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ಟಮಕ, ಕೋಲಾರ – 563103

CHOICE BASED CREDIT SYSTEM

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

SYLLABUS AS PER NEP GUIDELINES

**SUBJECT: BACHELOR OF COMMERCE (LOGISTICS
AND SUPPLY CHAIN MANAGEMENT)**

2021-22 onwards



BENGALURU NORTH UNIVERSITY

DEPARTMENT OF COMMERCE

Tamaka, Sri Devraj Urs Extension, Kolar, 563103.



Chairman, BoS

Dr. M Muniraju

Professor, Department of Commerce, Bengaluru City University

**Syllabus Framed as per the National Educational Policy – 2020
Academic Year - 2021-21**

12th, 16th and 22nd OCT 2021

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

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

MEMBERS PRESENT

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

Co-Opted Members

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

Minutes of the Meeting

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

Chairman - BOS



BENGALURU NORTH UNIVERSITY

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

**Based on
National Education Policy – 2020**

**for
Four Year Under-Graduate Program**

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

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

**Chairman, BoS
Dr. M Muniraju
Professor, Department of Commerce, Bengaluru City University**

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



BENGALURU NORTH UNIVERSITY
DEPARTMENT OF COMMERCE
REGULATIONS PERTAINING TO B.COM (L& SCM) DEGREE
According to NEP – 2020 (CBCS - SEMESTER SCHEME) 2021 – 22

I INTRODUCTION

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

II OBJECTIVES:

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

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

III. GRADUATE ATTRIBUTES

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

- **Disciplinary Knowledge**

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

- **Communication Skills**

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

- **Critical Thinking**

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

- **Problem solving**

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

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

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

- **Research Related Skills**

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

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

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

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

IV. ELIGIBILITY FOR ADMISSION

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

V. DURATION OF THE PROGRAMME

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

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

VI. MEDIUM OF INSTRUCTION

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

VII. ATTENDANCE

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

- A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the courses compulsorily.
- A student who fails to satisfy the above condition shall not be permitted to take the University examination.

VIII. TEACHING AND EVALUATION

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

IX. RECORD MAINTENANCE AND SUBMISSION

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

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

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

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

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

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

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

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

Template for IAT

Internal Assessment Test Bachelor (B.Com.)

Name of the Course:

Course Code:

Duration: 1 Hours

Total Marks: 20

SECTION-A

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

- 1.
- 2.
- 3.

SECTION-B

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

- 4.
- 5.
- 6.

SECTION- C

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

- 7.
- 8.

XXXXXXXX

XI. APPEARANCE FOR THE EXAMINATION

A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the university.

XII. PATTERN OF QUESTION PAPER

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



BENGALURU NORTH UNIVERSITY
DEPARTMENT OF COMMERCE

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

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

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

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

Note:

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

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

Notes:

- One Hour of Lecture is equal to 1 Credit.

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

Acronyms Expanded

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

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

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

Note:

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

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

Name of the Program: B.Com Logistics & Supply Chain Management**Course Code: B.Com (LSCM) 1.1****Name of the Course: Fundamentals of Accounting**

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4Credits	3 + 0+ 2 Hrs	56Hrs
Pedagogy: Classroomslecture,tutorials,Groupdiscussion,Seminar,Casestudies&field Work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
a) Understand the Basic Concepts of accounting		
b) The Ability to pass journal entries and prepare ledger accounts		
c) The Ability to prepare subsidiaries books		
d) The Ability to prepare trial balance and final accounts of proprietary concern.		
e) Ability to use accounting concepts in Spreadsheet.		
Syllabus:		Hours
Module: 1 - INTRODUCTION TO ACCOUNTING		12
Introduction – Meaning and Definition – Objectives of Accounting – Functions of Accounting– Users of Accounting Information – Limitations of Accounting – Accounting Cycle - Accounting Principles – Accounting Concepts and Accounting Conventions. Accounting Standards– objectives-significance of accounting standards. List of Indian Accounting Standards.		
Module: 2 - ACCOUNTING PROCESS		12
Meaning of Preparation of Statement of Profit and Loss and Balance Sheet of a proprietary concern with special adjustments like depreciation, outstanding and prepaid expenses, outstanding and received in advance of incomes, provision for doubtful debts, drawings and interest on capital. Double entry system – Process of Accounting – Kinds of Accounts – Rules-Transaction Analysis – Journal – Ledger – Balancing of Accounts – Trial Balance – Problems on Journal, Ledger Posting and Preparation of Trial Balance.		
Module: 3 - FINAL ACCOUNTS OF PROPRIETARY CONCERN		18
Preparation of Statement of Profit and Loss and Balance Sheet of a proprietary concern with special adjustments like depreciation, outstanding and prepaid expenses, outstanding and received in advance of incomes, provision for doubtful debts, drawings and interest on capital.		
Module: 4 – EMERGING TRENDS IN ACCOUNTING		14
Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting- Accounting with drones- Forensic Accounting- Accounting for Planet--Creative Accounting-Outsourced Accounting- Predictive Accounting (Theory Only)		
Skill Developments Activities:		
• List out any five accounting standards with formats		
• Produce documentary evidence for creating accounting ledgers and groups		

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

Books for Reference

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

Note: Latest edition of text books may be used.

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

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4Credits	4Hrs	56Hrs
Pedagogy: Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field Work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a) Understand the Conceptual Framework of Service Marketing b) Understands the Consumer Behavior towards Services c) Understand the Service Delivery Process & Customer Retention Strategies. d) To know the different strategic issues in service marketing e) To Know the Challenges of Service marketing & Relationship Marketing		
Syllabus:		
Module: 1 - INTRODUCTION TO SERVICE MARKETING		10 Hrs
Meaning, Definition, Basic concept of services - Broad categories of services - Distinctions between services and goods - Services Marketing Mix – 7 PS Characteristics, Components, Classification of Service Marketing, Factors Leading to a Service Economy.		
Module: 2 - SERVICE CONSUMER BEHAVIOUR		16 Hrs
Customer Behaviour in Service Encounter: Pre-purchase Stage - Service-Encounter Stage - Post-Encounter Stage - Customer Expectations and Perceptions of Services – Zone of Tolerance - Customer driven services marketing - Segmenting Service markets- Principles of positioning services Understanding the Service Customer as a Decision Maker, Customer purchase is Associated with Risk, How Service Customers Evaluate the Service, The Service Consumer Decision Process, and The Decision Making Process in the Service Sector, Components of Customer Expectations, Service Satisfaction, Service Quality Dimensions.		
Module:3 - SERVICE DELIVERY PROCESS		12 Hrs
Managing Service Encounters, Common Encounter Situations, Managing Service Encounters for Satisfactory Outcomes, Service Failure, Service Recovery, Process of Service Recovery, Customer Retention Management, Strategies and Benefits		
Module: 4 - STRATEGIC ISSUES AND CHALLENGES OF SERVICE RELATIONSHIP MARKETING		18 Hrs

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

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

Skill Development :

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

Books for Reference:

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

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

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field Work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a) understand the conceptual Frame work of Supply Chain Management b) study the important modes of logistics operations c) Understand tools of Supply Chain Performance Measurement d) To Know the Functions of Warehouse e) To Gain Knowledge of Special aspects of Export Logistics		
Syllabus:		Hours
Module: 1 - SUPPLY CHAIN MANAGEMENT		10
Supply Chain Concepts: Objectives of a Supply Chain, Stages of Supply chain, Value Chain Process, Cycle view of Supply Chain Process, Key issues in SCM, logistics & SCM, Supply Chain Drivers and obstacles, Supply chain strategies, strategic fit, Best practices in SCM, Obstacles of streamlined SCM.		
Module: 2 – LOGISTICS		18
Logistics: Evolution, Objectives, Components and Functions of Logistics Management, Distribution related Issues and Challenges; Gaining competitive advantage through Logistics Management, Transportation- Functions, Costs, and Mode; Network and Decision, Containerization, Cross docking. Export logistics: Picking, Packing, Vessel Booking [Less-than Container Load (LCL) / Full Container Load (FCL)], Customs, Documentation, Shipment, Delivery to distribution centers, distributors and lastly the retail outlets- Import Logistics: Documents Collection- Valuing- Bonded Warehousing Customs Formalities- Clearing, Distribution to Units		
Module: 3 - SUPPLY CHAIN PERFORMANCE		14
Supply Chain Performance: Bullwhip effect and reduction, Performance measurement: Dimension, Tools of performance measurement, SCOR Model. Demand chain management, Global Supply chain- Challenges in establishing Global Supply Chain, Factors that influences designing Global Supply Chain Network.		
Module: 4 - WAREHOUSING & SUPPLY CHAIN CRM		14
Warehousing: Concept and types, Warehousing strategy, Warehouse facility location & network design, Reverse logistics, Outsourcing- Nature and concept, Strategic decision to Outsourcing, Third party logistics(3PL), Fourth party logistics(4PL). Supply Chain and CRM- Linkage, IT infrastructure used for Supply Chain and CRM, Functional components for CRM, Green supply chain management, Supply Chain sustainability		

Skill Development

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

Books for Reference:

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

Name of the Program: B. Com Logistics & Supply Chain Management**Course Code: B.Com. (LSCM) 1.4****Name of the Course: Excel for Logistics - I**

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

Reference Books:

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

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

Name of the Program B. Com Logistics & Supply Chain Management**Course Code: B.Com. (LSCM) 2.1****Name of the Course: Financial Accounting**

Course Credits	No. of Hours per	Week Total No. of Teaching Hours
4 Credits	3+0+2 Hrs	56 Hrs
Pedagogy: Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to familiar with the accounting procedures for different types of businesses and to impart skills for recording various kinds of business transactions		
Syllabus:		
Module: 1 - FIRE INSURANCE ACCOUNTING		12 Hrs.
Introduction – Need – Loss of Stock Policy – Steps for Ascertaining Fire Insurance Claim – Treatment of Salvage – Average Clause – Treatment of Abnormal Items – Computation of Fire Insurance Claims.		
Module: 2 - ACCOUNTING FOR JOINT VENTURES & CONSIGNMENTS		16 Hrs
a. JOINT VENTURES- Introduction – Meaning – Objectives – Distinction between Joint Venture and Consignment – Distinction between Joint Venture and Partnership – Maintenance of Accounts in the books of co-ventures – Maintaining Separate Books for Joint Venture – Preparation of Memorandum Joint Venture – Problems		
b. JOINT VENTURES -Introduction – Meaning – Consignor – Consignee – Goods Invoiced at Cost Price – Goods Invoiced at Selling Price – Normal Loss – Abnormal Loss – Valuation of Stock – Stock Reserve – Journal Entries – Ledger Accounts in the books of Consignor and Consignee		
Module: 3 - HIRE PURCHASE SYSTEM		14 Hrs
Meaning of Hire Purchase and Installment Purchase System- difference between Hire Purchase and Installment Purchase – Important Definitions – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (Asset Accrual Method only)		
Module: 4 - DEPARTMENTAL ACCOUNTS		14 Hrs
Meaning, Objectives, basis of apportionment of common expenses among different departments; Preparation of Trading and Profit and Loss Account in Columnar form; Preparation of Balance Sheet in horizontal format – (Including Inter Departmental Transfers at cost price only).		
Skill Development Activities: Preparation of a claim statement with imaginary figures to submit to Insurance Company. <ul style="list-style-type: none">• Preparation of Consignment account with imaginary figures• List the types of business which comes under consignment.• Preparation of Joint Venture Agreement• Collection & recording of of Hire Purchase Agreement. to any suitable situation• Preparation of list of items which comes under Royalty accounts		
BOOKS FOR REFERENCE 1. Arulanandam & Raman; Advanced Accountancy, HPH 2. Anil Kumar, Rajesh Kumar and Mariyappa, Advanced Financial Accounting, HPH 3. Dr. Alice Mani: Advanced Financial Accounting, SBH. 4. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication 5. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication		

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

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

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

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

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

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4Credits	4Hrs	56 Hrs
Pedagogy: Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.		
Course Outcomes: On successful completion of the course, the students will be able to understand concept, functions, objectives and importance of material management function in an organization. Also, to give him an elementary idea of material management linkages with other areas of management, supply chain management and production processes.		
Syllabus:		Hours
Module: 1 - INTRODUCTION TO MATERIALS MANAGEMENT		16
Meaning, definition, scope and functions of Materials Management, Objectives and Advantages of Materials Management. Interfaces of Materials Management: Internal and external interfaces. Organisation for Material Management Receipt of Materials: Receipt procedure, inspection and testing of materials, Rejection and Returns of materials. Forms used in receiving of materials like Material Received Note, Inspection Report, Rejection Report etc. Passing of Bills/invoices for payment. Codification of Materials: Need for codifications of materials, different methods of codification of materials, suitability criteria		
Module: 2 - MATERIAL MANAGEMENT LINKAGES		14
Linkages with other functional areas of Management i.e. Production, Accounting and Finance, Marketing, HRM, IT, TQM. A Brief discussion on the functions of each functional area of Management.		
Module: 3 - ELEMENTS OF PRODUCTION PROCESSES		14
Familiarity with broad categories of production processes used in industries. Commonly used machines and tools in industries. Issue of Materials: Issue procedure and documents used, store records like bincard and store ledger, →pricing of material issues – different methods like FIFO, LIFO, Simple average, weighted average, standard price, Replacement / market price etc.		
Module: 4 - COST INVOLVED IN MATERIAL MANAGEMENT		12
General discussion on concept of costs and cost classification, specific costs associated with Material Management. Material losses: Meaning, accounting treatment and control of different type of material losses (waste, scrap, spoilage, defectives, obsolescence etc.).		
SKILL DEVELOPMENT		
1. Prepare chart on different types of Interfaces of Materials Management		
2. Draft a Chart on Material Management Linkages		
3. Prepare Graphic representation of Issue procedure and documents used, store records		
4. Construct Chart costs and cost classification		
5 Draft a E content on accounting treatment and control of different type of material losses		

Text Books:

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

Name of the Program: Bachelor of commerce (B.Com.)**Course Code: B.Com. 1.5 (a)****Name of the Course: Managerial Ethics**

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

Pedagogy:

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

Course Outcomes:**On successful completion of the course, the students will be able to understand the** basic knowledge of managerial ethics and values and its relevance in modern context.**Syllabus****Module: 1 – Introduction to Ethical Concepts****10 Hrs**

Ethics: Introduction, Meaning, Scope; Types of Ethics; Characteristics; Factors influencing Managerial Ethics; Importance of Managerial Ethics; Arguments for and against Managerial ethics; Corporate Social Responsibility – Issues of Management – Crisis Management

Module: 2 – Personal Ethics**10 Hrs**

Introduction – Meaning – Emotional Honesty – Virtue of humility – Promote happiness – karma yoga – proactive – flexibility and purity of mind.

Module: 3 – Ethics in Management**10 Hrs**

Introduction – Ethics in HRM – Marketing Ethics – Ethical aspects of Financial Management – Technology Ethics and Professional ethics.

Module: 3 – Corporate Governance**10 Hrs**

Corporate Governance: Meaning, scope; composition of BODs, Cadbury Committee, various committees, reports on corporate governance, scope of Corporate Governance, Benefits and Limitations of Corporate Governance with living examples.

Skill Development:

- State the arguments for and against business ethics
- Make a list of unethical aspects of finance in any organization
- List out ethical problems faced by managers
- List out issues involved in Corporate Governance.
- List out unethical aspects of Advertising

Books for Reference:

1. Murthy CSV - Business Ethics and Corporate Governance - HPH
2. Dr. Muralidhar S & others – Managerial Ethics – Kalyani Publishers
3. Bholananth Dutta, S.K. Podder – Corporation Governance - VBH.
4. Dr. K. Nirmala, Karunakara Readdy - Business Ethics and Corporate Governance - HPH
5. H.R.Machiraju - Corporate Governance
6. K. Venkataramana - Corporate Governance - SHBP
7. N.M.Khandelwal - Indian Ethos and Values for Managers
8. S Prabhakaran - Business ethics and Corporate Governance
9. C.V. Baxi - Corporate Governance
10. R. R. Gaur, R. Sanghal, G. P. Bagaria - Human Values and Professional ethics
11. B O B Tricker - Corporate Governance - Principles , Policies and Practices
12. Michael, Blowfield - Corporate Responsibility
13. Andrew Crane - Business Ethics
14. Ghosh - Ethics in Management and Indian ethos

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

Course Code: B.Com. 1.5 (b)

Name of the Course: Entrepreneurship & Start-ups

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

REFERENCE BOOKS

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

Name of the Program: Bachelor of commerce (B.Com.)**Course Code: B.Com. 1.5 (c)****Name of the Course: Accounting for Everyone**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
<u>Pedagogy:</u> Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<u>Course Outcomes:</u> On successful completion of the course, the students will be able to acquire basic knowledge on financial accounting and to impart preliminary skills for recording various kinds of financial transactions.		
Syllabus		
Module: 1 – Introduction to Accounting		12 Hrs
Accounting – Meaning, Importance and Need, Its objectives and relevance to business establishments and other organizations and individuals; Accounting Concepts & Conventions Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.		
Module: 2 – Recording of Transactions		12 Hrs
Transactions and recording of transactions Features of recordable transactions and events, Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger – Simple problems		
Module: 3 – Final Accounts of Sole Proprietorship Concerns		12 Hrs
Fundamental Accounting Equation; Preparation of Trial Balance; Concept of revenue and Capital; Preparation of Trading and Profit & Loss Account, Balance Sheet		
Module: 4 – Computerized Accounting		4 Hrs
Introduction to Computerized Accounting Systems: Introduction to popular accounting softwares		
Skill Developments Activities: <ul style="list-style-type: none">• Prepare a set of Final Accounts with imaginary figures• List out the popular Accounting Software in practice• Visit an outlet near your place and understand the process of accounting followed		
Reference Books: <ol style="list-style-type: none">1. Hatfield, L - Accounting Basics - Amazon Digital Services LLC.2. Dr. Muralidhar S & others – Basics of Financial Accounting – Kalyani Publishers3. Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D - Introduction to Financial Accounting - Pearson Education4. Siddiqui, S. A - Book Keeping &Accountancy -Laxmi Publications Pvt. Ltd.5. Sehgal, D - Financial Accounting -Vikas Publishing House Pvt. Ltd6. Tulsian, P. C - Financial Accounting - Tata McGraw Hill Publishing Co. Ltd.7. Mukharji, A., & Hanif, M - Financial Accounting - Tata McGraw Hill Publishing Co. Ltd.8. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K - Financial Accounting - Vikas Publishing House Pvt. Ltd9. Mukherjee, S., & Mukherjee, A. K - Financial Accounting - Oxford University Press10. Jain, S. P., & Narang, K. L – Financial Accounting – Kalyani Publishers		

Name of the Program: Bachelor of commerce (B.Com.)**Course Code: B.Com. 1.5 (d)****Name of the Course: Corporate Environment**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
<u>Pedagogy:</u> Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<u>Course Outcomes:</u> On successful completion of the course, the students will be able to understand the corporate style of working and the laws governing the corporate administration		
Syllabus		
Module: 1 - INTRODUCTION TO COMPANY 10 Hrs Company: Meaning, Definition, Features; Steps in formation of Joint Stock Company; Kinds of Companies – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Global Company, Body Corporate, Listed Company.		
Module: 2 - FORMATION OF A COMPANY 12 Hrs Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage – Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation Subscription Stage – Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building Commencement Stage – Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business.		
Module: 3 – COMPANY ADMINISTRATION 10 Hrs Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Auditors – Appointment – Powers - Duties & Responsibilities. Managing Director – Appointment – Powers – Duties & Responsibilities. Audit Committee, CSR Committee. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal		
Module: 4 - CORPORATE MEETINGS 08 Hrs Corporate Meetings - Types of Meetings – Annual General Meeting – Extraordinary General Meetings – Board Meetings and Resolutions - Requisites of a valid meeting		
Skill Developments Activities: <ul style="list-style-type: none">• Drafting of Memorandum of Association, Drafting Articles of Association.• Drafting Notice of Company Meetings – Annual, Special, Extraordinary and Board meetings.• Drafting Resolutions of various meetings – different types.• Chart showing Company's Organization Structure.• Chart showing different types of Companies.		
Reference Books: <ol style="list-style-type: none">1. S.N Maheshwari - Elements of Corporate Law - HPH.2. Dr. Muralidhar & Others – Corporate Environment – Kalyani Publishers3. Balchandran – Business Law for Management - HPH4. Dr. B.G. Bhaskar, K.R. Mahesh Kumar – Corporate Administration - VBH5. Dr. P.N. Reddy and H.R. Appanaiah - Essentials of Company Law and Secretarial Practice - HPH.6. M.C. Shukla & Gulshan - Principles of Company Law.7. K. Venkataramana - Corporate Administration – SHBP8. N.D. Kapoor - Company Law and Secretarial Practice - Sultan Chand.		

9. C.L Bansal - Business and Corporate Law
10. M.C. Bhandari - Guide to Company Law Procedures - Wadhwa Publication
11. S.C. Kuchal - Company Law and Secretarial Practice
12. S.C. Sharma - Business Law - I.K. International Publishers
13. S.N Maheshwari - Elements of Corporate Law - Vikas Publishers

Name of the Program: Bachelor of commerce (B.Com.)**Course Code: B.Com. 2.5 (a)****Name of the Course: Retail Management**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
<u>Pedagogy:</u> Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<u>Course Outcomes:</u> On successful completion of the course, the students will be able to acquire the skills required to be directly employed as a sales or marketing executive manager or to start a retail business of their own.		
Syllabus		
Module: 1 - INTRODUCTION TO RETAIL BUSINESS 10 Hrs Introduction to retailing; Retail Business – Introduction, Definition and scope; functions of retailing; evolution of retailing, types of retail, trends in retailing industry, benefits of retailing, retailing environment. Retail theories – Wheel of Retailing – Retail life cycle. Factors influencing retail business in India; Present Indian retail scenario		
Module: 2 - RETAIL OPERATIONS 10 Hrs Factors influencing location of Store - Market area analysis – Trade area analysis – Rating Plan method - Site evaluation. Retail Operations: Stores Layout and visual merchandising, Stores designing, Space planning, Inventory management, Merchandise Management, Category Management.		
Module: 3 – RETAIL MARKETING & PROMOTION 12 Hrs Retail marketing and promotion: Nature and scope; relationship marketing; market strategies; Understanding the retail customer; population analysis; demographic analysis; consumer behavior Retail promotion Mix: - Retail promotion program, retail advertising media, promotional budget.		
Module: 4 - INFORMATION SYSTEM IN RETAILING 08 Hrs Non store retailing (e-retailing) - The impact of Information Technology in retailing - Integrated systems and networking – EDI – Bar coding – Electronic article surveillance – Electronic shelf labels – customer database management system		
Skill Developments Activities: <ul style="list-style-type: none">● Draw a retail life cycle chart and list the stages● Draw a chart showing a store operation● List out the major functions of a store manager diagrammatically● List out the current trends in e-retailing● List out the Factors Influencing in the location of a New Retail outlet		
REFERENCE BOOKS <ol style="list-style-type: none">1. Suja Nair - Retail Management - HPH2. Dr. Muralidhar & Others – Retail Management – Kalyani Publishers2. Karthic – Retail Management - HPH3. S.K. Poddar& others – Retail Management - VBH.4. R.S Tiwari - Retail Management - HPH5. Barry Bermans and Joel Evans - Retail Management – A Strategic Approach - PHI6. A.J.Lamba - The Art of Retailing - Tata Mc Graw Hill7. Swapna Pradhan - Retailing Management - TMH8. K. Venkataramana - Retail Management - SHBP		

9. James R. Ogden & Denise T - Integrated Retail Management
10. A Sivakumar - Retail Marketing - Excel Books
11. Ogden - Biztantra
12. Levy & Weitz - Retail Management - TMH
13. Rosemary Varley, Mohammed Rafiq - Retail Management
14. Chetan Bajaj - Retail Management - Oxford Publication.
15. Uniyal & Sinha - Retail Management - Oxford Publications.
16. Araif Sakh - Retail Management

Name of the Program: Bachelor of commerce (B.Com.)**Course Code: B.Com. 2.5 (b)****Name of the Course: Banking Innovation**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
<u>Pedagogy:</u> Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<u>Course Outcomes:</u> On successful completion of the course, the students will be able to understand the banking technology and their recent developments and enhance their knowledge on banking concepts and techniques		
Syllabus		
Module: 1 – Introduction to Banking		10 Hrs
Banking: Introduction, History and definition; banking operations, distinction between Retail and Corporate / Wholesale Banking, Role of Commercial Banks in credit creation, Concept of RTGS, NEFT		
Module: 2 – Retail Banking Products		10 Hrs
Retail Products: Retail Products Overview, Approval process for retail loans, credit scoring, Important Asset Products such as Home Loans, Auto / Vehicle Loans, Educational Loans, Credit / Debit Cards, Other Products / Remittances / Funds Transfer.		
Module: 3 – Innovative Banking Products		10 Hrs
Securitization, mortgage-based securities, Trends in banking: Innovative Insurance products, Demat services, online / Phone Banking, Property services, Investment advisory / Wealth management, Reverse Mortgage – Growth of e-banking, Cross- selling opportunities. Recovery of Retail Loans – Defaults, Rescheduling, recovery process. SARAFAESI Act, DRT Act, use of Lok Adalat forum		
Module: 4 – Digital Banking		10 Hrs
Digital Banking Products; Cards; EMV technology; ATMs; Cash Deposit machines; Cash Recyclers; Mobile Banking; Internet Banking; UPI payments; POS terminals; Branchless Banking; Payment Systems; Marketing of Digital Banking Products; New Developments and Innovations in Banking		
Skill Development: <ul style="list-style-type: none">• Filling of application for opening a Bank Account• Preparations of Bank Reconciliation Statement• Identify and compare the banking delivery channels of nationalized banks and private banks• List out the boons and the banes of computerization of banks operations.• Current issues in banking technology to be discussed in class		
Books for Reference: <ol style="list-style-type: none">1. Kaptan S S & Choubey N S, “E-Indian Banking in Electronic Era”, Sarup & Sons, New Delhi 2003.2. Vasudeva, “E-Banking”, Common Wealth Publishers, New Delhi, 2005.3. Chandramohan : Fundamental of Computer Network I.K. International Publishers4. Effraim Turban, Rainer R. Kelly, Richard E. Potter, “Information Technology”, John Wiley & Sons Inc, 2000.5. Andrew S. Tanenbaum, “Computer Networks”, Tata McGraw Hill, 3rd Edition, 20016. Padwal & Godse : Transformation of Indian Banks with Information Technology.		

Name of the Program: Bachelor of commerce (B.Com.)**Course Code: B.Com. 2.5 (c)****Name of the Course: Event Management**

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

Pedagogy:

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

Course Outcomes:**On successful completion of the course, the students will be able to understand the** conceptual framework of Event Management, Event Services, Conducting Event and Managing Public Relations**Syllabus****Module: 1- INTRODUCTION TO EVENT MANAGEMENT****10 Hrs**

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

Module: 2-EVENT MANAGEMENT PROCEDURE**10 Hrs**

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

Module: 3-CONDUCT OF AN EVENT**10 Hrs**

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

Module: 4 CORPORATE EVENTS**10 Hrs**

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

Skill Development:

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

Books for Reference:

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

Name of the Program: Bachelor of commerce
(B.Com.)Course Code: B.Com. 2.5 (d)
Name of the Course: Financial Literacy

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
<p style="text-align: center;"><u>Pedagogy:</u></p> <p>Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work</p>		
<p style="text-align: center;"><u>Course Outcomes:</u></p> <p>On successful completion of the course, the students will be able to understand the basics of savings, investments, institutions, financial markets, insurance which enables the student to take sound financial decisions</p>		
<p style="text-align: center;">Syllabus</p>		
<p>Module: 1 – Basics of Savings and Investment 10 Hrs Concept of Savings & Investment; Savings Vs Investment, Power of Compounding; investment objectives; Risk and Return; Inflation effects on Investment; Various Assets Class</p>		
<p>Module: 2 - Financial Markets 10 Hrs Capital Market; Money Market, Securities - Equity, Debentures or Bonds, IPOs and FPOs, Mutual Funds, Types of Mutual Funds, Brokers, sub-brokers, Process for becoming a capital market investor</p>		
<p>Module: 3 – Insurance Products 10 Hrs Insurance Policies - Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Understanding of Ponzi Schemes</p>		
<p>Module: 4 - Tax saving Schemes 10 Hrs Government Schemes; National Saving Certificates; Public Provident Fund; Post Office Schemes; Equity Linked Savings Schemes; Retirement Benefits Schemes - NPS (New Pension System)</p>		
<p>Skill Development:</p> <ul style="list-style-type: none"> • Analyze the risk-return factors of any 4 asset classes • List out the top 10 Mutual Funds based on their performance for the past 5 years • List out at least 10 stock-brokers in Equity Markets • List out the 10 IPOs that have been issued in the recent past • Critically analyze the performance of PPF & ELSS 		
<p>Books for Reference:</p> <ol style="list-style-type: none"> 1. Meir Kohn - Financial Institutions and Markets - Tata Mc Graw Hill 2. R.M Srivastava & D. Nigam - Dynamics of Financial Markets & Institutions in India - Excel Books 3. L M Bhole - Financial Institutions and Markets - Tata Mc Graw Hill 4. Murthy E.N - International Finance & Risk Management 5. Howells, P and K. Bain - Financial Markets and Institutions - Prentice Hall 6. Valdez, S. & P. Molyneux - An Introduction to Global Financial Markets - Macmillan 7. Mishkin, F. and S. Eakins - Financial Markets and Institutions - Pearson Education 8. Dr. K. Venkataramanappa - SHB Publications 		

B.COM – LSCM

Regulations for Bachelor of Commerce, Bachelor of Commerce with Honour (Logistic and Supply Chain Management), B.Com (Hons) and Master of Commerce M.Com

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

As per the BNU Circular No. BNU/1161/2022 dt: 30-09-2022 & Model Program Structures for the Under-Graduate Programs – Appendix–A, issued by KSHEC

- The B. Com, BCA, B. Sc & B. Sc Allied Programs **SHALL NOT HAVE OPEN ELECTIVE**; instead, they shall study **INDIA & INDIAN CONSTITUTION** in the 3rd Semester
- The BA, BSW, BHM & BBA Programs **SHALL HAVE OPEN ELECTIVE** in the 3rd Semester
- The Commerce OPEN ELECTIVE COURSES are,
 - Business Ethics – 3.6(a)
 - Corporate Environment – 3.6(b)

Refer ANNEXURES for the Syllabus of OPEN ELECTIVE COURSES

SEMESTER – IV

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	Lang.4.1	Language-I	AECC	3+1+0	60	40	100	3
2	Lang.4.2	Language – II	AECC	3+1+0	60	40	100	3
3	B.Com.LSCM. 4.1	Advanced Corporate Accounting	DSC– 10	3+0+2	60	40	100	4
4	B.Com.LSCM. 4.2	Purchasing and Supply Chain Management.	DSC– 11	3+0+2	60	40	100	4
5	B.Com.LSCM. 4.3	Business Regulatory Framework	DSC– 12	4+0+0	60	40	100	4
6	B.Com.LSCM. 4.4	Artificial Intelligence	AECC	2+0+0	30	20	50	2
7	B.Com.LSCM. 4.5	Sports/NCC/NSS/R&R (S&G)/Cultur	OEC-4	3+0+0	60	40	100	3
8	B.Com.LSCM. 4.6	Open Elective/India & Indian Constitution ****	SEC-VB	0+0+2	-	25	25	1
SUB TOTAL (D)					390	310	700	25
<p>****</p> <p>As per the BNU Circular No. BNU/1161/2022 dt: 30-09-2022 & Model Program Structures for the Under-Graduate Programs – Appendix–A, issued by KSHEC</p> <ul style="list-style-type: none"> • The BA, BSW, BHM & BBA Programs SHALL NOT HAVE OPEN ELECTIVE in the 4th Semester; instead, they shall study INDIA & INDIAN CONSTITUTION in the 4th Semester • The B. Com, BCA, B. Sc & B. Sc Allied Programs SHALL HAVE OPEN <u>ELECTIVE</u> in the 4th Semester • The Commerce OPEN ELECTIVE COURSES are, <ul style="list-style-type: none"> • Business Ethics – 4.6(a) • Corporate Environment – 4.6(b) <p>Refer ANNEXURES for the Syllabus of OPEN ELECTIVE COURSES</p>								

EXIT OPTION WITH DIPLOMA – ABILITY TO SOLVE BROADLY DEFINED PROBLEMS.

NOTES:

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

Acronyms Expanded

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

Note: Practical Classes may be conducted in the Business Lab or in Computer Lab or in Classroom depending on the requirement. One batch of students should not exceed half (i.e., 30 or less than 30 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 30 students)

2 Hours of Practical Class is equal to 2 Hours of Teaching.

f Name of the Program: Bachelor of Commerce (B.Com. LSCM) Course Code: B.Com. LSCM 3.1 Name of the Course: CORPORATE ACCOUNTING		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & Field Work etc.,		
Course Outcomes On successful completion of the course, the students will be able to a) Understand the treatment of underwriting of corporate Securities. b) Comprehend the computation of profit prior to incorporation. c) Know the valuation of Goodwill. d) Know the valuation corporate Securities. e) Prepare the financial statements of companies as per the Companies Act 2013.		
Syllabus:		Hours
Module No. 1: Underwriting of Corporate Securities		12
Introduction - Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting Commission- Types of underwriting – Firm Underwriting, Open Underwriting - Marked and Unmarked Applications –Determination of Liability in respect of underwriting contract – when fully underwritten and partially underwritten – with and without firm underwriting problem relating to Underwriting of Shares and Debentures of Companies only.		
Module No. 2: Profit Prior to Incorporation		10
Introduction - Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post-incorporation profits by preparing statement of Profit and Loss (Vertical Format) as per schedule III of Companies Act, 2013.		
Module No.3: Valuation of Goodwill		10
Introduction - Valuation of Goodwill –factors influencing goodwill, circumstances of valuation of goodwill- Methods of Valuation of Goodwill: Average Profit Method, Capitalization of average Profit Method, Super Profit Method, Capitalization of Super Profit Method, and Annuity Method-Problems (Based on both Simple and Weighted Average)		
Module No. 4: Valuation of Corporate Securities		10

Introduction - Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Per Share Method, Fair Value of shares. Valuation of Preference Shares – Valuation of Debentures.

Module 5: Financial Statements of Companies	14
Statutory Provisions regarding preparation of Financial Statements of Companies as per schedule III of Companies Act 2013 and IND AS-1 – Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends – Transfer to Reserves – Preparation of Statement of profit and loss and Balance Sheet.	
Skill Development Activities: <ol style="list-style-type: none"> 1. Name the list of Indian companies which have issued IPO / FPO in recent times. 2. Determine Underwriters' Liability in case of an IPO, with imaginary figures. 3. Prepare the format of 'Statement of Profit and Loss' and "Balance Sheet" with imaginary figures. 4. Prepare Balance Sheet with imaginary figures. 5. Calculate the intrinsic value of shares under Net Asset Method. 	
Reference Books: <ol style="list-style-type: none"> 1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi. 2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi. 3. S.N. Maheshwari and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi. 4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi. 5. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning. 6. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi. 7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House 8. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand 9. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education 10. Arulanandam& Raman ; Corporate Accounting –II 11. Madegowda J – Advanced corporate accounting, HPH 12. Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH. 13. S. P. Jain and K. L. Narang – Corporate Accounting 14. S. Bhat- Corporate Accounting. 15. S P Iyengar, Advanced Accountancy, Sultan Chand 16. R L Gupta, Advanced Accountancy. 17. Anil Kumar. S, Rajesh Kumar.V and Mariyappa .B, Corporate Accounting, HPH. 	

Name of the Program: Bachelor of Commerce (B.Com. LSCM) Course Code: B.Com. LSCM 3.2 Name of the Course: LOGISTICS MANAGEMENT		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs.	56 Hrs.
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Understand the role of logistics in supply chain management Comprehend the various elements of logistics management Analyse the functionality and utility of inventory, warehousing, packaging and material handling Understand the various aspects of transportation management Role of the government in enhancing the logistics efficiency 		
Syllabus:		Hours
Module No. 1: Introduction to Logistics management		10
Meaning, Importance and Types of Logistics - Logistics management, Benefits of Logistics Management - Logistics Interface with other functional areas, seven R's of Logistics, Elements of Logistics Management.		
Module No. 2: Inventory Management in Logistics and SCM		10
Inventory functionality- Geographical specialization, Decoupling, Balancing demand and supply, buffer uncertainties; Types of inventory - Inventory expectations - Planning inventory (when and how much- EOQ)-managing uncertainty - fill rate estimations, Inventory management policies - Methods of inventory control - Concepts of collaborative inventory replenishment, MRP, DRP, JIT, JIT II, Kanban		
Module No. 3: Transportation Management		14
Transport structure- Rail, Road, water, air and pipeline, Inter-modal - (Performance characteristics and suitability of each mode); Suppliers of transport service- Single mode carriers, specialized carriers, Inter-modal transportation (TOFC, COFC), Containership, Non-operating intermediaries. Transport Operation Planning- Equipment scheduling, yard management, load planning, routing and advanced shipment notification, movement administration, consolidation, negotiation, control of transport management, audit and claim administration, logistics integration; Transport documentation: BOL, Freight Bill, Shipment manifest, Transport pricing methods- FOB, Delivery pricing, promotional pricing, menu pricing - pricing issues		

Module No. 4: Warehousing	10
Warehousing- Meaning and benefits of warehousing, warehouse operations, Warehouse ownership arrangement- Private, public, contract, network development Warehouse decisions- site section, design, product mix analysis, expansion, material handling, layout, sizing, WMS (concept only)	
Module No. 5: Packaging and Material Handling:	12
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: <ol style="list-style-type: none"> 1. Discuss any three logistical activities and their merits and demerits 2. Analyse the trade-off between cost and service levels in logistics with an example 3. Determine the EOQ and its impact of the carrying costs and average inventory for an organization 4. Identify and list out the various Inventory control techniques used in SC organisations. 5. List out the components inventory carrying cost 6. List out the various transport documents 	
Reference Books: <ol style="list-style-type: none"> 1. Donald J Bowersox, David J Closs, “Logistical Management – The integrated Supply Chain Process”, McGraw-Hill Edition-2000 2. John J Coyle, Edward J Bardi and C John Langley Jr. “The management of Business Logistics- A supply Chain perspective”, Thomson South- Western , 7th edition. 3. Vinod V Sphlle, Logistics Management- The supply Chain Imperative, Pearson Education 4. Sunil Chopra & Peter Meindl, Supply Chain Management- Strategy, Planning and Operation, PHI 5. Dr. R.P. Mohanty & Dr. S.G. Deshmukh, Essentials of Supply Chain Management, Jaico Publishing House 6. D. K. Agarwal, Supply Chain Management - Strategy, Cases and Best Practices, Cengage 7. David Simchi-Levi, Philip Kaminsky, Edith Simchi-Levi, Designing & Managing the Supply Chain, McGraw Hill 8. Donald. J. Bowersox & Donald. J. Closs, Logistical Management-The integrated Supply Chain Process, TATA Mc-Graw Hill 9. Rahul VAltekar, Supply Chain Management – Concepts and Cases, PHI 10. Sridhara Bhat, Supply Chain Management, HPH 11. Milind M Oka, Supply Chain Management, Everest Publishing House 	

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

Module No. 5: Cost Sheet	14
Cost Sheet - Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet. Problems on Cost Sheet, Tenders and Quotations.	
Skill Developments Activities: <ol style="list-style-type: none"> 1. Mention the causes of labour turn over in manufacturing organisations. 2. Name any five documents used for material accounting 3. Prepare dummy Payroll with imaginary figures. 4. List out the various overhead items under Factory, administrative, Selling & distribution overheads (six items each). 5. Prepare a cost sheet with imaginary figures. 	
Books for Reference: <ol style="list-style-type: none"> 1. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani 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. Madegowda J, Cost Accounting, HPH. 8. Rajiv Goel, Cost Accounting, International Book House 9. Mariyappa B Cost Accounting, HPH 	

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

Reference Books:

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

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

Books for Reference:

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

<p align="center">Name of the Program: Bachelor of Commerce (B.Com. LSCM) Course Code: B.Com. LSCM 4.1 Name of the Course: ADVANCED CORPORATE ACCOUNTING</p>		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
<p>Course Outcomes: On successful completion of the course, the students will be able to</p> <ol style="list-style-type: none"> Know the procedure of redemption of Preference Shares and Debentures. Comprehend the different methods of Amalgamation and Acquisition of Companies Understand the process of Internal reconstruction. Prepare the liquidators Final statement of accounts. Understand the process of Liquidation of Companies in India 		
Syllabus:		Hours
Module No. 1: Redemption of Preference Shares		10
Meaning – Legal Provisions – Treatment of premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging for cash balance for the purpose of redemption – minimum number of shares to be issued for redemption – issue of bonus shares – preparation of Balance sheet after redemption (As per Schedule III of Companies Act 2013)		
Module No. 2: Redemption of Debentures		10
Meaning – Types of Debentures – Methods of Redemption of Debentures – Lump sum Method, Installment Method, Sinking Fund Method, Insurance Policy Method (Problems on all the methods of Redemption of Debentures)		
Module No. 3: Amalgamation and Acquisition of Companies		14
Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Calculation of Purchase Consideration (IND AS - 103), Net asset Method - Net Payment Method and Lump Sum method, Accounting for Amalgamation (Problems under purchase method only) – Ledger Accounts in the Books of Transferor Company and Journal Entries in the books of Transferee Company – Preparation of Balance Sheet after Amalgamation and Acquisition. (As per Schedule III of Companies Act 2013)		
Module No. 4: Internal Reconstruction of Companies		10
Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction (Schedule III to Companies Act 2013).		

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

Name of the Program: Bachelor of Commerce (B.Com. LSCM) Course Code: B.Com. LSCM 4.2 Name of the Course: PURCHASING AND SUPPLY CHAIN MANAGEMENT		
Course Credits	No. of Hours per Week	Total No. of TeachingHours
4 Credits	3+2 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a) Understand the purchasing and strategic sourcing procedures b) Develop purchasing strategies for different organisations c) Comprehend IT enabled purchase systems d) Evaluate supplier relations and apply Supplier Performance criteria for different kinds of suppliers		
Syllabus:		Hours
Module No.1: Organizing the Purchase Function		12
Importance of purchasing function, Tactical Purchasing versus Strategic sourcing, Purchasing objectives, The purchasing cycle, Purchasing documents, Types of purchases, Improving the purchase process, Purchasing's position within the organization, Organizing the purchase function and activities for supply chain management,		
Module No. 2: Purchasing Policies and Procedures		12
Defining buyer- seller relationships, Purchasing Policies, Purchase procedure, Purchasing's internal and external linkages and flows, buyer- supplier relationships (contractual, collaborative and strategic alliances), Cross functional sourcing teams for improving the SC performance and relationships, advantages of CFTs.		
Module No. 3: Purchasing Strategy Development Process		10
Purchasing and corporate strategy, purchasing strategy development process, Types of purchasing strategies, Stages of supply management strategy evolution: - Basic beginnings, moderate development, limited integration, fully integrated supply chain		
Module No.4: Procurement Technology		12
IT systems in procurement- e-requisitioning, e- catalogues, e- ordering, e- sourcing, e – payments technologies and their impact on purchase to pay(P2P) systems, ERP technologies/modules and access to purchasing data base, EDI, Code of ethics in procurement, types and risks of unethical behaviour, framework for buyer's ethical behaviour.		
Module No 5: Purchasing and Supply Chain Tools and Techniques		10
Value analysis and value engineering, Process mapping, Negotiation planning, and tactics, Types of purchasing contracts, Purchasing and Supplier Performance Measurement		

Skill Development Activities:

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

Books for Reference:

1. Robert Monczka, Robert Trent and Robert Handfield, “Purchasing and Supply Chain Management”, Thomson South western 2nd Edition.
2. Dobler, D.W. & Others: Purchasing and Materials Management, McGraw Hill.
3. Arjan J Van Weele “Purchasing and Supply Chain Management”- Analysis, Planning and Practice, Business Press Thomson Learning, 2nd Edition, 2000, Vika Publishing House.
4. K Shridhar Bhat., Logistics and Supply Chain Management, HPH
5. David N, Burt, Donald W. Dobler, Stephen L. Starling, “World Class Supply Management- A Key to Supply Chain Management”, Tata McGraw Hill Publishing Company Ltd., New Delhi.
6. Handfield, Monczka, Giunipero and Patterson, Sourcing and Supply Chain Management, CENGAGE Learning.
7. Donald J Bowersox, David J Closs, “Logistical Management – The integrated Supply Chain Process”, McGraw-Hill Edition-2000
8. John J Coyle, Edward J Bardi and C John Langley Jr. “The management of Business Logistics- A supply Chain perspective”, Thomson South- Western , 7th edition.
9. Vinod V Sople, Logistics Management- The supply Chain Imperative, Pearson Education
10. Sunil Chopra & Peter Meindl, Supply Chain Management- Strategy, Planning and Operation, PHI
11. Dr. R.P. Mohanty & Dr. S.G. Deshmukh, Essentials of Supply Chain Management, Jaico Publishing House
12. D. K. Agarwal, Supply Chain Management - Strategy, Cases and Best Practices, Cengage
13. David Simchi-Levi, Philip Kamiusky, Edith Simchi-Levi, Designing & Managing the Supply Chain, McGraw Hill
14. Rahul V Altekar, Supply Chain Management – Concepts and Cases, PHI

Name of the Program: Bachelor of Commerce (B.Com. LSCM) Course Code: B.Com. LSCM 4.3 Name of the Course: BUSINESS REGULATORY FRAMEWORK		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ul style="list-style-type: none"> a) Comprehend the laws relating to Contracts and its application in business activities. b) Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller. c) Understand the importance of Negotiable Instrument Act and its provisions relating to Cheque and other Negotiable Instruments. d) Understand the significance of Consumer Protection Act and its features e) Understand the need for Environment Protection. 		
Syllabus:		Hours
Module No. 1: Indian Contract Act, 1872		16
Introduction – Definition of Contract, Essentials of Valid Contract, Offer and acceptance, consideration, contractual capacity, free consent. Classification of Contract, Discharge of a contract, Breach of Contract and Remedies to Breach of Contract		
Module No. 2: The Sale of Goods Act, 1930		12
Introduction - Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warranties, Transfer of ownership in goods including sale by a non- owner and exceptions- Performance of contract of sale - Unpaid seller, rights of an unpaid seller against the goods and against the buyer		
Module No 3: Negotiable Instruments Act 1881		12
Introduction – Meaning and Definition of Negotiable Instruments – Characteristics of Negotiable Instruments – Kinds of Negotiable Instruments – Promissory Note, Bills of Exchange and Cheques (Meaning, Characteristics and types) – Parties to Negotiable Instruments – Dishonour of Negotiable Instruments – Notice of dishonour – Noting and Protesting.		
Module No. 4: Consumer Protection Act 1986		08
– Definitions of the terms – Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, and Services, Rights of Consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission and National Commission.		
Module 5: Environment Protection Act 1986		08

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

Skill Development Activities:

1. Discuss the case of “Carlill vs Carbolic Smoke Ball Company” case
2. Discuss the case of “Mohori Bibee v/s Dharmodas Ghose”.
3. Briefly narrate any one case law relating to minor.
4. List at least 5 items which can be categorized as ‘hazardous substance’ according to Environment Protection Act.
5. List out any six cybercrimes.

Books for reference:

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

<p align="center">Name of the Program: Bachelor of Commerce (B.Com. LSCM) Course Code: B.Com. LSCM 4.5 a(OEC) NAME OF THE COURSE: BANKING OPERATIONS</p>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3	3	42
Pedagogy: Classroom lectures, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a. Understand the concept of banks and banking and its operations b. Comprehend the procedures and risks involved in different types of accounts c. Utilize the knowledge for bank operations d. Comprehend the recent banking practices		
SYLLABUS:		HOURS
Module No. 1: Introduction to Banking		12
Introduction to Banking: Meaning, Importance, Types of banks in India, Functions of Banks - Primary, Secondary & Modern functions of banks; RBI -Role & Functions of RBI.		
Module No. 2: Different types of Accounts		16
Different types of Accounts – Savings Account, Current Account, Fixed Deposit Account, Recurring Deposit account- Features and Procedure for opening and operating these accounts. Special types of accounts: Procedure for opening and operating the accounts of Sole proprietorship, partnership accounts, Joint Stock Companies, Minor, illiterates, joint account holders, clubs and associations, Hindu Undivided family. Cheques: Meaning, Definition and features of Cheques; Crossing of Cheques – Types of Crossing; Endorsements: Meaning, Kinds of Endorsement.		
Module No. 3: Loans and Advances		08
Loans and Advances; Different types of loans, Kinds of lending facilities- Loans and advances, Cash Credit, Overdraft and Bills discounting, Procedure for borrowing and lending, precautions to be taken by the banker and customer, documents to be submitted for borrowing loans.		
Module No. 4: Innovations in Banking Operations		06
Technologies in Banking Operations: Debit and Credit Cards, Internet banking, M-Banking, ATM, Electronic fund transfer, MICR, RTGS, NEFT, Digital Payments.		

Skill Development Activities:

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

Reference Books:

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

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

