Examination Scheme & Syllabi

Bachelor of Commerce

(Semester 5^{th} and 6^{th})

(Scheme-D)

(w.e.f.2024-25)

Undergraduate Programmes as per NEP 2020 Curriculum and Credit Framework for Undergraduate Programmes (Multiple Entry-Exit, Internships and Choice Based Credit System LOCF)

With effect from the session 2024-25 (in phased manner)

Chaudhary Bansi Lal University, Bhiwani

(A State University established under Haryana Act No.25 of 2014)

CHAUDHARY BANSI LAL UNIVERSITY, BHIWANI
Scheme of Examination for Undergraduate Programme (Interdisciplinary)
Bachelor of Commerce (Scheme-D)
As per NEP-2020 Curriculum Framework
(Multiple Entry-Exit, Internships and Choice Based Credit System LOCF)w.e.f. the session 2024-2025 (in phased manner)

THIRD YEAR SCHEME

Semester	Course Type	Course Code	Nomenclature of Course	Credits				Contact Hours L: Lecture P: Practical T: Tutorial			Internal Assessment Marks		End Term Examinations Marks		Total Marks	Examination Hours	
				Total	Theory (T)	Tutorial (T)	Practical (P)	L	T/P	Total	T	P	T	P		T	T/P
V	CC-13	24UN-COM-501	Cost Accounting	4	4	-	-	4	-	4	30	-	70	-	100	3	-
	CC-14	24UN-COM-502	Management Accounting	4	4	-	-	4	-	4	30	-	70	-	100	3	-
	CC-15	24UN-COM-503	Auditing	4	4	-	-	4	-	4	30	-	70	-	100	3	-
	CC-M5(V)	24UN-COM-VOC504	From Pool of VOC offered in Semester-V*	4	2	-	2 (P)	2	4(P)	4	15	15	35	35	100	2	-

***Total Marks =100**
50 Marks of Theory (35 Marks End Term Examination and 15 Marks of Internal Assessment Marks)
50 Marks of Practical (15 Marks by Internal Examiner and 35 Marks by External Examiner)

4 credits of Internship after 4th semester, Marks and Credits of Internship will be *taken* into account in V[th] Semester.

Internship Evaluation
The evaluation of the internship shall be done by the **Internship Mentor of IPO and Internship Supervisor of the D/C/I separately and of 50 marks each.**
Internship Guidelines are available for detailed information and clarification n University Website. All appendices are also enclosed in 'Internship Guidelines for Students of Undergraduate Programmes'.

Course Type	Course Code	Nomenclature	Internal Marks		External Marks	Total Marks	Credits
Internship	24UN-COM-505	Internship				100	4
Total		**Credits: 16+04 =20 Credits Internship**					

Semeste	Course Typ	Course Cod	Nomenclature of Cours	Credits				Contact Hours L: Lecture P: Practical T: Tutorial			Internal Assessment Marks		End Term Examinations Marks		Total Marks	Examination Hours	
				Total	Theory (T)	Tutorial (T)		L	T/P/	Total	T	P	T	P		T	T/P
VI	CC-16	24UN-COM-601	Financial Management	4	4	-	4	-	4	30	-	70	-	100	3	-	
	CC-17	24UN-COM-602	Supply Chain Management	4	4	-	4	-	4	30	-	70	-	100	3	-	
	CC-18	24UN-COM-603	Human Resource Management	4	4	-	4	-	4	30	-	70	-	100	3	-	
	CC-M6	24UN-COM-604	Industrial Laws	4	4	-	4	-	4	30	-	70	-	100	3	-	
	CC-M7(V)	24UN-COM-VOC605	From Pool of VOC offered in Semester-VI*	4	4	-	4	-		30	-	70	-	100	3		
	Total	Credits:20															

Session 2024-2025			
Part-A Introduction			
Subject	Bachelor of Commerce		
Semester	V		
Name of the Course	Cost Accounting		
Course Code	24UN-COM-501		
Course Type: (CC/MCC/MDC/ CCM/DSEC/VOC/DSE/PC/AEC/ VAC	CC-13		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1. Understand the basics and importance of Cost Accounting. 2. Understand Material Control and Store control. 3. Understand Labour cost and overheads. 4. Application of Process Costing and Contract Costing.		
Credits	**Theory**	**Tutorial**	**Total**
	04	-	04
Contact Hours Per Week	04	-	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3Hrs.	-	3Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

- The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit.
- Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	Cost Accounting: Meaning, Definition, Objectives, Advantages and Limitations; Difference between Cost Accounting and Financial Accounting. Installation of a Costing System. Difficulties in Installing a Costing System. Methods and techniques of Cost Accounting Cost Units and Cost Centres; Elements and Classification of Cost. Cost Sheet and Components of Total Cost.	15

II	Material Control: Meaning, Need, Purchasing and Function of Purchase Department. Purchase Procedure. Store Control: Maximum Level, Minimum Level, Safety Level, EOQ, Material Records, Store Ledger, Perpetual Inventory System.	15
III	Labour Cost, System of Wage Payment, Time Wage System and Piece Rate System. Premium and Bonus Plans. Overheads: Introduction, Classification, Codification, Source of Collection, Departmentalization, Allocation, and Apportionment	15
IV	Contract Costing: Meaning, Core Elements, Work in Progress, Profit recognition, Preparation of Contract Account Process Costing: Equivalent units of Production, Cost Components, Methods of process costing, Industries using process costing, preparation of accounts	15

Suggested Evaluation Methods

Internal Assessment:	**End Term Exam**
Class Participation (05 Marks) Seminar/Presentation/Assignment/Quiz/Class Test etc. (10 Marks) Mid Term Exam (15 Marks)	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Arora, M.N. Cost Accounting: Principles and Practice. New Delhi: Vikas Publishing House.
- Jain, S.P., & Narang, K.L. Cost Accounting: Principles and Practice. New Delhi: Kalyani Publishers.
- Maheshwari, S.N., & Mittal, S.N. Cost Accounting: Theory and Problems. New Delhi: Shree Mahavir Book Depot.
- Iyengar, S.P. Cost Accounting. New Delhi: Sultan Chand & Sons.
- Khan, M.Y., & Jain, P.K. Management Accounting: Text, Problems and Cases. New Delhi: Tata McGraw Hill.
- Horngren, C.T., Datar, S.M., & Rajan, M.V. Cost Accounting: A Managerial Emphasis. USA: Pearson Education.
- Lal, Jawahar. Cost Accounting. New Delhi: Tata McGraw Hill.

Session 2024-2025	
Part-A Introduction	
Subject	Bachelor of Commerce
Semester	V
Name of the Course	Management Accounting
Course Code	24UN-COM-502

Course Type: (CC/MCC/MDC/ CCM/DSEC/VOC/DSE/PC/AEC/ VAC	CC-14
Pre-requisite for the course (if any)	NIL
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1. Understand the basics and importance of Management Accounting. 2. Understand standard costing and different budgeting techniques for planning and control. 3. Understand financial statements using accounting tools. 4. Use accounting techniques for managerial decision-making.

	Theory	Tutorial	Total
Credits	04	-	04
Contact Hours Per Week	04	-	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3Hrs.	-	3Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

- The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit.
- Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	Introduction to Management Accounting: Meaning, nature, scope, objectives, importance and limitations of Management Accounting; Difference between Financial Accounting, Cost Accounting and Management Accounting; Relationship between Financial Accounting, Cost Accounting and Management Accounting.	15

II	Budgetary Control: Meaning, objectives and significance of Budgetary Control; Preparation and types of budgets; Fixed and Flexible Budgets; Zero Base Budgeting; Programme Budgeting and Performance Budgeting|.	15
III	Analysis and interpretation of financial statements; Comparative Financial Statements; Common Size Statements; Fund Flow Statement and Cash Flow Statement.	15
IV	Marginal Costing and Decision Making: Meaning, features and importance of Marginal Costing; Cost-Volume-Profit (CVP) Analysis; Break-Even Analysis; Managerial decision-making techniques based on marginal costing.	15

Suggested Evaluation Methods	
Internal Assessment: Class Participation (05 Marks) Seminar/Presentation/Assignment/Quiz/Class Test etc. (10 Marks) Mid Term Exam (15 Marks)	**End Term Exam** Theory Exam

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Management Accounting – M.Y. Khan and P.K. Jain – Tata McGraw Hill Publishing Co., New Delhi.
- Introduction to Management Accounting – Charles T. Horngren and Gary L. Sundem. – Prentice Hall.
- Management Accounting – M.N. Arora – Himalaya Publishing House.
- Management Accounting – S.N. Maheshwari – Vikas Publishing House.

Session 2024-2025	
Part-A Introduction	
Subject	Bachelor of Commerce
Semester	V

Name of the Course	Auditing		
Course Code	24UN-COM- 503		
Course Type: (CC/MCC/MDC/ CCM/DSEC/VOC/DSE/PC/AE C/ VAC	CC-15		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1. Understand the basic concepts, types, process and planning of auditing including audit documentation and auditing of e-commerce transactions. 2. Apply audit techniques, internal control systems and vouching procedures in auditing practices. 3. Understand verification procedures, company audit provisions and preparation of auditor's reports. 4. Understand audit reporting, investigation procedures, professional ethics and emerging trends in auditing.		
Credits	**Theory**	**Tutorial**	**Total**
	04	-	04
Contact Hours Per Week	04	-	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3Hrs.	-	3Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

- The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit.
- Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours

I	Auditing: Concept, Nature, Objectives, Scope, Advantages and Limitations; Distinction between Auditing and Investigation; Types of Audit: Internal audit, External audit, Proprietary audit and Efficiency/Performance audit; Audit Process; Audit Notebook, Working Papers and Audit Evidence; Pre-Audit Preparations and Audit Planning; Audit of E-Commerce Transactions.	15
II	Methods of Audit Work; Internal Checking System: Concept, Objectives and Advantages; Internal Control System: Concept, Components and Evaluation; Routine Checking and Test Checking; Audit Procedure and Audit Documentation; Vouching: Concept, Objectives and Importance; Vouching of cash book, purchases book, sales book, bill receivable book and bills payable book.	15
III	Verification and Valuation of Assets and Liabilities; Verification of Debtors and Creditors Ledgers; Audit of Limited Companies; Company Auditor: Appointment, powers, duties, liabilities and Removal of auditor; Divisible profits and dividend; Auditor's report: Cleaned and qualified report; Process of removing objections.	15
IV	Comptroller and Auditor General (CAG) of India: Directions and Role; Audit Reports: Concept, Significance and Types; Investigation: Meaning, Nature, Objectives and Procedure of Investigation, Investigation and Due Diligence; Professional Ethics in Auditing; Computer Assisted Audit Techniques (CAATs): Concept, Importance, Applications and Limitations; Emerging Trends in Auditing Profession.	15
Suggested Evaluation Methods		
Internal Assessment: Class Participation- (05 Marks) Seminar/Presentation/Assignment/Quiz/Class Test etc.-(10 Marks) Mid Term Exam- (15 Marks)		End Term Exam Theory Exam
Part-C Learning Resources		

Recommended Books/E-Resources/LMS:

- Principles and Practice of Auditing — Dinkar Pagare, published by Sultan Chand & Sons.
- Auditing — B.N. Tandon, S. Sudharsanam and S. Sundharabahu, published by S. Chand Publishing.
- Auditing — N.D. Kapoor, published by S. Chand Publishing.
- Practical Auditing — B.N. Tandon, published by S. Chand Publishing.
- Contemporary Auditing — Michael C. Knapp, published by Cengage Learning.
- Auditing and Assurance Services — Alvin A. Arens, Randal J. Elder and Mark S. Beasley, published by Pearson Publishing House.
- Fundamentals of Auditing — Kamal Gupta and Ashok Arora, published by McGraw Hill Education India.

<table>
<tr><th colspan="4">Session 2024-2025</th></tr>
<tr><th colspan="4">Part-A Introduction</th></tr>
<tr><td>Subject</td><td colspan="3">Commerce</td></tr>
<tr><td>Semester</td><td colspan="3">V</td></tr>
<tr><td>Name of the Course</td><td colspan="3">Business Statistics</td></tr>
<tr><td>Course Code</td><td colspan="3">24UN-COM-VOC504</td></tr>
<tr><td>Course Type: (CC/MCC/MDC/ CCM/DSEC/VOC/DSE/PC/AEC/ VAC</td><td colspan="3">CC-M5(V)</td></tr>
<tr><td>Pre-requisite for the course (if any)</td><td colspan="3">NIL</td></tr>
<tr><td>Course Learning Outcomes (CLO)</td><td colspan="3">After completing this course, the learner will be able to:
1. Understand the basics and importance of Statistics.
2. Understand Central Tendency and Dispersion.
3. Understand Time Series Analysis
4. Use Probability.</td></tr>
<tr><td rowspan="2">Credits</td><td>Theory and Numerical</td><td>Practical Computer Based</td><td>Total</td></tr>
<tr><td>02</td><td>02</td><td>04</td></tr>
<tr><td>Contact Hours Per Week</td><td>02</td><td>04</td><td>06</td></tr>
<tr><td colspan="4">*Total Marks =100
50 Marks of Theory (35 Marks End Term Examination and 15 Marks of Internal Assessment Marks)
End Term Examination Tine-02 Hours
50 Marks of Practical Computer Based (15 Marks by Internal Examiner and 35 Marks by External Examiner approved by UGBOS)</td></tr>
</table>

Part-B Contents of the Course

Instructions for Paper Setters

- The examiner will set 05 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 1 mark each. Question Nos. 2 to 5 will carry 14 marks each, having two questions from each unit.
- Students are required to attempt 03 questions in all, selecting one question from each unit and the compulsory question.

	Theory Syllabus for End Term Examination	
Unit	**Topics**	**Contact Hours**
I	Introduction to Statistics Concept, Definitions, Scope, Functions, Importance and Limitations of Statistics. Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation and Coefficient of Variation. Correlation Analysis: Meaning, Types of Correlation, Scatter Diagram, Karl Pearson's Coefficient of Correlation and Spearman's Rank Correlation. Regression Analysis: Meaning, Difference between Correlation and Regression, Regression Equations, Properties of Regression Coefficients and Standard Error of Estimate.	15
II	Time Series Analysis: Components, Moving Average Method and Least Square Method. Index Numbers: Meaning, Methods, Tests of Consistency, Base Shifting, Splicing and Cost of Living Index Numbers.	15

Suggested Evaluation Methods

Internal Assessment:	**End Term Exam**
Class Participation (04 Marks) Seminar/Presentation/Assignment/Quiz/Class Test etc. (4 Marks) Mid Term Exam (7 Marks)	Theory Exam

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Gupta, S.P., & Gupta, M.P. Business Statistics. New Delhi: Sultan Chand & Sons.
- Sharma, J.K. Business Statistics. New Delhi: Pearson Education.
- Vohra, N.D. Business Statistics. New Delhi: Tata McGraw Hill.
- Hooda, R.P. Statistics for Business and Economics. New Delhi: Vikas Publishing House.
- Gupta, S.C. Fundamentals of Statistics. Mumbai: Himalaya Publishing House.
- Levine, D.M., Krehbiel, T.C., & Berenson, M.L. Business Statistics: A First Course. USA: Pearson Education.
- Bhardwaj, R.S. Business Statistics. New Delhi: Excel Books..

Session 2024-2025			
Part-A Introduction			
Subject	Commerce		
Semester	V		
Name of the Course	Business Statistics		
Course Code	24UN-COM-VOC504P		
Course Type: (CC/MCC/MDC/ CCM/DSEC/VOC/DSE/PC/AEC/ VAC	CC-M5(V)		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1. Understand Central Tendency and Dispersion using MS Excel. 2. Understand Time Series Analysis using MS Excel and Tableau and Power BI. 3. Use Probability.		
Credits	**Theory and Numerical**	**Practical Computer Based**	**Total**
	02	02	04
Contact Hours Per Week	02	04	06

***Total Marks =100**
50 Marks of Theory (35 Marks End Term Examination and 15 Marks of Internal Assessment Marks)
End Term Examination Tine-02 Hours
50 Marks of Practical (15 Marks by Internal Examiner and 35 Marks by External Examiner)

Part-B Contents of the Course

Practical Syllabus

Unit	Topics	Contact Hours

I	*Calculation of Mean, Median and Mode using MS Excel * Use of Excel functions: AVERAGE, MEDIAN and MODE * Preparation of frequency distribution tables * Graphical presentation of data using charts and diagrams with the help of Software 'Tableau' and 'Power BI' * Interpretation of business data using measures of central tendency Calculation of Standard Deviation and Coefficient of Variation in Excel * Comparative analysis of variability in business data * Construction of Scatter Diagrams * Calculation of Correlation Coefficients using Excel * Interpretation of relationship between variables through business examples Computation of Regression Equations using Excel * Forecasting and prediction using Regression Analysis	15
II	* Preparation of Trend Lines and Charts with the help of Software ' Tableau' and Power BI * Numerical problems based on Probability * Use of Excel and AI-assisted tools for statistical analysis and forecasting	15

Suggested Evaluation Methods

Internal Assessment:	End Term Exam
Class Participation (04 Marks) Seminar/Presentation/Assignment/Quiz/Class Test etc. (4 Marks) Internal Practical Exam (7 Marks)	Practical Exam

Part-C Learning Resources

Recommended Software:

- 'Tableau'
- 'Power BI'
- 'MS-Excel'

Session 2024-2025			
Part-A Introduction			
Subject	Bachelor of Commerce		
Semester	VI		
Name of the Course	Financial Management		
Course Code	24UN-COM-601		
Course Type: (CC/MCC/MDC/ CCM/DSEC/VOC/DSE/PC/AEC/ VAC	CC-16		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1. understand the fundamentals of financial management and the concept of time value of money. 2. understand financial planning, forecasting and cost of capital decisions. 3. evaluate investment and financing decisions using capital budgeting techniques. 4. understand working capital management and dividend policy decisions of firms.		
Credits	**Theory**	**Tutorial**	**Total**
	04	-	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3Hrs.	-	3Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. About 40% questions should be numerical type.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours

I	Financial Management: Nature, Significance, Objectives and Scope; Functions of Finance Executive in an Organisation; Time Value of Money: Concept and Importance, Present Value and Future Value, Compounding and Discounting Techniques.	15
II	Financial Forecasting: Concept, Benefits and Techniques; Sources of Finance; Financial Planning: Need, Importance, Process and Drafting a Financial Plan; Cost of Capital: Concept, Significance, Computation of Cost of Capital- Simple and Weighted; Recent Developments in Financial Management.	15
III	Capital Structure: Concept, Significance, Determinants and Theories; Capital Budgeting Decisions: Nature, Importance, Factors influencing capital expenditure decisions, Capital Budgeting Evaluation Techniques; Risk Analysis in Capital Budgeting; Capital Rationing.	15
IV	Working Capital Management and Control: Need, Types and Determinants, Assessment of Working Capital Requirements; Management of Cash; Marketable Securities; Receivables; Dividend Decisions: Concept, Types of Dividend, Dividend Policies. Determinants of Dividend Decisions, Theories of Dividend, Dividend Practices in India.	15
Suggested Evaluation Methods		
Internal Assessment: Class Participation- (05 Marks) Seminar/Presentation/Assignment/Quiz/Class Test etc.-(10 Marks) Mid Term Exam- (15 Marks)		**End Term Exam** Theory Exam
Part-C Learning Resources		

Recommended Books/E-Resources/LMS:

- Financial Management — I.M. Pandey, published by Vikas Publishing House
- Financial Management: Theory and Practice — Prasanna Chandra, published by McGraw Hill Education India
- Financial Management — M.Y. Khan and P.K. Jain, published by McGraw Hill Education India
- Fundamentals of Financial Management — James C. Van Horne and John M. Wachowicz Jr., published by Prentice Hall of India.
- Financial Management — Ravi M. Kishore, published by Taxmann Publications Pvt. Ltd., New Delhi.
- Financial Management: Principles and Practice — S.N. Maheshwari, published by Sultan Chand & Sons.
- Financial Decision Making: Concepts, Problems and Cases — John J. Hampton, published by Reston Publishing House.

Session 2024-2025			
Part-A Introduction			
Subject	Bachelor of Commerce		
Semester	VI		
Name of the Course	Supply Chain Management		
Course Code	24UN-COM-602		
Course Type: (CC/MCC/MDC/ CCM/DSEC/VOC/DSE/PC/AEC/ VAC	CC-17		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1. Understand basic concepts, functions, and importance of Supply Chain Management. 2. Explain procurement, purchasing, and inventory management techniques. 3. Understand logistics, transportation, and warehousing operations. 4. Understand modern technologies and trends in supply chain management		
Credits	**Theory**	**Tutorial**	**Total**
	04	-	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3Hrs.	-	3Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	**Topics**	**Contact Hours**

I	. Introduction to Supply Chain Management: Meaning and Concept, Objectives and Importance of SCM, Evolution of Supply Chain, Components of Supply Chain, Functions of SCM, Supply Chain vs Logistics, Supply Chain Drivers, Role of SCM in Business Competitiveness, Supply Chain Integration, Challenges in Supply Chain Management, Supply Chain Network Design	15
II	Procurement, Purchasing and Inventory Management: Procurement Process, Purchasing Cycle, Vendor Selection and Supplier Relationship Management, Strategic Sourcing, Types of Inventory, Inventory Control Techniques, EOQ, ABC Analysis, JIT (Just in Time), Safety Stock and Reorder Level, Material Requirement Planning (MRP), Inventory Costs and Control; Role of Technology in Procurement	15
III	Logistics, Transportation and Warehousing: Meaning and Scope of Logistics; Transportation Management, Modes of Transportation, Freight and Transportation Cost; Warehousing Concepts and Functions, Types of Warehouses, Warehouse Layout and Operations, Packaging and Material Handling, Reverse Logistics, Third Party Logistics (3PL) and Fourth Party Logistics (4PL)	15
IV	Modern Trends and Technology in Supply Chain Management: Digital Supply Chain, E-Commerce and SCM, Green Supply Chain Management, Sustainable Supply Chain Practices, Customer Relationship Management (CRM), Enterprise Resource Planning (ERP), Role of Artificial Intelligence and Automation in SCM, Block chain in Supply Chain, Risk Management in Supply Chain, Global Supply Chain Management; Case Studies on Modern Supply Chains	15

Suggested Evaluation Methods	
Internal Assessment: Class Participation- (05 Marks) Seminar/Presentation/Assignment/Quiz/Class Test etc.-(10 Marks) Mid Term Exam- (15 Marks)	**End Term Exam** Theory Exam
Part-C Learning Resources	

Recommended Books/E-Resources/LMS:

- Supply Chain Management: Strategy, Planning and Operation, Sunil Chopra & Peter Meindl, Pearson Education
- Logistics and Supply Chain Management, Martin Christopher, Pearson Education
- Supply Chain Management, Janat Shah, Pearson India
- Operations and Supply Chain Management, Richard B. Chase, McGraw Hill
- Principles of Supply Chain Management, Joel D. Wisner, Cengage Learning

Session: 2024-25			
Part A – Introduction			
Name of Programme	Bachelor of Commerce		
Semester	VI		
Name of the Course	Human Resource Management		
Course Code	24UN-COM-603		
Course Type	CC-18		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 1: Understand the concept of Human Resource Management in Indian and Global context. CLO 2: Learn about human resource planning, recruitment and selection process. CLO 3: Gain insights of career planning and Development CLO 4: Develop the understanding of performance appraisal and compensation decisions.		
Credits	Theory	Tutorial	Total
	04	-	4
Internal Assessment Marks	30		30
End Term Exam Marks	70		70
Max. Marks	100		100
Examination Time	3 hours	-	-

Part B- Contents of the Course

Instructions for Paper- Setter: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unitand the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Human resource management: Concept, evolution and growth of Human Resource Management scope and importance, objectives and functions; Qualities, role and functions of human resource manager; HRM in dynamic environment; Flexi working hours; Work from home policy; Human resource policies; Human resource planning; Process of human resource planning Job analysis. Strategic Human Resource Management (SHRM) new trends in Human Resource Management	16
II	Recruitment; Sources of Recruitment Selection; Selection Process Induction and placement; Work force mobility: Promotion, demotion,	14

	transfer and separations. E-recruitment & AI in hiring	
III	Training; Identification of Training Needs Executive development; Methods of Training and development Career planning and development; Job evaluation; Quality of work life.	16
IV	Performance and potential Appraisal; Compensation Structure management; Compensation Structure incentives and employee benefits; Employee welfare measures Personnel records and HR audit; International human resource management; Job satisfaction. Employee Engagement and Retention, business Ethics and CSR in HRM	14
	Total Contact Hours	60

Suggested Evaluation Methods

Internal Assessment: 30		**End Term Examination: 70**	
		➢ **Theory:**	**70**
• Class Participation:	5	Written Examination	
• Seminar/presentation/assignment/quiz/class test etc.:	10		
• Mid-Term Exam:	15		

Part C-Learning Resources

Recommended Books/e-resources/LMS:

- Armstrong, M. Handbook of HRM Practice. USA: Kogan Page.
- Ashwathhapa K.– Human Resource management McGraw hills.
- Basak, S. P. Human Resource Management: Text & Cases.: Pearson.
- Mamoria, C.B., S.V. Gankar, Personnel Management: Himalaya Publication.
- Dessler, G. Human Resource Management. New Delhi: Prentice Hall.
- Rao VSP, Human resource management, Excel Publishers.
- Rao, P. Subba. Essentials of Human Resource Management & Industrial Management: Text & Cases. New Delhi: Himalaya Publication.

Session 2024-2025			
Part-A Introduction			
Subject	Bachelor of Commerce		
Semester	VI		
Name of the Course	Industrial Laws		
Course Code	24UN-COM-604		
Course Type: (CC/MCC/MDC/ CCM/DSEC/VOC/DSE/PC/AEC/ VAC	CC-M6		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1. Understand the provisions related to employee social security and insurance benefits. 2. Understand legal provisions relating to wages and bonus payment. 3. Understand the rules and provisions relating to gratuity benefits. 4. Understand compensation provisions for employees in case of injury or disablement.		
	Theory	**Tutorial**	**Total**
Credits	04	-	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3Hrs.	-	3Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

3. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit.
4. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours

I	The Employees Provident Fund & Miscellaneous Provisions Act, 1952: Definitions; Employees' Provident Fund Scheme; Employees' Pension Scheme, 1995; Employees' Deposit Linked Insurance Scheme. Employees State Insurance Act, 1948: Objects and applicability of the schemes; Definitions – Personal Injury, Factory, Manufacturing Process, Wages, Partial and Permanent Disablement; ESI Corporation, Standing Committee and Medical Benefit Council; Contributions; Adjudication of disputes and claims; Benefits.	15
II	Payment of Wages Act, 1936: Definitions – Employed Person, Employer, Factory, Industrial or Other Establishment, Wages; Responsibility for payment of wages; Fixation of wage period; Time and mode of payment; Deductions from wages and fines. The Payment of Bonus Act, 1965: Definitions – Accounting Year, Allocable Surplus, Available Surplus, Employee, Employer, Establishment, Salary or Wage; Determination and calculation of bonus; Eligibility and disqualification for bonus; Minimum and maximum bonus; Set on and set off of allocable surplus; Time limit for payment of bonus.	15
III	Payment of Gratuity Act, 1972: Applicability and non-applicability of the Act; Definitions-Employee, Employer, Continuous Service; Payment and forfeiture of gratuity; Employer's duty to determine and pay gratuity; Recovery of gratuity and penalties.	15
IV	Employee's Compensation Act, 1923: Definitions-Dependent, Employer, Partial and Total Disablement, Workmen, Injury, Occupational Disease; Accident; Employer's liability for compensation; Amount of compensation; Contracting; Commissioner; Relevant case laws.	15

Suggested Evaluation Methods	
Internal Assessment: Class Participation- (05 Marks) Seminar/Presentation/Assignment/Quiz/Class Test etc.-(10 Marks) Mid Term Exam- (15 Marks)	**End Term Exam** Theory Exam
Part-C Learning Resources	

Recommended Books/E-Resources/LMS:

- Industrial Laws and Labour Laws, K.L. Malik, Eastern Book Company, Lucknow.
- Digest of Labour Cases, H.L. Kumar, Universal Law Publishing Co. Pvt. Ltd., New Delhi.
- Industrial Relations & Labour Laws, S.C. Srivastava, Vikas Publishing House Pvt. Ltd.
- Simplified Approach to Labour Laws, J.P. Sharma, Bharat Law House Pvt. Ltd., New Delhi.

Session 2024-2025			
Part-A Introduction			
Subject	Commerce		
Semester	VI		
Name of the Course	Goods and Services Tax (GST)		
Course Code	24-UN-COM-VOC605		
Course Type: (CC/MCC/MDC/ CCM/DSEC/VOC/DSE/PC/AEC/ VAC	CC-M7(V)		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1. Understand basic concepts, structure, registration provisions and latest developments in GST. 2. Apply provisions relating to supply, valuation and computation of GST liability. 3. Analyze ITC, return filing, assessment and GST compliance procedures. 4. Understand provisions of IGST, customs duty and computation of customs valuation.		
Credits	**Theory**	**Tutorial**	**Total**
	04	-	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3Hrs.	-	3Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

- The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit.
- Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.
- The syllabus covers both theoretical concepts and practical aspects of GST

Unit	**Topics**	**Contact Hours**

I	Introduction and Registration under GST: Concept of Goods and Services Tax (GST), Features of GST implemented in India, Background, causes and implementation of GST, Advantages, challenges and evaluation of GST, Classification of GST: CGST, SGST, IGST and UTGST; Important terms under GST; Registration under GST: provisions and process; Amendment and cancellation of registration, Practical problems relating to registration, including Latest GST amendments 2026	15
II	Supply, Levy and Taxable Value under GST: Supply of goods and services - meaning, scope and types, Time of supply and place of supply; Levy and collection of GST, Exempted goods and services, Determination of taxable value, Items included and excluded from taxable value, GST rates on goods and services, Practical problems on valuation and GST computation, including Latest GST amendments 2026	15
III	Input Tax Credit, Returns and Assessment: Composition levy – eligibility, provisions, rules and rates, Input Tax Credit (ITC) provisions and rules, Practical problems on ITC calculation, Tax invoice – proforma and preparation, Payment of GST; Returns and assessment procedures, Job work provisions, Reverse charge mechanism, Maintenance of accounts and records, Refund of tax, including Latest GST amendments 2026	15
IV	Integrated GST and Customs Duty: IGST provisions regarding interstate supply, Calculation of taxable supply and tax payable under IGST, Adjustment of IGST, GST Council and GST administration; Introduction and background of Customs Duty, Important definitions: Goods, Dutiable goods, Person in-charge, Indian customs waters, Types of customs duty, Customs valuation, Items included and excluded from customs value, Computation of assessable value and customs duty (Practical Problems)	15

Suggested Evaluation Methods

Internal Assessment:	**End Term Exam**
Class Participation (05 Marks) Seminar/Presentation/Assignment/Quiz/Class Test etc. (10 Marks) Mid Term Exam –(15 Marks)	Theory Exam

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Systematic Approach to GST (51st Ed, 2026) by CA (Dr.) Girish Ahuja & Dr. Ravi Gupta, published by Commercial Law Publishers.
- GST & Customs Law Textbook (13th Ed, 2026) by Dr. K.M. Bansal, published by Taxmann Publications.
- GST Ready Reckoner (15th Ed, April 2026) by CA Ashok Batra, published by Bharat Law House.
- GST Law Manual (25th Budget Ed, 2026-27) by R.K. Jain, published by Bharat Law House.
- GST Made Easy (15th Ed, 2026) by CA (Dr.) Arpit Haldia, published by Taxmann Publications
- Goods and Services Tax: Constitutional Law and Policy (2nd Ed, 2026) by Tarun Jain, published by Eastern Book Company (EBC).