit risk–Assessment of risk. Internal Control: Meaning and objectives–Internal check- Meaning, objectives and fundamental Principles. Internal check with regards to wage payment –Cash sales – and Cash purchases.		
Unit.3: Verification and Valuation of Assets and Liabilities		12
Meaning and objectives of verification and valuation – Position of an auditor as regards the valuation of assets. Verification and Valuation of different items of Assets: Land and Building - Plant and Machinery – Investment - Stock in Trade. Verification and Valuation of different items of Liabilities: Bills payable - Sundry Creditors and Contingent liabilities.		
Unit.4: Company Audit and Audit of other Entities		12
Company Auditor: Appointment – Qualification – Powers -Duties and liabilities - Professional ethics of an auditor. Other Entities: Audit Procedure of NGOs - Charitable Institutions – Educational institutions – Government – Local Bodies – Cooperative societies – Hotels – Hospitals – Clubs & Banks.		
Unit.5: Audit Report & Professional Ethics Recent Trends in Auditing		10
Meaning of Ethics in Auditing, Need for Professional Ethics- Fundamental Principles of Professional Ethics; Independence of Auditors, Threats and Safeguards to Independence of Auditors, Professional Skepticism, SA 210 Agreeing the Terms of Audit Engagement; Basic overview of SQC 1, and SA 220		

Skill Development Activities:

1. Design and develop an audit plan for a joint stock company
2. List the various documents necessary to be verified in the audit process
3. Record the verification procedure with respect to any one fixed asset.
4. List out Professional Ethics of an Auditor.

Books for Reference:

1. B. N. Tandon, Principles of Auditing, S. Chand and Company, New Delhi.
2. T. R. Sharma, Auditing Principles and Problems, Sahitya Bhawan, Agra.
3. J. M. Manjunatha and others, Auditing and Assurance, HPH.
4. Gupta Karnal, Contemporary Auditing, Tata Mc. Graw- Hill, New Delhi.
5. R. G. Saxena, Principles of Auditing.