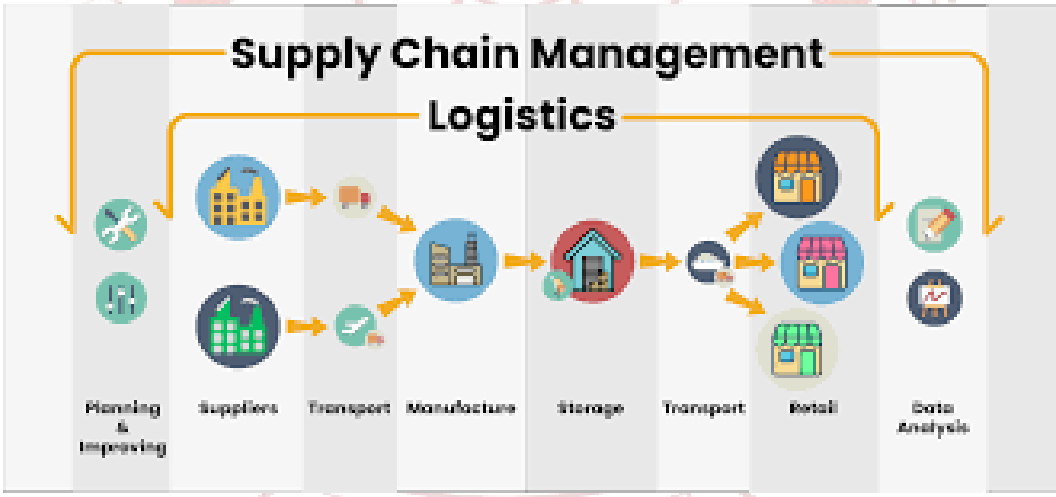
BANGALORE UNIVERSITY

Mysore Rd, Jnana Bharathi, Bengaluru, Karnataka 560056

DEPARTMENT OF COMMERCE

B. Com
(Logistics and supply chain Mangement)



SEP-SYLLABUS
(SEMESTER SCHEME)
2024 -2025

Dr. R. SARVAMANGALA
Dean and Chairperson
DEPARTMENT OF COMMERCE
Jnanabharathi Campus,
Bangalore – 560 056.

Proceedings of BOS Meeting

Proceedings of the BOS meeting for UG-B.com (Regular), B.com (Insurance and Actuarial Science), B.com (LSCM), B.com (TTM), BBA (General), BBA (Aviation Management), BA (Tourism), BHM, B.com (Retail operation -AEP) B.com (Logistics operation-AEP), B.com (Banking Financial Service and Insurance -AEP) and B.com (Business Analytics) programmes as per the SEP structure and online B.com for the Academic Year 2024-25 held on 2nd, 4th, 5th, 6th ,8th 10th, 11th 12th, 15th 16th, ,18th and 19th July 2024 in the Department of commerce Jnana Bharathi campus, Bengaluru University, Bengaluru-560056. The board has reviewed and approved the course matrix for 1st Semester to 6th Semester and syllabus for 1st and 2nd semesters of the above-mentioned programmes. The board authorized the Chairman to make the necessary changes.

BOARD OF STUDIES

Sl. No	Name& Address	Photo	Designation	Signature
01	Dr. R. Sarvamangala Chairperson & Dean, Department of Commerce, Jananabharathi Campus Bangalore University, Bengaluru-560056		Chairperson	
02	Dr. Gurumuthy K H Principal, Department of Commerce, Government First Grade College, Kuduru, Magadi-561101		Member	
03	Dr. Mohammed Farooq Pasha Associate Professor, Department of Commerce, Government First Grade College, Kengeri, Bengaluru-560060		Member	
04	Dr. Ganesh N K Associate Professor, Department of Commerce, Government First Grade College, Ramanagara-562159		Member	
05	Dr. Ambarish R Principal, Dharmasagara First Grade College, Dommasandra, Anekal Taluk, Bengaluru-562125		Member	

06	Dr. Tabreez Pasha Principal & Director, DON BOSCO Institute of Management Studies and Computer Applications, Kumbalagodu, Mysore Road, Bengaluru-560074		Member	
07	Prof. Shankaracharya Principal, Department of Commerce, VEIT College, Jayanagara, Bengaluru-560011		Member	
08	Dr. Balaji N P Associate Professor, Department of Commerce, Government First Grade College, Bidadi, Ramanagara Dist-562109		Member	
09	Dr. K. Sivamurugan Associate Professor, Department of Commerce, ST Claret College, Jalahalli, Bengaluru-560013		Member	
10	Prof. Ravikiran T N Principal, Transcend Degree College Yelachenahalli, Kumaraswamy Layout, Bengaluru, Karnataka 560078		Member	
11	Mrs. Shobha K .V Director Nextstep Logistics Management Pvt 2nd Floor, Above Kanti Sweets, New Airport Road, Kothanur Bengaluru -560077		Co-opted Member	
12	Mr. Paniraj Murthy CEO & Director Avilog Academy 2nd Floor, Above Kanti Sweets, New Airport Road, Kothanur Bengaluru -560077		Co-opted Member	

REGULATIONS FOR UNDER GRADUATE B.COM DEGREE
(*LOGISTICS AND SUPPLY CHAIN MANAGEMENT*)
(SEP -SEMESTER SCHEME) 2024 –25

As per the Government Order No. ED 166 UNE 2023, Bangalore, dated 08.05.2024, all Universities in Karnataka, are required to revise the curriculum of Degree Programs as per the guidelines of the Karnataka State Higher Education Council and State Education Planning Commission, constituted by the government, from the academic year 2024-2025. In furtherance of the said Government order, the Program Structure prepared by the BOS will be applicable to students admitted to B. Com (Logistics and Supply Chain Management) Program, offered by Bengaluru University affiliated colleges. Therefore, this regulation will be applicable to all students seeking admission for B.COM (Logistics and Supply Chain Management) Programme from the academic year 2024-25. The Board of Studies resolved to provide the regulation for B. Com (Logistics and Supply Chain Management) Undergraduate Program along with Framework and Syllabus for the various Core Courses and Specific Elective Courses for each semester.

I. PROGRAM OUTCOMES:

1. To have a clear and comprehensive understanding of aviation business and its operational environment, such as airports, airlines, cargo, safety, and regulations.
2. To help students learn the fundamental of aviation management and its applications.
3. To enable students to be highly proficient in airline business management technology.
4. To demonstrate a high capability of all airline business management aspect (e.g. airline business law, aircraft types, basic reservation, and ticketing)
5. To demonstrate a broad core of business knowledge and be able to integrate and apply this knowledge to business situations requiring interdisciplinary and global perspectives.
6. To provide hands on experience on most widely used computerized reservation system (CRS) for air ticketing and hotel reservation.
7. To prepare students to take the responsibility of full line of Finance function, H.R Function and Marketing Function in Aviation Industry.

II. ELIGIBILITY FOR ADMISSION:

Candidates who have completed Two years Pre – University course of Karnataka State or its equivalent as notified by the Government from time to time are eligible to seek admission for this programme. The students of other states and foreign countries are eligible in accordance with state and central government guidelines from time to time

III. DURATION OF THE PROGRAMME

The programme is for Three (03) years consisting of Six Semesters altogether. A candidate shall complete his/her degree within six (06) academic years from the date of his/her admission to the first semester. A Student who successfully completes Three (03) years of the programme will be awarded Bachelor's Degree in Business Administration (Aviation Management) by Bangalore University

IV. MEDIUM OF INSTRUCTION

The medium of instruction shall be English. Wherever necessary the instructions will be in bilingual. However, a candidate is permitted to write the examination either in English or in Kannada

V. CLASS ROOM STRENGTH OF STUDENTS

There shall be Maximum of 60 students in each section.

VI. ATTENDANCE:

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

b) A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the subjects.

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

VII. SKILL DEVELOPMENT / RECORD MAINTENANCE AND SUBMISSION:

a. In every semester, the student should maintain a Record Book in which the exercises given under each subject are to be recorded. This Record has to be submitted to the concerned faculty for evaluation at least 15 days before the end of each semester.

b. Every student should also submit the practical record book/report/presentation on "Business Skill Development' of every semester and submitted to the concerned faculty for evaluation, at least 15 days before the end of each semester.

c. Students should visit organizations in and around vicinity of the institution or any other place for the purpose of gaining practical exposure and there after maintain the record to record the student's experience of industrial visit and study tour. This Record has to be submitted to the concerned faculty for evaluation at least 15 days before the end of each semester

d. Every college is required to establish a dedicated business lab / computer lab to enable students get practical knowledge of business activities and also enable online learning

e. The BOE is authorized to make random surprise visits to the colleges and verify record books and validate the internal marks awarded.

VIII. TEACHING AND EVALUATION:

To teach B.B.A programme, the candidate with M. Com, MFA, MIB, MBA (F&A) MBS graduates with B. Com, B.B.M, BBA & BBS as basic degree from a recognized university are only eligible to teach and to evaluate the subjects (except languages & compulsory subjects) Languages constitution values and environment studies (EVS) subjects shall be taught by the teachers as recognized by the respective board of studies.

The subjects like Business Data Analysis, Business quantitative analysis, corporate communication and computer Fundamentals-Tally prime and accounting software programme shall be taught by commerce faculty only and question paper should be set by commerce BOE.

IX. SCHEME OF EXAMINATION:

a. There shall be a university examination at the end of each semester. The maximum marks for the university examination in each paper shall be 80.

b. Of the 20 marks of Internal Assessment,

i. Lab activities /skill-based activities shall be - 5 marks

ii. Tests marks shall be based on 1 Hr duration of the test - 10 marks

iii. The attendance marks shall be - 5 marks

(**20 marks from two tests**, which are to be conducted during the semester)

a) For First test of 20 marks (one hour time duration), questions to be given from the syllabus component (any of the units).

b) For Second test of 20 marks (one hour time duration), questions to be given from the skill development component of the syllabus.

c) The average of the two tests must be taken as a score for internal assessments)

c. Minimum 75% of attendance is eligible to take university exam

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

- 75-80% of total class held during the semester = 1 marks.

- 80-85% = 2 marks
- 85- 90% = 3 marks.
- 90-95% = 4 marks.
- 95-100% = 5 marks.

X. APPEARANCE FOR THE EXAMINATION:

a) A candidate shall apply for all the parts in each examination when he/she appears for the first time. A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the university with minimum of 75% attendance in each subject

b) A candidate who is permitted to seek admission to this degree program on transfer from any other University shall be eligible to claim exemption under Part I from the study of the respective language if he/she has studied and passed the language at the corresponding level.

c) A candidate who is permitted to seek admission to this degree program on transfer from any other University shall also be eligible to claim exemption under Part II from studying and passing in those subjects which he/she has studied and passed at the corresponding level.

d) A candidate who is permitted to seek admission to this degree program on transfer from any other University shall not be eligible for the award of ranks.

XI. MINIMUM MARKS FOR A PASS:

Candidates who have obtained a minimum of 35% marks in university examination and an aggregate of 40% marks in each subject shall be eligible for a pass or exemption in that subject.

XII. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

1. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:

   a. Distinction: Those who obtain 85% and above of the total marks of parts I, II & III.

   b. First Class: Those who obtain 60% and above of the total marks of parts I, II & III.

   c. Second Class: Those who obtain 50% and above but less than 60% of total marks of parts I, II & III

   d. Pass Class: Rest of the successful candidates who secure 40% and above but less than 50% of marks in part I, II & III.

2. Ranks shall be declared on the basis of the aggregate marks obtained by the candidates in this degree programme (including (part I Part II and Part III) as a whole. However, only those candidates who have cleared each semester university examination in the first attempt only shall be eligible for award of ranks. The first ***ten*** ranks only shall be notified by the university

Eight Point Alpha – Sign Grading Scale:

Grade Point Average	<4	4-<5	5-<5.5	5.5-<6	6-<7	7-<8	8-<9	9-10
Alpha-Sign Grade:	D	C	B	B+	A	A+	A++	O

The Grade Point Average (GPA) in a Semester and the Cumulative Grade Point Average (CGPA) at the end of Six semester shall be computed as follows:

Computation of Grade Point Average **(GPA):**

The grade points (GP) in a course shall be assigned based on the basis of actual marks scoredin that course as per the table below. They shall be generally percentages divided by 10. The Grade Point Weights (GPW) shall then be calculated as the product of the grade points earned in the courses and the credits for the course. The total GPW for a semester is obtained by adding the GPW of all the courses of the semester.

For example - 1 (24 Credits)

	P1	**P2**	**P3**	**P4**	**P5**	**P6**	**P7**	**Total**
Papers	**Part-I**		**Part-II**				**Part-III**	
Max. marks	100	100	100	100	100	100	50	650
% Marks Obtained	77	73	88	76	64	66	42	486
Grade Points Earned (G.P.)	7.7	7.3	8.8	7.6	6.4	6.6	4.2	-
Credits for the Course (C)	3	3	4	4	4	4	2	24
Total GPW = GP x C	23.1	21.9	35.2	30.4	25.6	26.4	8.4	171

Semester Aggregate Marks : **486 / 650 = 74.76%**

Classification of Result **:** First Class

The GPA shall then be computed by dividing the total GPW of all courses of study by the total credits for the semester,

GPA = Total GPW / Total Credits = 171 / 24 **= 7.125**

Semester Alpha Sign Grade: **A+**

Example-2 (26Credits)

Papers	**P1**	**P2**	**P3**	**P4**	**P5**	**P6**	P7	**Total**
Max. marks	100	100	100	100	100	100	50	650
% Marks Obtained	87	83	88	86	84	90	45	567
Grade Points Earned (G.P.)	8.7	8.3	8.8	8.6	8.4	9.0	4.5	-
Credits for the Paper	4	4	4	4	4	4	2	26
Total GPW = GP x C	43.5	33.2	35.2	34.4	25.2	27.0	9.0	207.5

Semester Aggregate Marks : **567 / 650 = 87.23%**

Classification of Result **:** First Class with Distinction

GPA = Total GPW / Total Credits = 207.5/ 25 **= 8.3**

Semester Alpha Sign Grade: **A++**

1. <u>Calculation of Cumulative Grade Point Average (CGPA):</u>

The Cumulative Grade Point Average (CGPA) at the end of the Six semester shall be calculated as the weighted average of the semester GPW. The CGPA is obtained by dividing the total of GPW of all the six semesters by the total credits for the program.

Example- I

Semester	**I**	**II**	**III**	**IV**	**V**	**VI**	**Total**
Total Marks per Semester	650	650	650	650	650	700	3950
Total Marks Secured	526	526	486	486	567	587	3158
Semester Alpha Sign Grade	A	A	A+	A+	A++	A++	-
Semester GPA	6.88	6.88	7.125	7.125	8.3	8.3	-
Semester Credits	26	26	24	24	25	25	150
Semester GPW	178.88	178.88	171	171	207.5	207.5	1114.76

Aggregate Percentage of Marks = 3158 / 3950 =79.94 **%**

Classification of Result**: *First Class with Distinction***

Cumulative Grade Point Average (CGPA)

= Total of Semester GPW / Total Credits for the program = 1114.76

/150=**7.43** Alpha Sign Grade: **A+**

These are the sample examples of computing semester grade point averages and cumulative grade point average and the alpha – sign grades assigned.

XIII. MEDALS AND PRIZES:

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

XIV. TERMS AND CONDITIONS:

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

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

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

d) In the event of any disputes or discrepancies, the aggrieved party jurisdiction of court is Bangalore

XV. PATTERN OF QUESTION PAPER:

Each question paper shall carry 80 marks and the duration of examination is 3 hours. The Question paper shall ordinarily consist of three sections, to develop testing of conceptual skills, understanding skills, comprehension skills, articulation and application of skills. The question paper setter shall be asked to prepare Three sets of papers with a maximum of 10% repetition. The Question Paper will be as per the following Model:

SECTION-A **1.** a, b ,c, d, e, f, g, h, i, j	(Conceptual questions) Answer any SEVEN out of TEN questions. Each question carries 2 Marks	(07 X 02 = 14 Marks)
SECTION -B: **2,3,4,5.6**	(Analytical questions) Answer any THREE out of FIVE questions. Each question carries 8 Marks	(03 X 08 = 24 Marks)
SECTION-C: **7,8,9.10, 11**	(Essay type questions) Answer any THREE out of Five questions. Each question carries 14 Marks	(03 X 14 = 42 Marks)
	Total	**80 Marks**

XVI. COURSE MATRIX-See Annexure – 1 for B.B.A Degree (LSCM) Course Matrix

Bangalore University

B.COM (*LOGISTICS AND SUPPLY CHAIN MANAGEMENT*) DEGREE

(SEP) COURSE MATRIX 2024-25

I SEMESTER

	Subjects	Paper	Working hrs (L+T+P	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Languages	Language - I: Indian & Foreign Languages	L-1.1	(3+1+0) 4	3	20	80	100	3
	Language – II : English	EL-.2	(3+1+0) 4	3	20	80	100	3
Part 2 Core Papers	Fundamentals of Accounting	COM LSCM-1.1	4	3	20	80	100	4
	Fundamentals of Logistics & supply chain management	COM LSCM-1.2	4	3	20	80	100	4
	Materials Management	COM LSCM-1.3	4	3	20	80	100	4
	Quantitative Analysis for Business	COM LSCM-1.4	4	3	20	80	100	4
Part 3 Compulsory	Environmental studies (EVS)	EVS-1	3	$1\frac{1}{2}$	10	40	50	2
				Total Credits			**650**	**24**

II SEMESTER

	Subjects	Paper	Working Hrs (L+T+P)	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Tot al Marks	
Part 1 Languages	Language - I: Indian & Foreign Languages	L-2.1	(3+1+0) 4	3	20	80	100	3
	Language – II : English	EL-2.2	(3+1+0) 4	3	20	80	100	3
Part 2 Core Papers	Financial Accounting	COM LSCM-2.1	4	3	20	80	100	4
	Procurement, Storage & Warehouse Management	COM LSCM-2.2	4	3	20	80	100	4
	Fleet and Transport Management	COM LSCM-2.3	4	3	20	80	100	4
	Data Analysis for Business Decisions	COM LSCM-2.4	4	3	20	80	100	4
Part 3 Compulsory	Computer Accounting With Tally Prime (CATP)	Job Skill -2 CA TP	3	1 ½	10	40	50	2
				Total Credits			**650**	**24**

Name of the Programme: BACHELOR OF COMMERCE
Logistic and Supply Chain Management
Course Code: COM LSCM-1.1
Name of the Course: FUNDAMENTALS OF ACCOUNTING

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

Pedagogy: Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,

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

a) Understand the Basic concepts of Accountancy.
b) Pass Journal Entries and Prepare Ledger Accounts.
c) Prepare Subsidiary Books.
d) Prepare Trial Balance and Final Accounts of Proprietary concern.
e) Use Accounting Concepts in Spreadsheet.

Syllabus

Module No. 1: INTRODUCTION TO ACCOUNTANCY (10 Hrs)
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 No. 2: ACCOUNTING PROCESS (12 Hrs)
Process of Accounting - Double Entry System – Kinds of Accounts – Rules - Journal – Ledger – Balancing of Accounts – Trial Balance – Problems on Journal, Ledger Posting and Preparation of Trial Balance

Module No. 3: SUBSIDIARY BOOKS (14 Hrs)
Meaning – Significance – Types of Subsidiary Books – Purchases Book, Sales Book (With Tax Rate), Purchase Returns Book, Sales Return Book, Bills Receivable Book, Bills Payable Book. Types of Cash Book- Simple Cash Book, Double Column Cash Book, Three Column Cash Book and Petty Cash Book (Problems only on Three Column Cash Book and Petty Cash Book).

Module No. 4: FINAL ACCOUNTS OF PROPRIETARY CONCERN (14 Hrs)
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 No. 5: EXPERIENTIAL LEARNING (10 Hrs)
Creation of Subsidiary Books in Spreadsheet: Purchases Book, Sales Book (With Tax Rate), Purchase Returns Book, Sales Return Book, Bills Receivable Book, Bills Payable Book. Types of Cash Book- Simple Cash Book, Double Column Cash Book, Three Column Cash Book and Petty Cash Book. Preparation of Statement of P/L, Balance Sheet in Spreadsheet.

Skill Developments Activities:

1. List out the Accounting Concepts and Conventions.
2. Prepare E Content of Invoice, Debit Note and Credit Note
3. Collect the Financial Statement of a Proprietary Concern and Record it.
4. Prepare a Financial Statement of an Imaginary Company Using Spreadsheet
5. Any other activities, which are relevant to the course.

REFERENCE BOOKS:

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

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

Name of the Programme: BACHELOR OF COMMERCE
Logistic and Supply Chain Management
Course Code: COM LSCM-1.2
Name of the Course: Fundamentals of Logistics & Supply Chain Management

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

Pedagogy: Class rooms 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**
ModuleNo.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.	
ModuleNo.2: LOGISTICS	**16**
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 No. 3: SUPPLY CHAIN PERFORMANCE	**10**
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 No.4: WAREHOUSING & SUPPLY CHAIN CRM	**12**
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	
Module No.5: Demand Management in Supply Chain:	**12**
Concept of demand in SCM, Types of demand, Role of demand forecasting in supply chain, forecasting methods, Basic approach to Demand Forecasting; Collaborative planning, forecasting and replenishment (CPFR), Aggregate Planning in a Supply Chain, CODP (Customer order decoupling point) – Concepts only	

Skill Development

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

Books for Reference:

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

Name of the Programme: BACHELOR OF COMMERCE
Logistic and Supply Chain Management
Course Code: COM LSCM-1.3
Name of the Course: Materials Management

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

Pedagogy: Class rooms 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
ModuleNo.1: Introduction to Materials Management:	**14**
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 No 2: Material Management Linkages	**10**
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 No. 3: Elements of Production Processes	**12**
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.	
ModuleNo.4: Cost Involved in material management	**12**
General discussion on concept of costs and cost classification, specific costs associated with Material Management. Material loses: Meaning, accounting treatment and control of different type of material losses (waste, scrap, spoilage, defectives, obsolescence etc.).	
ModuleNo.5: Inventory Systems and Valuation	**12**
Traditional inventory management system, inventory models-Economic Order Quantity (EOQ), Fixed order Interval system (FOIS), Fixed order quantity system(FOQS), Operational replenishment system (ORS); Inventory counting systems- perpetual and periodic inventory systems; new paradigms in inventory and purchase systems.	

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

Books for Reference:

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 Programme: BACHELOR OF COMMERCE
Logistic and Supply Chain Management
Course Code: COM LSCM-1.4
Name of the Course: Quantitative Analysis for Business

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

Pedagogy: Classroom lecture, tutorials, Group discussion, Seminar, Case studies, fieldwork etc.,

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

- Develop critical thinking skills to analyse and interpret problems involving ratios and proportions, and to choose appropriate strategies for solving them.
- Recognize and apply equations in practical situations beyond the classroom, connecting theoretical concepts to everyday scenarios and other academic disciplines.
- Students will demonstrate an understanding of fundamental concepts in set theory, including sets, elements, subsets, universal sets, and set operations
- Develop logical reasoning skills through the study of permutations and combinations, including understanding implications and proofs involving these concepts.
- Calculate returns on investments, understand the time value of money, and apply arithmetic principles to assess investment opportunities.

Syllabus	**Hours**
Module No. 1: PERCENTAGES, RATIOS AND PROPORTIONS	**12**
Percentages - Meaning of Percent, Meaning of Percentage-Difference between Percent and Percentage-Expression of Percent-Calculation of Percentage – Overview of ratios-Basic Terms of Ratios- Types of Ratios- Simple Problems-Overview of Proportions- Basic Terms-Properties of Proportion-Simple problems on Direct and Inverse proportion	
Module No. 2: EQUATIONS & SET THEORY	**16**
Meaning and Types of Equations-Linear Equation – Meaning & Problems-Simultaneous Equation – Meaning and Problems with only two variables (Elimination method and Substitution method)-Quadratic Equation – Meaning and Problems under Factorization and Formula method. Meaning- Representation of a Set-Types of Set-Operations on Sets-Union-Intersection-Disjoint Sets-Complement of a Set-Difference of Two Sets-Venn Diagrams- Properties of Set Operations-De-morgan's Law- Practical Problems on Union and Intersection of Two Sets	
Module No. 3: BASIC CONCEPTS OF PERMUTATIONS AND COMBINATIONS	**12**
Introduction- - Fundamental principle of counting - Factorial Notation- Permutations-Permutation with Repetition - Permutation of Alike Objects -Permutation under Restriction- - COMBINATION- Relation between Permutation and Combination - Combinations under Restrictions- Combinations of Alike Objects	
MODULE NO. 4: MATRICES AND DETERMINANTS	**10**
Meaning- Types of Matrices-Addition-subtraction and Multiplication of Matrices. Determinants of order two and three-Adjoint & Inverse of a Matrix- Problems on linear equations in two variables using Cramer's rule.	
MODULE NO. 5: QUANTITATIVE FINANCE	**10**

Definition of Interest and Other Terms- Simple Interest & Compound Interest-Effective rate of Interest- Present Value and Future Value-Perpetuity- Annuity- Sinking Fund-Valuation of Bonds-Calculating of EMI- Simple problems.

Skill Developments Activities:

- Prepare a chart showing different types of ratios
- Collect the total price of any two commodities with different quantities and calculate the
- price of each commodity using simultaneous equation methods.
- By using imaginary data perform set operations and represent in Venn Diagram
- By Selecting cricket team squad choose various combination of team of 11 and apply
- combination concepts.
- Develop an Amortization Table for Loan Amount – EMI Calculation

Reference Books:

- Saha: Mathematics for Cost Accountants, Central Publishers
- R.G. Saha& Others – Methods & Techniques for Business Decisions, VBH
- Dr. Sancheti& Kapoor: Business Mathematics and Statistics, Sultan Chand
- Zamarudeen: Business Mathematics, Vikas
- R.S Bhardwaj: Mathematics for Economics & Business
- Madappa, mahadi Hassan, M. Iqbal Taiyab – Business Mathematics, Subhash
- G.R. Veena and Seema : Business Mathematics and Statistics I.K. Intl Publisher

University Grants Commission
ENVIRONMENTAL STUDIES
(COMPULSORY COURSE)

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
2	**3**	**45**
Exam Duration: 1 ½ Hrs	Formative assessment Marks: 10	Semester end assessment Marks:40

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVE:

The course is designed to introduce students to the basic Quantitative skills you will need to understand, analyse, and solve mathematical problems encountered in business and finance, and in investment decision making.

COURSE OUTCOMES:

1. Students are able to Define the multidisciplinary approach and nature that is for productivity of different ecosystems and ecological dynamics., sustaining of natural resources
2. Explain the current status of natural resources, habitats and biodiversity
3. Describe the types of environmental pollution and control measures. Environmental policies and practices
4. Interpret the human development and environmental threats
5. Summarize the environmental ethics, values and environmental movements in environmental conservation

SYLLABUS:

MODULE 1: Introduction to Environmental Studies 09 Hrs

Introduction to Environmental Studies: Multidisciplinary nature of environmental studies, Scope and importance; Concept of sustainability and sustainable development,

SDG Goals Ecosystem: Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession.

Terrestrial Ecosystems: Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems; ponds, streams, lakes, rivers, oceans, estuaries

MODULE 2: Natural Resources: Renewable and Non-Renewable Resources: 13 Hrs

Land resources: Land-use and land cover change; Land degradation, Soil erosion, and desertification.

Forest Resources: Types and scope; Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity, and tribal populations.

Water Recourses: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & interstate).

Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

Biodiversity and Conservation: Levels of biological diversity: Genetic, species and ecosystem diversity; Biogeographic zones of India Biodiversity patterns and global biodiversity hot spots. India as a mega-biodiversity nation; Endangered and endemic species of India.

Threats to biodiversity: Habitat loss, poaching of wildlife, manwildlife conflicts with case studies, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

MODULE 3: Environmental pollution 13 Hrs

Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution, nuclear hazards and human health risks,
Solid waste; management and control measures of urban and industrial waste with case studies.
Environmental Policies and Practices: Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture. Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD). Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context

MODULE 4: Human Communities and the Environment 10Hrs

Human Communities and the Environment: Human population growth: Impacts on environment, human health and welfare. Resettlement and rehabilitation of project affected persons; case studies.
Disaster management: floods, earthquake, cyclones and landslides with case studies.
Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan.
Environmental ethics: Ecological, economic, social, ethical, aesthetic and Informational value. Role of Indian and other religions And cultures in environmental conservation. Environmental communication and public awareness, case studies - CNG vehicles in Delhi). Field work – Field report to be submitted

BOOKS FOR REFERENCE:

- Bharucha, E. (2015). *Textbook of Environmental Studies*.
- Carson, R. (2002). *Silent Spring*. Houghton Mifflin Harcourt.
- Climate Change: Science and Politics. (2021). A *Centre for Science and Environment(CSE)*, Publication, New Delhi.
- Gadgil, M., and Guha, R. (1993). *This Fissured Land: An Ecological History of India*.Univ. of California Press.
- Gleeson, B. and Low, N. (eds.) (1999). *Global Ethics and Environment*, London,Routledge.
- Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. (2006). *Principles ofConservation Biology*. Sunderland: Sinauer Associates.
- McCully, P. (1996). *Rivers no more: the environmental effects of dams* (pp. 29-64). ZedBooks.
- McNeill, John R. (2000). *Something New Under the Sun: An Environmental History ofthe Twentieth Century*.
- Nandini, N., Sunitha N., and Sucharita Tandon. (2019). *A text book on EnvironmentalStudies (AECC)*. Sapna Book House, Bengaluru.
- Odum, E.P., Odum, H.T. and Andrews, J. (1971). *Fundamentals of Ecology*. Philadelphia: Saunders.
- Pepper, I.L, Gerba, C.P. and Brusseau, M.L. (2011). Env*ironmental and PollutionScience*. Academic Press.
- Rajit Sengupta and Kiran Pandey. (2021). *State of India's Environment 2021: InFigures*. Centre Science and Environment.

- Raven, P.H., Hassenzahl, D.M. and Berg, L.R. (2012). *Environment*. 8th Edition. JohnWiley & Sons.
- Rosencranz, A., Divan, S., and Noble, M. L. (2001). *Environmental law and policy inIndia*.
- Sengupta, R. (2003). *Ecology and economics: An approach to sustainable development*.OUP.
- Singh, J.S., Singh, S.P. and Gupta, S.R. (2014). *Ecology, Environmental Science andConservation*. S. Chand Publishing, New Delhi.
- Sodhi, N.S., Gibson, L. and Raven, P.H. (Eds). (2013). Conser*vation Biology: Voicesfrom the Tropics*. John Wiley and Sons.
- Wilson, E. O. (2006). *The Creation: An appeal to save life on Earth*. New York:Norton.
- World Commission on Environment and Development. (1987). *Our Common Future*.Oxford University Press.

Formative Assessment for Theory	
Assessment type	**Marks**
Sessional Tests	**05**
Attendance & Assignment	**05**
Total	**10 marks**
Formative Assessment as per SEP Guidelines	

Scheme of Examination

I/II Semester Examination (Semester),……..MONTH …….YEAR
Environmental Science
Paper title: CC/CV: Environmental Studies

Duration: 1 x1/2 Hour Max. Marks: 40
Instruction: Answer all Sections

Section –A: Short answer Questions **(5 x 2 = 10)**

All questions are compulsory

1. (a).
(b).
(c).
(d).
(e).

Section – B: Medium Answer Questions **(4 x 5 = 20)**

Answer any FOUR questions.

2.
3.
4.
5.
6.
7.

Section – C: Long Answer Questions **(1x 10 = 10)**

Answer any ONE question.

8.
9.

Note: While drawing questions, all the units in the syllabus must be given equal weightage.

Name of the Programme: BACHELOR OF COMMERCE
Logistic and Supply Chain Management
Course Code: COM LSCM-2.1
Name of the Course: FINANCIAL ACCOUNTANING

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

Pedagogy: Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,

Course outcomes: On successful completion of the course, the Students will be able to

a) Understand & Compute the amount of claim for loss of Stock
b) Understand & Compute the amount of claim for loss of Profit
c) Understand the accounting treatment of life policies of partnership Accounts
d) Demonstrate various accounting treatments for Branches
e) Outline the emerging trends in the field of accounting

Syllabus	Hours
Module No. 1: FIRE INSURANCE CLAIMS FOR LOSS OF STOCK	**10**
Meaning, Need and Advantages of Fire Insurance-Special terminologies in Fire Insurance Claims – Insurer/Insurance Company, Insured/Policyholder, Premium, Salvage, Insurance Policy, Sum Assured, Under Insurance, Average Clause, Claim. Problems on Ascertainment of Fire Insurance Claim (Excluding abnormal line of goods).	
Module No 2: FIRE INSURANCE CLAIMS FOR LOSS OF PROFIT	**12**
Claim for loss of profit – Loss of profit policy – Loss of Net profit – any increased cost of working – Gross Profit – Net Profit – Insurable standing Charges – Conditions included in a loss of profit Insurance Policy – Average Clause – Computation of claim for loss of profit.	
Module No 3: ACCOUNTING FOR JOINT LIFE POLICIES	**14**
Life policies – Types of policies – Joint Policy – Individual and Joint Policies – Recording of Joint Life Policy – Expense Method – Surrender Value Method – Journal Entries and ledger Accounts (simple problems).	
Module No. 4: ACCOUNTING FOR BRANCHES	**14**
Introduction – Meaning – Objectives – Types of Branches –Meaning and features of Branches - Dependent Branches – Independent Branches – Foreign Branches – methods of Maintaining books of Accounts by Head office – Meaning & Feature of Debtor system, stock & Debtor system, wholesale branch system and Final Account system – Supply of Goods at Cost Price & Invoice Price - Problems on preparation of Dependent Branch A/c in the books of Head Office under Debtor system only.	
Module No 5: EMERGING TRENDS IN ACCOUNTING	**10**
Digital Transformation of Accounting-Big Data Analytics in Accounting- Accounting through Cloud Computing - Green Accounting - Human Resource Accounting - Inflation Accounting - Database Accounting (Concepts only).	

Skill Developments Activities:

1. Identify the procedure & documentations involved in the fire insurance claim
2. Collect the procedure and documentation involved in the establishment of various branches
3. Identify latest innovations and developments in the field of accounting

4. Identify the procedure & documentations involved in the Branch accounting
5. Any other activities, which are relevant to the course.

REFERENCE BOOKS:

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advance Accounting.
2. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13th Edition.
4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition.
5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi,32nd Edition.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.
7. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

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

Name of the Programme: BACHELOR OF COMMERCE
Logistic and Supply Chain Management
Course Code: COM LSCM-2.2
Name of the Course: Procurement, Storage & Warehouse Management

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

Pedagogy: Class rooms lecture, tutorials, Group discussion, Seminar, Case studies & field Work etc.,

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

1. Understand of Procurement Process
2. understand of Storage and Warehouse management
3. Understand critical thinking for optimum utilizations of storage system
4. familiar with laws and safety regulations in warehouse management
5. Understand of Procurement technological Process

Syllabus:	Hours
ModuleNo.1: PROCUREMENT SYSTEM	**12**
Introduction - Objectives of Procurement System, Principles of Procurement, History of procurement function: from administrative to strategic, value added role, Procurement Cycle, Procurement Planning, Purchasing Mix: Six Rights, Selecting the right supplier, Source of information and process, Supplier appraisal/vendor capability, Bidding process	
Module No 2: STORAGE MANAGEMENT SYSTEM	**12**
Storage Management system – Storage Inventory Management – Functions of storage & Inventory - Classification of Inventory- Methods of Controlling Stock Levels- Always Better Control (ABC) Inventory system- Storage: storage policies - dedicated storage, randomized storage & class-based storage; Storage Methods-assembling & seasonal storage; stockpiling and rapid storage. Centralized and Decentralized Storage Systems	
Module No. 3: WAREHOUSING	**12**
Introduction to Warehousing: Evolution of warehousing from store to warehouse, warehouse operations, process of receiving and put away, principle of storing goods & various storing methods, process of order picking and order creation, significance of packaging, documents required for issuing goods	
ModuleNo.4: WAREHOUSING OPERATIONS	**10**
Warehousing Operations: - inbound process, outbound processes, Functions of Warehouse- break-bulk, cross docking, order mixing. MHEs in warehouse, legal requirements for ensuring a safe workplace; and Warehouse Management Systems.	
Module No .5: PROCUREMENT TECHNOLOGY	**14**
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.	

Skill Development:

1. Create a Purchase Order (PO) template for Ordering Computers to Company X
2. Develop the storage strategy for Automobile Manufacturers.
3. List down the principles required for warehousing.
4. Compare the warehousing of any one public sector and private sector companies.
5. Draw the flow chart of E- ordering process of any one public sector company.

Books of Reference

1. GWYNNE RICHARDS (2014) Warehouse Management: A Complete Guide to Improve Efficiency and Minimizing Cost in the Modern Warehouse.
2. The Chartered Institute of Logistics and Transport, Keganpage limited.

3. DAVID E. MULCHY & JOACHIM SIDON (2008) A Supply Chain Logistics Program for Warehouse Management. Auerbachian Publications References
4. Bowersox, D.J., Closs, D.J., Cooper, M.B., & Bowersox, J.C. (2013). Supply Chain Logistics Management. (4 th ed.), McGraw Hill/Irwin.
5. Arnold, J.R., Chapman, S.N. (2012). The Introduction to Materials Management. (7 th ed.) Prentice-Hall.
6. Coyle, J.J., Jr. Langley, C.J., Novack, R.A, & Gibson, B.J. (2013). Managing Supply Chains: A Logistics Approach. (9 th ed.), McGraw Hill

Name of the Programme: BACHELOR OF COMMERCE
Logistic and Supply Chain Management
Course Code: COM LSCM-2.3
Name of the Course: Fleet and Transport Management

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

Pedagogy: Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,

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

1. Expose the language of logistics
2. Gain a working understanding of Transport Business.
3. Gain Knowledge on current challenges faced by Logistics professionals and to provide a basis for thinking through these challenges.
4. Learn continuous technological changes in logistics management.
5. Utilize transportation and logistics strategies to manage domestic and international distribution networks.
6. Understand the organization structure, Marketing, operation, Profitability & Sustaining the Logistics Business.

Syllabus	Hours
Module No. 1: Introduction to Transport Management	**10**
Introduction to Transport management, organization Structure and Functions, function of Booking Branch, functions of Delivery Branch Function of Hub / Transshipment, Roles of Transportation in Logistics function, Business Proposal Agreement with Fleet Owner, Business Proposal Agreement with Customers & Suppliers, Selection of Mode of Transportation, Type of Booking, FTL, LTL PTL, Express Movement, Routing & Scheduling, Safety and security of Cargo.	
Module No. 2: Transport Business Processes	**14**
Type of Business Processes in Transport Management – Sales & Marketing, Operation Process, Customer Services, Finance process, HR Process, Information Technology Process, Booking Process, Delivery Process, POD Management, Hub Operation, Cargo Handling, Marketing Vehicle Hiring process, Loading & Unloading Process of Cargo.	
Module No. 3: Transport Product Management	**10**
Route Management, Load Management, Risk management of Transport business, Vendor management, Cost Management and Profit Management, Operating Expenses, Vehicle Running cost. Vendor management, Criteria of Vendor appointment, Logistics Management Information system, ERP, TMS & FMS Updation.	
Module No. 4: Introduction Fleet Management	**10**
Introduction – Traditional fleet Management, Role of Fleet owners in Transport Business, Fleet size & configuration, - Types Trucks , Types of Cargo Ships, Types Cargo Aircraft, Types of Rail Operations, GVW, Payload, Vehicle Tracking System, GPS / GPRS Technology, Utilization Trucks, Vehicle Hiring system Rental Vehicles, Private Vehicles, Own vehicles, Vehicle Insurance, challenges in Driver Management, Driver appointment Process.	
Module No. 5: Logistics Management & Analytics	**12**

History of Logistics, fundamentals of Logistics, Domestic & International Trade, Roles of Logistics in SCM, objectives of Logistics, 7R's, advantages & Disadvantages of Logistics,3 – C of Logistics Terminology, Types of Cargo, Types of Logistics, Inbound logistics, Outbound Logistics, Reverse Logistics, World & INDIA – Geography, Logistics analytics, Types of Logistics analytics, Logistics Network Planning, Key Issues and Challenges in Logistics Management.

Skill Developments Activities:

1. Visit Truck Dealers to collect the types of Trucks and specifications.
2. Visit to Transport Companies draw the organization Chart
3. Visit a Transport company to study Booking, Delivery & Hub Operations.
4. Visit Logistics Companies and Make a Report on Vehicle Tracking Systems.
5. List out various Logistic service providing companies.

Any other activities, which are relevant to the course.

Reference Books:

1. Hand Book of Logistics & Distribution Management by Alan Rushton, Phil Crouch,
2. NILA – Guide – by Paniraj Murthy & Shobha K.V
3. Logistics Management by Donald Waters,
4. Logistics & Transport Management by Thomas Gassin

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

Name of the Programme: BACHELOR OF COMMERCE
Logistic and Supply Chain Management
Course Code: COM LSCM-2.3
Name of the Course: Data Analysis for Business Decisions

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

Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,

Course Objectives:
To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making. Emphasis will be on the application of the concepts learnt to various managerial situations

Course Outcomes:

- After successful completion of the course students will be able to summarize and analyze statistical data to solve practical business-related problems.
- After successful completion of the course students will be able to interpret the relevance of statistical findings for business problem solving and decision making.
- Developing critical thinking skills to select and apply the appropriate measure of central tendency based on the nature and distribution of data, ensuring accurate interpretation and decision-making.
- Ability to apply correlation and regression analysis to various business problems, such as forecasting sales, understanding customer behavior, optimizing marketing strategies, and analyzing financial data.
- Effectively communicating time series analysis findings and forecasting results to stakeholders, including non-technical audiences, to support strategic planning and decision-making in business contexts.

Syllabus:	**Hours**
Module No. 1: INTRODUCTION TO STATISTICS	**12**
Introduction, Meaning, Definitions, Features, Objectives, Functions, Importance and Limitations of Statistics -Data Series.- Individual, discrete and continuous. Classification of Data-Requisites of Good Classification of Data.-Types of Classification – Quantitative and Qualitative Classification (Concepts only)- Types of Presentation of Data – Textual Presentation, Tabular Presentation, One-way Table-Important terminologies – Variable, Quantitative Variable, Qualitative Variable, Discrete Variable, Continuous Variable, Dependent Variable, Independent Variable, Frequency, Class Interval, Tally Bars-Simple Problems- Graphical Representation of Data- Pie Chart- Bar Graph	
Module No. 2: MEASURES OF CENTRAL TENDENCY & DISPERSION	**14**

Meaning and Objectives of Measures of Tendency- Definition of Central Tendency- Requisites of an Ideal Average, -Types of Averages--Arithmetic Mean-Median-Mode- Empirical Relation between Mean, Median & Mode-Graphical Representation of Median & Mode-Ogive Curves-Histogram- Problems-Meaning of Dispersion-Standard Deviation, Co-efficient of Variation-Problems

Module No. 3: CORRELATION & REGRESSION ANALYSIS	**12**

Correlation: Meaning and Definition - Uses – Types – Karl Pearson's coefficient of correlation – probable error – Spearman's Rank Correlation Coefficient. Regression: Meaning, Uses, Regression lines, Regression Equations. Correlation Coefficient through Regression Coefficient

Module No. 4: TIME SERIES	**10**

Introduction – Meaning – Uses –Components of Time Series –Methods of Trends-Method of Moving Averages Method of Curve Fitting by the Principle of Least Squares - Fitting a straight-line trend by the method of least squares and Computation of Trend Values (when $\sum X = 0$) including Graphical presentation of trend values – Problems.

Module No. 5: THEORY OF PROBABILITY	**12**

Probability: Definitions and examples -Experiment, Sample space, Event, mutually exclusive events, Equally likely events, Exhaustive events, Sure event, Null event, Complementary event and independent events. Mathematical definition of probability, Definition of Conditional Probability. Statements of Addition and Multiplication laws of probability. Problems on Probabilities, Conditional probabilities, Probabilities using Addition and Multiplication laws of probabilities (without use of permutations and combinations).

SKILL DEVELOPMENT

- Collect data from at least 5 friends about their monthly expenditure on Mobile Recharge, Cosmetics, Chats and Other Expenses and present the same in a Tabular Form
- Collect data about marks scored in Accountancy in PUC from at least 30 students of your class and calculate Arithmetic Mean
- Collect the data about the age of at least 10 married couples and compute correlation coefficient
- Collect the turnover of a company for 7 years and predict the sales of 8th year by using method of least square
- Conduct random experiments (coin, dice and pack of cards) and record the results by using probability laws

BOOKS FOR REFERENCE:

1. Anand Sharma : Statistics For Management, HPH
2. S P Gupta: Statistical Methods- Sultan Chand, Delhi
3. D.P Apte ; Statistical Tools for Managers.
4. Dr. B N Gupta: Statistics (Sahityta Bhavan), Agra.
5. S.C Gupta: Business Statistics, HPH
6. N.V.R Naidu : Operation Research I.K. International Publishers
7. Ellahance : Statistical Methods, Kitab Mehel.
8. Sanchethi and Kapoor: Business Mathematics, Sultan Chand
9. Veerachamy: Operation Research I.K. International Publishers
10. S. Jayashankar: Quantitative Techniques for Management

Name of the Programme: Bachelor of Commerce B.Com (L & SCM)

Paper: Job Skill -1 CA TP

Name of the Course: Computer Accounting-Tally Prime (CFTP)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
2	2	30

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

The Subject Computer Accounting- tally prime typically aims to introduce students to the fundamentals of computerized accounting skills with practical business applications, focusing on how accounting information is recorded in Tally prime.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

CO:1 Familiarizing with the user interface, menu options, and navigation within Tally Prime.

CO:2 Setting up new company profiles, configuring financial years, and managing multiple company data within Tally Prime.

CO:3 Entering various types of transactions such as sales, purchases, receipts, payments, journal entries, etc., accurately into Tally Prime

CO:4 Managing stock items, recording stock transactions (inward and outward), handling stock transfers, and maintaining stock records.

CO:5 Understanding how to configure and manage GST (Goods and Services Tax) compliance within Tally Prime for businesses operating in regions where GST is applicable.

Syllabus	**Hours**
Module 1: Fundamentals of Tally Prime	**4**
Introduction to Tally Prime - Downloading & Installation of Tally Prime -Company Creation - Getting Started with Tally Prime o Shut a Company - Select a Company o Alter Company Details - Company Features and Configurations	
Module 2: Masters and Transactions in Tally	**14**
Chart of Accounts -Ledger Creation -Group Creation - Deletion of Ledgers and Group - Creating Inventory Masters- Creation of Stock Group -Creation of Units of Measure - Creation of Stock Item - Creation of Godown -Stock Category- Introduction to Vouchers in Tally Prime - Components of Voucher Entry Screen - Accounting Voucher - Basic Vouchers: Receipt, Payment, Contra, Sales, Purchase, Journal, - Credit Note, &Debit Note - Voucher Alteration & Deletion - Non-Accounting Vouchers - Voucher Type - Double & Single Mode Voucher Entry Inventory Vouchers - Basic Voucher: Stock Transfer, Manufacturing, Physical Stock Voucher - Accounts Voucher with Inventory Transactions -Invoice & Voucher Entry Mode - Inventory Linked Accounts Ledger	
Module 3: TDS and GST in Tally Prime	**12**
TDS – Enable TDS in Tally Prime – Recording TDS Transactions in Tally Prime, Accounting for Expenses and deducting – Reversal of with TDS in Tally Prime – TDS at Lower Rate and Zero Rate in Tally Prime – TDS Deduction for Interest Payable – TDS on Advance Payment in Tally Prime. Goods and Services Tax (GST) - Introduction to GST& its Terminology - Tax Rate Structure & Setup in Tally Prime - Invoicing in GST (Goods & Services) - Input Credit Mechanism, GST Adjustment -Return Filing using Tally Prime - E-Way Bill in GST	

SKILL DEVELOPMENT- Lab Activities

1. Create a company with imaginary figures
2. Create ledgers under Capital/ assets/liability/income and expenses/ Bank
3. Generate different types of vouchers
4. Record TDS Transaction
5. Generate E-Way Bill
6. Any other activities, which are relevant to the course.

BOOKS FOR REFERENCE:

1. Learn Tally Prime With GST Book by Gaurav Agrawal
2. Tally Prime (Including GST) course By ACCA Amarjit Kaur
3. Learn Tally Prime with All New Features 4/E By Rajesh Chheda
4. Mastering Tally PRIME: Training, Certification & Job Paperback – by Asok K Nadhani
5. Tally Essentials from Tally Solutions

Name of the Programme: Bachelor of Commerce (LSCM)

Paper: Job Skill -1 CATP

Name of the Course: Computer Accounting With Tally Prime(CATP)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
2	3	45

PEDAGOGY:

Classroom Lecture, Group Discussions, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

The Subject Computer Accounting- Tally Prime typically aims to introduce students to the fundamentals of computerized accounting skills with practical business applications, focusing on how accounting information is recorded in Tally prime.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

CO:1 Understand the basic concepts of computerized accounting

CO:2 Understanding payroll accounting through the usage of excel worksheet.

CO:3 Setting up new company profiles, configuring financial years, and managing multiple company data within Tally Prime.

CO:4 Entering various types of transactions such as sales, purchases, receipts, payments, journal entries, etc., accurately into Tally Prime

CO:5 Understanding how to configure and manage GST (Goods and Services Tax) compliance within Tally Prime for businesses operating in regions where GST is applicable.

SYLLABUS

Module 1: **Introduction to Computerized Accounting** **6 Hrs**

Introduction to Computerized Accounting- Computerized Accounting Vs. Manual Accounting-need and Importance of Computerized Accounting. Components and limitations of Computerised Accounting.

Module 2: Payroll Accounting using Excel **12 Hrs**

Ms-Excel: Introduction to Excel interface -Understanding rows and columns, Naming Cells - Working with Excel workbook and sheets-Formatting Excel work book-New, Open, Close, Save, Save As -Formatting Text: Font Size, Font Style - Font Color, Use the Bold, Italic, and Underline - Modifying Columns, Rows & Cells- Sort and filtering data-Basic functions (Sum, Sumif, Count, Countif, If, Percentage, Max, Min, Average)

Payroll accounting: Concept of payroll accounting, application of spread sheet for computing gross & net salaries

Module 3: Introduction to Tally Prime and Transactions in Tally **15 Hrs**

Introduction to Tally Prime –

Downloading & Installation of Tally Prime -Company Creation - Getting Started with Tally Prime - Shut a Company - Select a Company -Alter Company Details - Company Features and Configurations-

Chart of Accounts -Ledger Creation -Group Creation - Deletion of Ledgers and Group - Creating Inventory Masters- Creation of Stock Group -Creation of Units of Measure - Creation of Stock Item - Creation of Godown -Stock Category

Introduction to Vouchers in Tally Prime - Components of Voucher Entry Screen - Accounting Voucher - Basic Vouchers: Receipt, Payment, Contra, Sales, Purchase, Journal, - Credit Note, & Debit Note - Voucher Alteration & Deletion - Non-Accounting Vouchers - Voucher Type - Double & Single Mode Voucher Entry Inventory Vouchers - Basic Voucher: Stock Transfer, Manufacturing, Physical Stock Voucher - Accounts Voucher with Inventory Transactions -Invoice & Voucher Entry Mode - Inventory Linked Accounts Ledger

Module 4: TDS and GST in Tally Prime **12 Hrs**

TDS – Enable TDS in Tally Prime – Recording TDS Transactions in Tally Prime, Accounting for Expenses and deducting – Reversal of with TDS in Tally Prime – TDS at Lower Rate and Zero Rate in Tally Prime – TDS Deduction for Interest Payable – TDS on Advance

Payment in Tally Prime. Goods and Services Tax (GST) - Introduction to GST& its Terminology - Tax Rate Structure & Setup in Tally Prime - Invoicing in GST (Goods & Services) - Input Credit Mechanism, GST Adjustment -Return Filing using Tally Prime - E-Way Bill in GST

SKILL DEVELOPMENT- Lab Activities

7. Create different type of Charts using imaginary Figures in Ms-Excel
8. Create a company with imaginary figures
9. Generate different types of vouchers
10. Record TDS Transaction
11. Generate E-Way Bill
12. Any other activities, which are relevant to the course.

BOOKS FOR REFERENCE:

6. Computer Fundamentals and Office Automation by Dr. Santosh Kumar Miri-I I P Iterative International Publishers
7. Computer Fundamentals and Office Tools : C. Divya, E. Murali Mohan Reddy, K.V.V. Murali Someswara Rao, Neelima Ramireddi, HPH
8. Learn Tally Prime With GST Book by Gaurav Agrawal
9. Tally Prime (Including GST) course By ACCA Amarjit Kaur
10. Learn Tally Prime with All New Features 4/E By Rajesh Chheda
11. Mastering Tally PRIME: Training, Certification & Job Paperback – by Asok K Nadhani
12. Tally Essentials from Tally Solutions