

INDIRA GANDHI UNIVERSITY, MEERPUR-REWARI, HARYANA-122502

**(A State University Established under Haryana Act No.29 of 2013)
(Recognized u/s 12(B) & 2(f) of UGC Act, 1956)**

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Scheme of Examination for

B.Com.-Logistics & Supply Chain Management

as per NEP 2020

**Curriculum and Credit Framework for Undergraduate Programme
(Multiple Entry-Multiple Exit, Internships and Choice Based Credit System LOCF)**

With effect from the session 2026-27 (in phased manner)

Department of Commerce

Indira Gandhi University

Meerpur-Rewari (122502)

Haryana, India

Details of Approvals

Council/Board	Date	Remark
Staff Council		
Board of Studies	24/08/2026	
Faculty		
Academic Council		
Year of implementation: 2026-27		

Chairperson
(Signature with Stamp)

VISION AND MISSION OF THE UNIVERSITY

VISION

To be a globally renowned university, recognized for excellence in teaching, innovative research, and welfare of the society, imbining the spirit of “*Vasudhaiv kutumbkam*”.

MISSION

- To introduce and implement innovation in teaching and learning process matching up the global standards to strengthen academic delivery through curriculum design, teaching pedagogy and usage of ICT.
- To develop a mechanism that attracts talented, qualified and experienced faculty from across the globe for pursuing their academic and research careers at the University.
- To offer academic programs at UG, PG, doctoral, Post-Doctoral levels which are learner-centric, industry focused, and adhere to outcome based international models.
- To create an ambiance that is conducive for undertaking sponsored research, innovation and consultancy services to a wide spectrum of societal and industrial requirements while encouraging interdisciplinary approach of learning, team work, and research.
- To establish state of art centres of excellence in frontier areas of research and design innovation through industry collaboration to innovate and incubate the products and services.
- To establish smart campus and promote e-governance activities in the university for the digitally empowered society and knowledge economy.
- To provide a hygienic, modern, environment friendly and vivacious campus attuned to the urgent needs of Green Technology.
- To consider and implement norms, metrics, standards, procedures and benchmarks for assessing and improving the quality in every aspect of University system and achieve quality certifications by National and International bodies.
- To make society self-reliant by organizing various programmes including literacy, gender sensitization, health awareness, and dissemination of information about livelihood generation.

VISION AND MISSION OF THE DEPARTMENT

VISION

To train students to be highly effective entrepreneurs, researchers, and professional contributors in the area of Business and Commerce.

MISSION

- **Education:** To offer a comprehensive and high-quality education in commerce-related fields, providing students with a strong academic foundation and practical skills necessary for successful careers in business and economics.
- **Research:** To engage in innovative and impactful research in commerce, economics, finance, and related areas, contributing to the advancement of knowledge and addressing real-world challenges.
- **Ethical Leadership:** To instill ethical values and principles in students, fostering responsible and sustainable business practices, corporate social responsibility, and ethical leadership.
- **Industry Engagement:** To cultivate strong ties with the business community, industry leaders, and alumni, facilitating internships, experiential learning, and networking opportunities for students.
- **Global Perspective:** To promote a global mindset among students, encouraging international exchange programs and collaborations with universities and organizations worldwide.
- **Community Outreach:** To actively engage with the local community, supporting economic development initiatives, and utilizing commerce expertise to address societal needs.
- **Technology Integration:** To embrace technology and data-driven approaches in commerce education and research, preparing students for the digital economy and emerging technological trends.
- **Inclusivity and Diversity:** To foster an inclusive and diverse learning environment, welcoming students and faculty from various backgrounds and perspectives.
- **Continuous Improvement:** To continuously evaluate and enhance the department's programs and offerings, adapting to the evolving needs of students and the business community.
- **Alumni Network:** To build a strong and supportive alumni network, providing opportunities for mentorship, career guidance, and lifelong connections among graduates.

ABOUT THE PROGRAMME

Programme Name: B.Com- Logistics & Supply Chain Management

Programme/Level/Duration/System: Undergraduate /Four years/8 Semesters with multiple entry and multiple exit. The following option will be made available to the students joining this programme:

- a) One year: Under Graduate Certificate in Commerce
- b) Two years: Under Graduate Diploma in Commerce
- c) Three years: Bachelor of Commerce- Logistics & Supply Chain Management
- d) Four years: Bachelor of Commerce (Honours) or Bachelor of Commerce (Honours with Research)

MINIMUM ELIGIBILITY CRITERIA

Senior Secondary Examination (10+2) with at least 50% (47.5% for SC/ST/ Blind/ Visually and Differently Abled candidates of Haryana only) marks in aggregate from Board of School Education, Haryana, Bhiwani or any other Examination recognized by Indira Gandhi University, Meerpur as equivalent thereto.

PASSING CRITERIA: As per the Ordinance

ELIGIBILITY FOR EXAMINATION: As per the Ordinance

PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

PEO 1	Professional Competence Demonstrate sound knowledge and practical competence in accounting, finance, taxation, banking, economics, business law, and commerce to perform effectively in professional and organizational settings.
PEO 2	Analytical and Problem-Solving Skills Apply analytical thinking, quantitative techniques, digital tools, and research skills to identify, analyze, and solve business and financial problems.
PEO 3	Professional Competence Build successful careers or entrepreneurial ventures in logistics, supply chain, and allied service sectors by applying integrated knowledge of procurement, inventory, warehousing, transportation, and distribution management, supported by modern SCM technologies and data analytics for efficient, cost-effective decision-making.
PEO 4	Global, Ethical & Sustainable Practice Function effectively in domestic and international trade environments — understanding regulatory compliance, customs, and logistics law — while upholding ethical, sustainable, and socially responsible practices in supply chain design, and pursuing continued professional growth through higher education or lifelong learning.
PEO 5	Leadership and Communication Exhibit effective communication, teamwork, leadership, and interpersonal skills to function efficiently in multidisciplinary and multicultural work environments.

PROGRAMME LEARNING OUTCOMES (PLOs)

PLO 1	Disciplinary Knowledge: Apply fundamental concepts, principles, and theories of the discipline to understand phenomena and their applications.
PLO 2	Effective Communication: Communicate ideas, methods, and results effectively through oral, written, graphical, and digital formats.
PLO 3	Teamwork & Collaboration: Function effectively as an individual, team member, or leader in multidisciplinary and collaborative environments.
PLO 4	Social Responsibility & Ethical Awareness: Apply methods and reasoning appropriate to the discipline to assess issues related to society and the consequent responsibilities relevant to professional practice.
PLO 5	Lifelong Learning: Engage in self-directed learning and adapt to emerging knowledge, technologies, and professional demands throughout life.
PLO 6	Integrity & Professional Ethics: Demonstrate integrity, ethical conduct, and professional responsibility in academic, research/practice, and professional activities.
PLO 7	Commerce and Business Knowledge: Demonstrate comprehensive knowledge of accounting, finance, taxation, economics, business management, Indian Knowledge System, marketing, auditing, banking, insurance, and commerce-related laws to solve business problems effectively.
PLO 8	Entrepreneurship and Innovation: Develop entrepreneurial competencies by identifying business opportunities, preparing business plans, evaluating risks, and applying innovative solutions for sustainable enterprise development.
PLO 9	Employability: Develop self-directed learning abilities, adaptability, professional competence, and continuous skill enhancement to meet evolving national and global employment requirements.
PLO 10	Operational & Analytical Competence: Plan, design, and evaluate logistics and supply chain operations — including procurement, inventory control, warehousing, transportation, and distribution — using quantitative techniques, forecasting methods, SCM tools, and performance metrics to optimize cost, efficiency, and service quality.
PLO 11	Research and Innovation: Design and conduct research using appropriate qualitative and quantitative methods, analyze data, interpret findings, and communicate research outcomes effectively.

Note: Programme Learning Outcomes (PLOs) are mapped with Course Learning Outcomes (CLOs) at three point scale taking 1=low correlation, 2=moderate correlation and 3= high correlation.

Indira Gandhi University, Meerpur, Rewari

Scheme of Examination for Undergraduate Programme in Commerce

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 2026-27 (in a phased manner)

Semester-1

Course Type	Course Code	Nomenclature of the Course	Credits			Contact hours L: Lecture P: Practical T: Tutorial				Internal Assessment Marks		End term Examination Marks		Total Marks	Examination hours	
			Total	Theory (Th)	Practical (P)	L	T	P	Total	Th	P	Th	P		Th	P
CC-A1	26L4.5-COM-101	Computerised Financial Accounting-I	4	2	2	2	0	4	6	15	15	35	35	100	2	2
CC-B1	26L4.5-COM-103	Business Organisations & Management	4	4	0	3	1	0	4	30	-	70	-	100	3	-
CC-C1	26L4.5-COM-105	Fundamentals of Logistics & Supply Chain Management	4	4	0	3	1	0	4	30	-	70	-	100	3	-
CC-M1	26L4.5-COM-104	Basics of Business Statistics	2	2	0	1	1	0	2	15	-	35	-	50	2	-
MDC 1	From Available pool of Multidisciplinary Courses from a subject of different discipline as per NEP (3 Credits)															
AEC-1	From Available pool of Ability Enhancement Courses as per NEP (2 Credits)															
SEC-1	From Available pool of Skill Enhancement Courses as per NEP (3 Credits)															
VAC-1	From Available pool of Value Added Courses as per NEP (2 Credits)															

Semester-2

Course Type	Course Code	Nomenclature of the Course	Credits			Contact hours L: Lecture P: Practical T: Tutorial				Internal Assessment Marks		End term Examination Marks		Total Marks	Examination hours	
			Total	Theory (Th)	Practical (P)	L	T	P	Total	Th	P	Th	P		Th	P
CC-A2	26L4.5-COM-201	Computerised Financial Accounting-II	4	3	1	3	0	2	5	25	05	50	20	100	3	2
CC-B2	26L4.5-COM-202	GST & Customs Law	4	4	0	3	1	0	4	30	-	70	-	100	3	-
CC-C2	26L4.5-COM-205	Materials Management	4	4	0	3	1	0	4	30	-	70	-	100	3	-
CC-M2	26L4.5-COM-204	Business Mathematics	2	2	0	1	1	0	2	15	-	35	-	50	2	-
MDC-2	From Available pool of Multidisciplinary Courses from a subject of different discipline as per NEP (3 Credits)															
AEC-2	From Available pool of Ability Enhancement Courses as per NEP (2 Credits)															
SEC-2	From Available pool of Skill Enhancement Courses as per NEP (3 Credits)															
VAC-2	From Available pool of Value Added Courses as per NEP (2 Credits)															
Internship	26L4.5-UG-INT-200	Internship of 4 Credits of 4-6 weeks duration after 2 nd Semester (Mandatory in case of exit)												100		

Note: The students may opt to take Multidisciplinary Courses (MDC), Ability Enhancement Courses (AEC), Skill Enhancement Courses (SEC) and Value Added Courses (VAC) through UGC recognized MOOC of equivalent or more credits.

Semester – 1 Syllabus

Part A – Introduction			
Semester	1		
Nature of Course	Theory & Practical		
Nomenclature of the Course	Computerized Financial Accounting-I		
Course Code	26L4.5-COM-101		
Course Type	CC		
Course Level	100-199		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLOs) After completing this course, the learner will be able to:	CLO ₁	Develop a strong foundation in accounting principles, including GAAP and IFRS, while integrating the traditional Indian accounting system and its historical relevance in financial record-keeping.	
	CLO ₂	Apply double-entry bookkeeping to record transactions and prepare financial statements, enhancing analytical skills for evaluating business performance.	
	CLO ₃	Prepare comprehensive financial statements with adjustments for informed business decision-making.	
	CLO ₄	Utilize computerized accounting software for financial reporting, data management, integrating technology-driven solutions for modern financial record-keeping.	
		Theory	Practical
Credits		2	2
Teaching hours per week		2	4
Internal Assessment Marks		15	15
End Term Exam Marks		35	35
Max. Marks		50	50
Examination Duration (in Hours)		02	02
Part B- Contents of the Course			
<u>Instructions for Theory Paper-Setter</u>			
The paper setter shall prepare 5 questions selecting two questions from each of the two units with consideration given to the Course Learning Outcomes. Among these, question number 1 will be compulsory question comprising 7 short answer type questions carrying one mark each (total 07 marks) and covering the entire syllabus. The remaining questions will be carrying 14 marks each. Examinees will be required to attempt three questions: the compulsory question no. 1 and 1 question from the each of the two units.			
<u>Instructions for Practical Examiner</u>			
Write-up and execution of the practical will be conducted as per the nature of the practical by the external examiner, with consideration given to the Course Learning Outcomes.			
Unit	Topics	CLO Attempt	Contact Hours
Unit-I	Meaning, Scope, Objectives & Functions of Accounting and Evolution of traditional Indian Accounting System and its uses, Users of Accounting Information, Branches of Accounting, Accounting Standards: IFRS, Indian GAAP (Ind AS and AS) - A brief overview, Accounting Principles (GAAP)- Concepts, Conventions, and significance; Accounting Cycle: Double Entry	1	15

	Bookkeeping- Debit and Credit rules, Classification of accounts, Journalizing, Ledger Posting.		
Unit-II	Preparation of Subsidiary Books, Bank Reconciliation Statement, Trial Balance, Rectification of errors. Preparation of Financial Statements with adjustment (Sole Proprietorship)-Trading Account, Profit & Loss Account, Balance Sheet.	2	15
Practical Components-1	Computerized Financial Accounting System: Concept, installations of Tally Prime, licensing configurations; Tally vault password: Security control in Tally Prime, data backup and restore, export and import data, edit log feature in tally; Gateway of Tally.	3	30
Practical Components-2	Company creation: Setup features, accounting features, configuration, shutting and deleting a company; Ledger creation: Creating single and multiple ledgers, altering, deleting and displaying ledger.	4	30
Total Contact Hours			90

Evaluation Methods

Internal Assessment:30	TH-15	PR-15	End Term Examination: 70	TH-35	PR-35
Class Participation:	5	5	Lab record	NA	5
Seminar/presentation/assignment/quiz/class test etc.:	5	NA	Viva-Voce	NA	10
Seminar/Demonstration/Viva-voce/Lab records etc.:	NA	10	Written Examination	35	NA
Mid-Term Exam:	5	NA	Write-up and execution of the practical	NA	20

Part C-Learning Resources

Recommended Books/e-resources/LMS:

1. Anthony, R. N., Hawkins, D., & Merchant, K. A. (2019). Accounting: Text and Cases McGraw Hill Education India.
2. Batra, J. K., (2018). Accounting and Finance for Non-finance Managers, Sage Textbook
3. Bhattacharyya, A. K. (2021). Essentials of Financial Accounting, 6th ed. PHI learning;
4. Narayanaswamy, R. (2020). Financial Accounting: A Managerial Perspective, 7th ed. PHI learning
5. Dam, B. B., & Gautam, H. C. (2011). Financial Accounting. Gayatri Publications, Guwahati.
6. Goldwin, N., Alderman, W., & Sanyal, D. (2016). Financial Accounting. Cengage Learning, Boston.
7. Goel, D.K., & Goel, S. (2025) Financial Accounting. Arya Publications.
8. Goyal, B. K., & Tiwari, H. N. (2021). Financial Accounting. Taxmann Publication, New Delhi.
9. Horngren, C. T., & Philbrick, D. (2014). Introduction to Financial Accounting, Pearson Education, London.
10. Kumar, A. (2018). Financial Accounting. Singhal Publication.
11. Lal, J., Srivastava, S., & Abrol, S. (2017). Financial Accounting Text & Problems. Himalaya Publishing House, Mumbai.
12. Lt Bhupinder. (2020). Financial Accounting – Concepts and Applications. Cengage.
13. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. Vikas Publishing House Pvt. Ltd., New Delhi.
14. Monga, J. R., & Bahadur, R. (2022) Financial Accounting: Concepts and Applications. Scholar Tech Press, New Delhi.
15. Mukherjee. (2018). Financial Accounting. Oxford University Press
16. Sah, R. K. (2019). Concept Building Approach to Financial Accounting. Cengage Learning India Pvt. Ltd.
17. Sehgal, A., & Sehgal D. (2015). Fundamentals of Financial Accounting. Taxmann.
18. Sehgal, D. (2016). Financial Accounting. Vikas Publishing House Pvt. Ltd., New Delhi.

19. Shah, P. (2019). Financial Accounting for Management. Oxford University Press
20. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2017). Advanced Accounts. Vol.-I. Sultan Chand Publishing, New Delhi.
21. Tulsian, P. C. (2016). Financial Accounting. S Chand Ltd., New Delhi. Accounting Standards at the Website of the Institute of Chartered Accountants of India.
22. Indian Accounting Standards at the Website of the Ministry of Corporate Affairs.
23. Tally Solutions YouTube Channel
24. A Practical Hands-on Self-Study Approach TallyPrime Book by Sanjay Satpathy

Mapping of Course Outcomes to Program Learning Outcomes (PLOs)

Course Learning Outcomes	PLO ₁	PLO ₂	PLO ₃	PLO ₄	PLO ₅	PLO ₆	PLO ₇	PLO ₈	PLO ₉	PLO ₁₀	PLO ₁₁
CLO ₁	3	2	2	1	1	2	3	1	1	3	0
CLO ₂	3	3	3	2	2	1	1	2	2	2	0
CLO ₃	3	3	3	2	2	2	1	2	2	2	0
CLO ₄	2	2	3	2	3	1	1	2	2	2	0

Content Mapping with NEP thrust areas

Field	Content/s
Employability/Entrepreneurship	Full content
Skill Enhancement	Full content
Communication Development	
Indian Knowledge System	Meaning, Scope, Objectives & Functions of Accounting; Evolution of Traditional Indian Accounting System and its uses
Environmental Awareness	
Current Issues and Social Awareness	Accounting Standards: IFRS, Indian GAAP (Ind AS & AS) – Brief Overview
Women empowerment/ Gender issues	
Public policies	
Any Other: Digital Readiness	Computerized Financial Accounting System: Concept, installations of Tally Prime, licensing configurations; Tally vault password: Security control in Tally Prime, data backup and restore, export and import data, edit log feature in tally; Gateway of Tally. Company creation: Setup features, accounting features, configuration, shutting and deleting a company; Ledger creation: Creating single and multiple ledgers, altering, deleting and displaying ledger.

Part A – Introduction			
Semester	1		
Nature of Course	Theory (Lecture + Tutorial)		
Nomenclature of the Course	Business Organisations & Management		
Course Code	26L4.5-COM-103		
Course Type	CC-C1		
Course Level	100-199		
Pre-requisite for the course (if any)			
Course Learning Outcomes (CLOs) After completing this course, the learner will be able to:	CLO ₁	Explain the fundamentals of business organizations and different forms of business ownership.	
	CLO ₂	Understand the business environment, entrepreneurship and ethical business practices.	
	CLO ₃	Apply the basic functions of management, particularly planning and organizing.	
	CLO ₄	Explain directing, leadership, motivation and controlling in modern organizations.	
	Theory	Practical	Total
Credits	4	0	4
Teaching Hours per week	4	0	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Duration (in Hours)	3		
Part B- Contents of the Course			
<u>Instructions for Paper- Setter:</u>			
The paper setter shall prepare 9 questions selecting two questions from each unit with consideration given to the Course Learning Outcomes. Among these, question number 1 will be compulsory, comprising 7 short answer type questions carrying two marks each (total 14 marks) and covering the entire syllabus. The remaining questions will be carrying 14 marks each. Examinees will be required to attempt five questions: the compulsory question no. 1 and 1 question from the each of the four units.			
Unit	Topics	CLO/s Attempt	Contact Hours
I	Introduction to Business Organisation: Business: Meaning, characteristics and objectives; Business, Profession and Employment; Meaning and Importance of Business Organisation; Relationship between Business Organisation and Management; Forms of Business Organisation: Sole Proprietorship, Partnership, Limited Liability Partnership (LLP), Joint Stock Company and Cooperative Society; Choice of an Appropriate Form of Business Organization.	1	15
II	Business Environment: Meaning, Nature and Importance; Components of Business Environment: Economic, Political-Legal, Social-Cultural, Technological and Global Environment; Entrepreneurship: Meaning, Characteristics and Role; MSMEs and Start-ups in India; Business Ethics and Corporate Social Responsibility (CSR); Emerging Trends: Digital Business and E-Commerce (Introduction).	2	15
III	Planning: Meaning and Importance; Planning Process; Types of Plans; Decision Making: Meaning and Process. Organizing: Meaning and Importance; Principles of	3	15

	Organization; Departmentation; Delegation of Authority; Decentralization; Organizational Structure (Line, Functional and Line & Staff).		
IV	Directing: Meaning and Importance; Communication Process and Barriers. Leadership: Meaning, Importance and Leadership Styles. Motivation: Maslow's Need Hierarchy Theory; Herzberg's Two-Factor Theory. Controlling: Meaning; Control Process; Relationship between Planning and Controlling. Contemporary Issues: Diversity and Inclusion at Workplace; Work-Life Balance; Gig Economy (Introduction).	4	15
	Total Contact hours		60
Evaluation Methods			
Internal Assessment: 30 Marks		End Term Examination: 70 Marks	
• Class Participation:	5	Written Examination: 70	
• Seminar/presentation/assignment/quiz/class test etc.:	10		
• Mid-Term Exam:	15		
Part C-Learning Resources			
Recommended Books			
1. C.B. Gupta — Business Organization and Management. Sultan Chand & Sons.			
2. P.C. Tulsian & Vishal Pandey — Business Organization and Management. Pearson India.			
3. M.C. Shukla — Business Organization and Management. S. Chand Publishing.			
4. C.B. Mamoria & Satish Mamoria — Business Organization. Kitab Mahal.			
5. S.A. Sherlekar & V.S. Sherlekar — Modern Business Organization and Management. Himalaya Publishing House.			
6. Y.K. Bhushan — Business Organization and Management. Sultan Chand & Sons.			
7. Koontz, Weihrich & Cannice — Essentials of Management. McGraw Hill Education.			
8. Peter F. Drucker — The Practice of Management. Harper Business.			
9. डॉ. सी. बी. गुप्ता — व्यावसायिक संगठन एवं प्रबंधन. सुल्तान चन्द एण्ड संस.			
10. डॉ. एम. सी. शुक्ला — व्यावसायिक संगठन एवं प्रबंधन. एस. चन्द एंड कम्पनी.			
11. डॉ. आर. के. शर्मा — व्यावसायिक संगठन. साहित्य भवन पब्लिकेशन्स.			

Mapping of Course Learning Outcomes (CLOs) to Program Learning Outcomes (PLOs)

CLOs	PLO ₁	PLO ₂	PLO ₃	PLO ₄	PLO ₅	PLO ₆	PLO ₇	PLO ₈	PLO ₉	PLO ₁₀	PLO ₁₁
CLO ₁	3	2	1	2	2	2	3	3	2	2	1
CLO ₂	3	2	2	3	2	3	3	3	2	3	2
CLO ₃	3	3	3	2	2	2	3	3	3	2	2
CLO ₄	3	3	3	3	2	3	3	3	3	2	2

Content Mapping with NEP thrust areas

Field	Hours Devoted
Employability	10 Hours (Business organization and forms of business ownership; Business environment; Planning, organizing, directing and controlling; Decision-making; Organizational structure; Digital business and e-commerce.)
Entrepreneurship	8 Hours (Entrepreneurship: Meaning, characteristics and role; MSMEs and Start-ups in India; Choice of business organization; Entrepreneurial opportunities in the digital economy.)

Skill Enhancement	14 Hours (Planning process; Decision making; Organizing; Delegation and decentralization; Leadership styles; Communication process and barriers; Motivation; Controlling; Team management and managerial skills.)
Communication Development	5 Hours (Communication process; Barriers to communication; Leadership communication; Interpersonal communication in organizations.)
Indian Knowledge System	2 Hours (Indian business values, ethical business traditions, trusteeship philosophy, and value-based management in the context of Business Ethics and Corporate Social Responsibility)
Environmental Awareness	4 Hours (Corporate Social Responsibility (CSR); Sustainable business practices; Environmental responsibility of business organizations; Green business initiatives)
Current Issues and Social Awareness	7 Hours (Digital Business; E-Commerce; Gig Economy; Diversity and Inclusion at Workplace; Work-Life Balance; Emerging business trends; Social responsibility of business organizations.)
Gender issues	2 Hours (Workplace diversity and inclusion; Equal opportunity; Gender sensitivity in organizational management; Inclusive workplace practices.)
Public policies	4 Hours (Political-Legal Environment; Government policies relating to MSMEs and Start-ups; Regulatory framework for business; Corporate governance and CSR provisions.)
Any Other	4 Hours (Global business environment; Technological environment; Contemporary management practices; Professional ethics and organizational values)

Part A – Introduction				
Semester	1			
Nature of Course	Theory (Lecture + Tutorial)			
Nomenclature of the Course	Fundamentals of Logistics & Supply Chain Management			
Course Code	26L4.5-COM-105			
Course Type	CC			
Course Level	100-199			
Pre-requisite for the course (if any)				
Course Learning Outcomes (CLOs ₁) After completing this course, the learner will be able to:	CLO ₁	Explain the fundamental concepts. Evolution and scope of logistics and SCM.		
	CLO ₂	Describe transportation and distribution functions and their role in the supply chain.		
	CLO ₃	Analyze factors influencing warehousing and supply chain network design.		
	CLO ₄	Discuss the role of technology, sustainability and emerging trends in SCM.		
	Theory	Practical	Total	
Credits	4	0	4	
Teaching Hours per week	4	0	4	
Internal Assessment Marks	30	0	30	
End Term Exam Marks	70	0	70	
Max. Marks	100	0	100	
Examination Duration (in Hours)	3			
Part B- Contents of the Course				
Instructions for Paper- Setter:				
The paper setter shall prepare 9 questions selecting two questions from each unit with consideration given to the Course Learning Outcomes. Among these, question number 1 will be compulsory, comprising 7 short answer type questions carrying two marks each (total 14 marks) and covering the entire syllabus. The remaining questions will be carrying 14 marks each. Examinees will be required to attempt five questions: the compulsory question no. 1 and 1 question from the each of the four units.				
Unit	Topics		CLO/s Attempt	Contact Hours
I	Introduction to Logistics and Supply Chain Management Concept, definition, scope and importance of logistics and SCM; Evolution of SCM; objectives and functions of logistics; Distinction between logistics and supply chain management; Elements/components of SCM; value chain vs. supply chain; Types of supply chains: push, pull, lean and agile; Key drivers of SCM: facilities, inventory, transportation, information; Application of SCM across sectors: manufacturing, retail and services; The bullwhip effect: concept and causes; Career opportunities in logistics and supply chain management.		1	15
II	Transportation and Distribution Management Role and importance of transportation in the supply chain; Modes of transportation: road, rail, air, water, pipeline: features and selection criteria; Multimodal and intermodal transportation; freight consolidation, routing and scheduling basics; Distribution channels: type and functions; Distribution network design: direct shipment, cross-docking, warehousing-based models; Third-Party Logistics (3PL) and Fourth-Party Logistics (4PL); Reverse logistics: concept and significance; Logistics costs and performance measures.		2	15
III	Warehousing and Supply Chain Network Design Warehousing: functions and types (public, private, bonded, automated); Factors influencing warehouse location decisions; Basics of warehouse layout design and space planning; Packaging: functions and types in a logistics context; Overview of material handling equipment (conveyors, forklifts, AS/RS); Supply chain network design: factors influencing facility location; Centralization vs. decentralization of distribution facilities; Concept of risk pooling.		3	15

IV	SCM Strategy, Technology and Emerging Trends Aligning supply chain strategy with overall business strategy; Supply chain integration: upstream and downstream; IT applications in SCM: EDI, ERP, RFID and barcoding (overview); E-commerce and its impact on logistics, including last-mile delivery; Green/sustainable logistics and reverse supply chains; Global supply chain management: key challenges; Basics of supply chain risk management; Emerging trends: blockchain, IoT and AI in SCM (conceptual overview); Performance measurement: SCOR model overview and KPIs.	4	15
	Total Contact hours	60	
Evaluation Methods			
Internal Assessment: 30 Marks		End Term Examination: 70 Marks	
• Class Participation:	5	Written Examination: 70	
• Seminar/presentation/assignment/quiz/class test etc.:	10		
• Mid-Term Exam:	15		
Part C-Learning Resources			
Recommended Books			
1. Ailawadi, S. C., & Singh, R. P. (2021). Logistics and supply chain management (3rd ed.). PHI Learning.			
2. Agrawal, D. K. (2015). Textbook of logistics and supply chain management. Macmillan India.			
3. Baisya, R. K. (2023). Supply chain and logistics management: An integrated approach. Routledge.			
4. Bhat, K. S. (2009). Logistics and supply chain management. Himalaya Publishing House.			
5. Nandi, S. K., & Ganapathi, S. L. (2013). Logistics management. Oxford University Press.			
6. Bowersox, D. J., Closs, D. J., Cooper, M. B., & Bowersox, J. C. (2023). Supply chain logistics management (6th ed.). McGraw-Hill Education.			
7. Chopra, S. (2026). Supply chain management: Strategy, planning, and operation (8th ed.). Pearson.			
8. Langley, C. J., Jr., Novack, R. A., Gibson, B. J., & Coyle, J. J. (2024). Supply chain management: A logistics perspective (12th ed.). Cengage Learning.			

Mapping of Course Learning Outcomes (CLOs) to Program Learning Outcomes (PLOs)

CLOs	PLO ₁	PLO ₂	PLO ₃	PLO ₄	PLO ₅	PLO ₆	PLO ₇	PLO ₈	PLO ₉	PLO ₁₀	PLO ₁₁
CLO ₁	3	-	1	-	-	-	3	2	2	3	2
CLO ₂	3	-	-	-	1	-	3	2	2	2	2
CLO ₃	3	-	-	1	1	1	3	2	3	2	3
CLO ₄	3	-	1	1	1	3	3	2	3	3	3

Content Mapping with NEP thrust areas

Field	Hours Devoted
Employability	60 hours Full Content
Entrepreneurship	
Skill Enhancement	
Communication Development	
Indian Knowledge System	
Environmental Awareness	
Current Issues and Social Awareness	
Gender issues	
Public policies	
Any Other (Digital & Emerging marketing Practices)	

Part A – Introduction			
Semester	1		
Nature of Course/Course Composition	Theory (Lecture +Tutorial)		
Nomenclature of the Course	Basics of Business Statistics		
Course Code	26L4.5-COM-104		
Course Type	CC-M1		
Course Level	100-199		
Pre-requisite for the course (if any)			
Course Learning Outcomes (CLOs) After completing this course, the learner will be able to:	CLO ₁	Explain the fundamental concepts of statistics, including its meaning, scope, importance, types of data, and methods of data classification and tabulation. Construct and interpret statistical tables, diagrams (bar charts and pie charts), and graphs (histograms, frequency polygons, and ogives)	
	CLO ₂	Calculate and interpret measures of central tendency, including Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, and Mode. Determine positional measures such as Quartiles, Deciles, and Percentiles. Compute and compare measures of dispersion.	
	Theory	Practical	Total
Credits	2	0	2
Teaching Hours per week	2	0	2
Internal Assessment Marks	15	0	15
End Term Exam Marks	35	0	35
Max. Marks	50	0	50
Examination Duration (in Hours)	02	0	
Part B- Contents of the Course			
<u>Instructions for Paper- Setter:</u>			
The paper setter shall prepare 5 questions selecting two questions from each of the two units with consideration given to the Course Learning Outcomes. Among these, question number 1 will be compulsory question comprising 07 short answer type questions carrying one mark each (total 07 marks) and covering the entire syllabus. The remaining questions will be carrying 14 marks each. Examinees will be required to attempt three questions: the compulsory question no. 1 and 1 question from the each of the two units.			
Unit	Topics		CLO Attempt
I	Statistics and Statistical Data: Meaning, definitions, scope and importance of Statistics, Historical context of statistics in business. Meaning and Types of statistical Data, Quantitative vs. Qualitative data, Classification of Data: Basis of Classification. Attributes and variables data. Presentation of Data: Tabular Presentation-Parts of Table, Types of Tables, Characteristics of good table. Diagrammatic Presentation-Bar Diagram, Pie Chart, Pictogram, Cartogram, Graphical Presentation: Construction of Histograms, Frequency Polygons, and Cumulative Frequency Curves (Ogives). Measures of Central Tendency: Mathematical Average-Arithmetic Mean, Geometric Mean and Harmonic Mean.		1
II	Positional Averages: Calculation of Median and Mode. Selection of suitable Average. Partition Values: Quartiles, Deciles and Percentiles. Measures of Dispersion: Calculation of Range, Quartile Deviation (QD), Mean Deviation (MD), and Standard Deviation (SD). Relative Measures of Dispersion: Understanding variance and Coefficient of Variation. (C.V.).		2

	Skewness and Kurtosis: Meaning and Types of Skewness. Methods of measuring skewness (Pearson Method and Bowley's Method). Concept of Kurtosis (introductory), types of Kurtosis and its importance in statistics.		
	Total Contact hours	30	
Evaluation Methods			
Internal Assessment: 15 Marks		End Term Examination: 35 Marks	
• Class Participation:	5	Written Examination: 35	
• Seminar/presentation/assignment/quiz/ class test etc.:	5		
• Mid-Term Exam:	5		
Part C-Learning Resources			
Recommended Books/Journals/ e-resources/ Learning Management Systems (LMS):			
• Agrawal, B. L. (2020). <i>Basic statistics</i> (7th ed.). New Age International Publishers. • Gupta, S. C. (2018). <i>Fundamentals of statistics</i> (7th rev. ed.). Himalaya Publishing House. • Gupta, S. P. (2025). <i>Fundamentals of business statistics</i>. Sultan Chand & Sons. • Levin, R. I., Rubin, D. S., Rastogi, S., & Siddiqui, M. H. (2017). <i>Statistics for management</i> (8th ed.). Pearson Education. • Sharma, J. K. (2020). <i>Business statistics</i> (5th ed.). Pearson Education India. • Gupta, B. N. (2026). <i>Vyavsayik sankhyiki (Business statistics)</i>. SBPD Publications. • Sharma, I, Bamba, M (2026), <i>Basics of Statistics</i>. Shree Mahavir Publishing Company, New Delhi. • Sharma, I., Yadav, S. (2026). <i>Business Statistics & Logic</i>. Shree Mahavir Publishing Company, New Delhi. <i>(Ideal for students under the minimum uniform NEP syllabus regulations across Indian universities).</i> • Gupta, S. P. (2023). <i>प्रारंभिक व्यावसायिक सांख्यिकी (Introductory business statistics): According to National Education Policy 2020</i>. Sultan Chand & Sons. • Sachdeva, S. (2024). <i>व्यावसायिक सांख्यिकी (Vyavsayik sankhyikee)</i>. LNA Books.			

Mapping of Course Learning Outcomes (CLOs) to Program Learning Outcomes (PLOs)

CLOs	PLO ₁	PLO ₂	PLO ₃	PLO ₄	PLO ₅	PLO ₆	PLO ₇	PLO ₈	PLO ₉	PLO ₁₀	PLO ₁₁
CLO ₁	3	3	1	1	2	1	3	1	2	1	3
CLO ₂	3	3	1	1	2	1	3	1	3	1	3

Content Mapping with NEP thrust areas

Field	Hours Devoted
Employability	8 Hours (Meaning, definitions, scope and importance of statistics in business; Quantitative and qualitative data; Arithmetic Mean; Geometric Mean (GM); Harmonic Mean (HM); Median; Mode; Quartiles; Deciles; Percentiles; Standard Deviation (SD); Coefficient of Variation (C.V.))
Entrepreneurship	2 Hours (Importance of statistics in business; Tabular Presentation; Bar Charts; Pie Charts; Measures of Central Tendency for business decision-making.)
Skill Enhancement	12 Hours (Construction of statistical tables (univariate and bivariate); Bar Charts (Simple, Multiple and Sub-divided); Pie Charts; Histograms; Frequency Polygons; Cumulative Frequency Curves (Ogives); Calculation of Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode, Quartiles, Deciles, Percentiles, Range, Quartile Deviation (QD), Mean Deviation (MD), Standard Deviation (SD) and Coefficient of Variation (C.V.))
Communication Development	
Indian Knowledge	

System	
Environmental Awareness	--
Current Issues and Social Awareness	
Gender issues	--
Public policies	--
Any Other	

Semester – 2 Syllabi

Part A – Introduction			
Semester	2		
Nature of Course/Course Composition	Theory & Practical		
Nomenclature of the Course	Computerised Financial Accounting-II		
Course Code	26L4.5-COM-201		
Course Type	CC-A2		
Course Level	100-199		
Pre-requisite for the course (if any)	Computerised Financial Accounting-I		
Course Learning Outcomes (CLOs) After completing this course, the learner will be able to:	CLO ₁	Develop a thorough understanding of partnership accounting by applying accounting principles and procedures relating to partnership formation, admission, retirement, death of a partner, dissolution, goodwill valuation, revaluation of assets and liabilities, and settlement of accounts.	
	CLO ₂	Acquire knowledge and practical skills in branch and hire purchase accounting by preparing accounts for dependent and independent branches and recording hire purchase and installment purchase transactions in accordance with established accounting principles.	
	CLO ₃	Develop proficiency in computerized accounting using TallyPrime by performing invoicing, budgeting, cost centre accounting, inventory management, interest calculations, and purchase and sales order processing for efficient business operations.	
	CLO ₄	Enhance analytical and decision-making abilities through the preparation and interpretation of financial statements, enabling effective financial reporting and supporting professional competence in accounting and business management.	
	Theory	Practical	Total
Credits	3	1	4
Teaching hours per week	3	2	5
Internal Assessment Marks	25	05	30
End Term Exam Marks	50	20	70
Max. Marks	75	25	100
Examination Duration (in Hours)	3	2	
Part B- Contents of the Course			
<u>Instructions for Theory Paper-Setter</u>			
The paper setter shall prepare 7 questions selecting two questions from each of the three units with consideration given to the Course Learning Outcomes. Among these, question number 1 will be compulsory question comprising 4 short answer type questions carrying two marks each (total 08 marks) and covering the entire syllabus. The remaining questions will be carrying 14 marks each. Examinees will be required to attempt four questions: the compulsory question no. 1 and 1 question from the each of the three units.			
<u>Instructions for Practical Examiner</u>			
Write-up and execution of the practical will be conducted as per the nature of the practical by the external examiner, with consideration given to the Course Learning Outcomes.			
	Topics		CLO/s Contact

		Attempt	Hours		
Unit-I	Introduction to Partnership Accounts, Partnership Deed and Profit Sharing Ratio, Fixed and Fluctuating Capital Accounts, Admission of a Partner, Calculation and treatment of Goodwill, Hidden Goodwill, Revaluation of Assets and Liabilities, Adjustment of Capitals. Retirement of a Partner, Gaining Ratio, Settlement of Dues, Revaluation and Goodwill Adjustments, Death of a Partner, Calculation of Deceased Partner's Share, Executors' Account, Dissolution of Partnership Firm, Realization Account, Settlement of Accounts	1	15		
Unit-II	Meaning and Objectives of Branch Accounting, Types of Branches, Dependent Branch Accounting, Goods Sent to Branch at Cost and Invoice Price, Branch Stock Account, Branch Adjustment Account, Independent Branch Accounting, Branch Profit and Loss Account, Branch Account in Head Office Books	2	15		
Unit-III	Meaning and Features of Hire Purchase System, Difference between Hire Purchase and Installment Purchase, Calculation of Cash Price and Interest, Accounting in the Books of Hire Purchaser, Accounting in the Books of Hire Vendor, Default in Payment and Repossession, Hire Purchase Trading Account, Calculation of Profit under Installment System	3	15		
Practical	Invoicing in TallyPrime; Budgets; Cost centers; Interest calculations; Inventory: Stock items, purchase and sales orders processing, godowns. Financial Statements: Profit & loss account, balance sheet.	4	30		
Total Contact Hours			75		
Evaluation Methods					
Internal Assessment:30	TH-25	PR-5	End Term Examination: 70	TH-50	PR-20
Class Participation:	5	0	Lab record	NA	05
Seminar/presentation/assignment/quiz/class test etc.:	5	NA	Viva-Voce	NA	05
Seminar/Demonstration/Viva-voce/Lab records etc.:	NA	5	Written Examination	50	NA
Mid-Term Exam:	15	NA	Write-up and execution of the practical	NA	10
Part C-Learning Resources					
Recommended Books/Journals/ e-resources/ Learning Management Systems (LMS):					
Recommended Books/e-resources/LMS:					
1. Anthony, R. N., Hawkins, D., & Merchant, K. A. (2019). Accounting: Text and Cases McGraw Hill Education India.					
2. Batra, J. K., (2018). Accounting and Finance for Non-finance Managers, Sage Textbook					
3. Bhattacharyya, A. K. (2021). Essentials of Financial Accounting, 6th ed. PHI learning;					
4. Narayanaswamy, R. (2020). Financial Accounting: A Managerial Perspective, 7th ed. PHI learning					
5. Dam, B. B., & Gautam, H. C. (2011). Financial Accounting. Gayatri Publications, Guwahati.					
6. Goldwin, N., Alderman, W., & Sanyal, D. (2016). Financial Accounting. Cengage Learning, Boston.					
7. Goel, D.K., & Goel, S. (2025)Financial Accounting. Arya Publications.					
8. Goyal, B. K., & Tiwari, H. N. (2021). Financial Accounting. Taxmann Publication, New Delhi.					
9. Horngren, C. T., & Philbrick, D. (2014). Introduction to Financial Accounting, Pearson Education, London.					
10. Kumar, A. (2018). Financial Accounting. Singhal Publication.					
11. Lal, J., Srivastava, S., & Abrol, S. (2017). Financial Accounting Text & Problems. Himalaya Publishing House, Mumbai.					
12. Lt Bhupinder. (2020). Financial Accounting – Concepts and Applications. Cengage.					

13. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. Vikas Publishing House Pvt. Ltd., New Delhi.
14. Monga, J. R., & Bahadur, R. (2022) Financial Accounting: Concepts and Applications. Scholar Tech Press, New Delhi.
15. Mukherjee. (2018). Financial Accounting. Oxford University Press
16. Sah, R. K. (2019). Concept Building Approach to Financial Accounting. Cengage Learning India Pvt. Ltd.
17. Sehgal, A., & Sehgal D. (2015). Fundamentals of Financial Accounting. Taxmann.
18. Sehgal, D. (2016). Financial Accounting. Vikas Publishing House Pvt. Ltd., New Delhi.
19. Shah, P. (2019). Financial Accounting for Management. Oxford University Press
20. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2017). Advanced Accounts. Vol.-I. Sultan Chand Publishing, New Delhi.
21. Tulsian, P. C. (2016). Financial Accounting. S Chand Ltd., New Delhi. Accounting Standards at the Website of the Institute of Chartered Accountants of India.
22. Indian Accounting Standards at the Website of the Ministry of Corporate Affairs.
23. Tally Solutions YouTube Channel
24. A Practical Hands-on Self-Study Approach TallyPrime Book by Sanjay Satpathy

Mapping of Course Learning Outcomes (CLOs) to Program Learning Outcomes (PLOs)

CLOs	PLO ₁	PLO ₂	PLO ₃	PLO ₄	PLO ₅	PLO ₆	PLO ₇	PLO ₈	PLO ₉	PLO ₁₀	PLO ₁₁
CLO ₁	3	3	3	1	1	2	2	2	2	2	0
CLO ₂	3	3	3	1	2	2	1	2	2	2	0
CLO ₃	2	2	3	2	3	1	1	2	2	2	0
CLO ₄	3	3	3	2	2	2	2	2	3	3	0

Content Mapping with NEP thrust areas

Field	Hours devoted
Employability	Full content
Entrepreneurship	Full content
Skill Enhancement	
Communication Development	
Indian Knowledge System	
Environmental Awareness/SDGs	
Current Issues and Social Awareness	
Gender issues	
Public policies	Invoicing in Tally Prime; Budgets; Cost centers; Interest calculations; Inventory: Stock items, purchase and sales orders processing, godowns. Financial Statements: Profit & loss account, balance sheet.
Any Other: Digital readiness	Full content

Part A – Introduction				
Semester	2			
Nature of Course	Theory (Lecture +Tutorial)			
Nomenclature of the Course	GST & Customs Law			
Course Code	26L4.5-COM-202			
Course Type	CC-B2			
Course Level	100-199			
Pre-requisite for the course (if any)				
Course Learning Outcomes (CLOs) After completing this course, the learner will be able to:	CLO ₁	Provide foundational knowledge of the historical shift from the traditional indirect tax structure to the unified GST regime in India.		
	CLO ₂	Enable students to comprehend the core legal provisions governing the 'Supply' of goods and services, including time, place, and valuation of supply.		
	CLO ₃	Equip students with basic compliance skills, focusing on Input Tax Credit (ITC) eligibility, tax invoicing, and primary return filing frameworks.		
	CLO ₄	Introduce the fundamental concepts and basic duty structures of the Customs Act in India.		
	Theory	Practical	Total	
Credits	4	0	4	
Teaching Hours per week	4	0	4	
Internal Assessment Marks	30	0	30	
End Term Exam Marks	70	0	70	
Max. Marks	100	0	100	
Examination Duration (in Hours)	3			
Part B- Contents of the Course				
Instructions for Paper- Setter:				
The paper setter shall prepare 9 questions selecting two questions from each unit with consideration given to the Course Learning Outcomes. Among these, question number 1 will be compulsory, comprising 7 short answer type questions carrying two marks each (total 14 marks) and covering the entire syllabus. The remaining questions will be carrying 14 marks each. Examinees will be required to attempt five questions: the compulsory question no. 1 and 1 question from the each of the four units.				
Unit	Topics		CLO's Attempt	Contact Hours
I	Introduction to GST & Constitutional Framework Context and Rationale: Indirect Taxes before GST – Limitations and cascading effects of the erstwhile regime (Excise, VAT, CST, Service Tax). Rationale, features, and macroeconomic benefits of GST. Constitutional Architecture: The Constitution (101st Amendment) Act, 2016; GST Council – Composition, powers, functions, and its role in reinforcing cooperative fiscal federalism. Structure of GST: The Dual GST Model (CGST, SGST, UTGST, IGST). Subsumption of central and state taxes. Exemptions: Goods and Services kept outside the purview of GST (Alcoholic liquor for human consumption, petroleum products). Key Legal Definitions: Goods, Services, Business, Person, Consideration, Aggregate Turnover, Casual Taxable Person.		1	15
II	Concept of Supply, Levy, and Valuation Levy and Collection: Central Theme of GST – Concept of 'Supply' under Section 7 of the CGST Act. Essential ingredients of supply. Supply with consideration vs. Supply without consideration		2	15

	(Schedule I). Classifications of Supply: Taxability and differentiation between Composite Supplies, Mixed Supplies, and Exempt Supplies. Time and Place of Supply: Statutory provisions determining the Time of Supply for goods and services. Place of Supply rules for identifying Intra-State vs. Inter-State transactions. Value of Taxable Supply: Section 15 of the CGST Act. Transaction Value – inclusions and exclusions (taxes, subsidies, discounts). Alternative Assessment: Composition Scheme – Eligibility criteria, procedural compliance, and applicable tax rates.		
III	Procedures, Compliance, and Input Tax Credit (ITC) Statutory Procedures: Registration process under GST – Mandatory registration (threshold limits), Voluntary registration, and Cancellation rules. Input Tax Credit (ITC) Mechanism: Core principles of ITC. Eligibility criteria and strict conditions for availing credit. Blocked Credits under Section 17(5). Documentation: Tax Invoice, Credit Notes, Debit Notes, and Bill of Supply. E-Way Bill mechanism – basic rules and compliance. Tax Payments & Returns: Introduction to GSTR-1 and GSTR-3B. Understanding the basic electronic compliance ecosystem: Electronic Cash Ledger and Electronic Credit Ledger.	3	15
IV	Fundamentals of Customs Law Legislative Framework: Introduction to the Customs Act, 1962. Scope, objectives, and key definitions (Import, Export, Indian Customs Waters, Prohibited Goods). Types of Customs Duties: Basic Customs Duty (BCD), Integrated Goods and Services Tax (IGST) on imports, Anti-Dumping Duty, and Social Welfare Surcharge. Valuation and Assessment: Basic determination of Customs Value, Transaction Value of Imported Goods, and standard inclusion of freight and insurance.	4	15
	Total Contact hours		60
Evaluation Methods			
Internal Assessment: 30 Marks		End Term Examination: 70 Marks	
• Class Participation:	5	Written Examination: 70	
• Seminar/presentation/assignment/quiz/class test etc.:	10		
• Mid-Term Exam:	15		
Part C-Learning Resources			
Recommended Books/Journals/ e-resources/ Learning Management Systems (LMS):			
English Textbooks & Core Reference Books			
• Ahuja, G., & Gupta, R. (2026). Systematic approach to GST & customs law (Latest ed.). Commercial Law Publishers.			
• Bangar, Y., & Bangar, V. (2025). Comprehensive guide to GST & customs law (Latest ed.). Aadhya Prakashan.			
• Datey, V. S. (2026). GST ready reckoner (Latest ed.). Taxmann Publications.			
• Singhania, V. K., & Singhania, M. (2026). Students' guide to GST & customs law (Latest ed.). Taxmann Publications.			
• Kumar, S. (2023). The Goods and Services Tax (GST). Academic Publication.			
Hindi Medium Textbooks			
• जैन, ई. सी. (2025). जी.एस.टी. एवं सीमा शुल्क (GST & Customs) (नवीनतम संस्करण). एस.बी.पी.डी. पब्लिशिंग हाउस.			

- मेहरा, वी. के., एवं अग्रवाल, एस. (2026). वस्तु एवं सेवा कर तथा सीमा शुल्क कानून (GST and Customs Law) (नवीनतम संस्करण). साहित्य भवन पब्लिकेशन्स.
- शर्मा, एस. (2025). माल और सेवा कर (GST) (नवीनतम संस्करण). कल्याणी पब्लिकेशन्स.

Online & Institutional Resources

- Central Board of Indirect Taxes and Customs (CBIC). (2026). GST statutory updates, notifications and e-flyers. Ministry of Finance, Government of India. <https://www.cbic.gov.in/>
- Goods and Services Tax Network (GSTN). (2026). E-invoicing, ecosystem manuals, and return filing procedures. <https://www.gst.gov.in/>

Mapping of Course Learning Outcomes (CLOs) to Program Learning Outcomes (PLOs)

CLOs	PLO ₁	PLO ₂	PLO ₃	PLO ₄	PLO ₅	PLO ₆	PLO ₇	PLO ₈	PLO ₉	PLO ₁₀	PLO ₁₁
CLO ₁	3	2	1	2	2	2	3	1	2	3	1
CLO ₂	3	2	1	2	2	3	3	1	3	3	2
CLO ₃	3	3	2	3	2	3	3	2	3	2	2
CLO ₄	3	2	1	2	2	3	3	1	2	3	1

Content Mapping with NEP thrust areas

Field	Hours Devoted
Employability	12 Hours (Concept of 'Supply' under Section 7 of the CGST Act; Composite Supplies, Mixed Supplies and Exempt Supplies; Time of Supply; Place of Supply; Value of Taxable Supply; Registration process under GST; Input Tax Credit (ITC); Tax Invoice, Credit Notes, Debit Notes and Bill of Supply; E-Way Bill mechanism; GSTR-1 and GSTR-3B; Electronic Cash Ledger and Electronic Credit Ledger.)
Entrepreneurship	4 Hours (Composition Scheme – Eligibility criteria, procedural compliance and applicable tax rates; Registration process under GST; Concept of Business; Aggregate Turnover.)
Skill Enhancement	16 Hours (Registration process under GST; Input Tax Credit (ITC); Blocked Credits under Section 17(5); Tax Invoice, Credit Notes, Debit Notes, Bill of Supply; E-Way Bill mechanism; GSTR-1 and GSTR-3B; Electronic Cash Ledger and Electronic Credit Ledger; Determination of Time of Supply; Place of Supply; Value of Taxable Supply; Transaction Value.)
Communication Development	4 Hours (Tax Invoice; Credit Notes; Debit Notes; Bill of Supply; GSTR-1 and GSTR-3B.)
Indian Knowledge System	2 Hours (Constitution (101st Amendment) Act, 2016; GST Council – Composition, Powers, Functions and its role in reinforcing Cooperative Fiscal Federalism.)
Current Issues and Social Awareness	8 Hours (Indirect Taxes before GST – Limitations and Cascading Effects of the erstwhile regime; Rationale, Features and Macroeconomic Benefits of GST; Goods and Services kept outside the purview of GST; GST Council; Cooperative Fiscal Federalism.)
Gender issues	--
Public policies	8 Hours (Constitution (101st Amendment) Act, 2016; GST Council; Dual GST Model (CGST, SGST, UTGST, IGST); Subsumption of Central and State Taxes; Registration under GST; Composition Scheme; Customs Act, 1962; Types of Customs Duties (Basic Customs Duty, IGST on Imports, Anti-Dumping Duty and Social Welfare Surcharge))
Any Other (Global Trade & Taxation)	6 Hours (Introduction to the Customs Act, 1962; Import, Export, Indian Customs Waters, Prohibited Goods; Valuation and Assessment; Transaction Value of Imported Goods; Freight and Insurance.)

Part A - Introduction				
Semester	2			
Nature of Course	Theory (Lecture + Tutorial)			
Nomenclature of the Course	Materials Management			
Course Code	26L4.5-COM-205			
Course Type	CC			
Course Level	100-199			
Pre-requisite for the course (if any)				
Course Learning Outcomes (CLOs ₁) After completing this course, the learner will be able to:	CLO ₁	Explain the concept, scope and functions of material management.		
	CLO ₂	Describe the purchasing and procurement process and vendor selection criteria.		
	CLO ₃	Apply basic inventory control techniques and stores management practices.		
	CLO ₄	Discuss value analysis, vendor development and disposal of surplus/scrap materials.		
	Theory	Practical	Total	
Credits	4	0	4	
Teaching Hours per week	4	0	4	
Internal Assessment Marks	30	0	30	
End Term Exam Marks	70	0	70	
Max. Marks	100	0	100	
Examination Duration (in Hours)	3			
Part B- Contents of the Course				
<u>Instructions for Paper- Setter:</u>				
The paper setter shall prepare 9 questions selecting two questions from each unit with consideration given to the Course Learning Outcomes. Among these, question number 1 will be compulsory, comprising 7 short answer type questions carrying two marks each (total 14 marks) and covering the entire syllabus. The remaining questions will be carrying 14 marks each. Examinees will be required to attempt five questions: the compulsory question no. 1 and 1 question from the each of the four units.				
Unit	Topics		CLO/s Attempt	Contact Hours
I	Introduction to Material Management Concept, definition, scope, objectives and importance of material management; Functions of the material management department; organization structure; Material planning: concept, importance and influencing factors; Material Requirement Planning (MRP): basic concept; Bill of Materials (BOM): concept and use; Codification and standardization of materials; Classification of materials: ABC, VED and FSN analysis (concept); Integration of material management with production, finance and marketing functions.		1	15
II	Purchasing and Procurement Management Purchasing: objectives, importance and functions; The purchasing cycle/procurement process; Centralized vs. decentralized purchasing; Make-or-buy decisions; Vendor/supplier selection criteria and vendor rating methods; Tendering process and e-procurement: basic overview; Purchase order, terms of purchase and negotiation basics; Overview of import purchasing (introductory idea of LC, INCOTERMS); Ethical issues in purchasing.		2	15
III	Inventory Management and Stores Management Inventory: concepts, types, functions and costs of holding inventory; Inventory control techniques: EOQ, reorder level, safety stock, ABC		3	15

	analysis (application); Just-in-Time (JIT): concept and benefits; Stores management: functions, layout and types of stores; Receipts, storage and issue of materials; Stock verification, bin cards and stores ledger; Obsolescence, wastage and their control; Perpetual inventory system.		
IV	Value Analysis, Vendor Development and Waste Management Value analysis/value engineering: concept, objectives and steps; Standardization, simplification and variety reduction; Vendor development programs; Quality aspects in material management: basics of incoming inspection; Surplus and scrap: identification and disposal methods; Waste management and its economic significance.	4	15
	Total Contact hours		60
Evaluation Methods			
Internal Assessment: 30 Marks		End Term Examination: 70 Marks	
• Class Participation:	5	Written Examination: 70	
• Seminar/presentation/assignment/quiz/class test etc.:	10		
• Mid-Term Exam:	15		
Part C-Learning Resources			
Recommended Books			
1. Gopalakrishnan, P. & Sundaresan, M. Materials Management: An Integrated Approach, PHI Learning.			
2. Dobler & Burt. Purchasing and Supply Management, McGraw-Hill.			
3. Datta, A. K. (2013). Materials management: Procedures, text and cases (2nd ed.). PHI Learning			
4. Gopalakrishnan, P., & Haleem, A. (2015). Handbook of materials management (2nd ed.). PHI Learning.			
5. Chapman, S., Gatewood, A. K., Arnold, J. R. T., & Clive, L. M. (2022). Introduction to material management (9th ed.). Pearson.			
6. Handfield, R. B., Giunipero, L. C., Monczka, R. M., & Patterson, J. L. (2026). Purchasing and supply chain management (8th ed.). Cengage Learning.			

Mapping of Course Learning Outcomes (CLOs) to Program Learning Outcomes (PLOs)

CLOs	PLO ₁	PLO ₂	PLO ₃	PLO ₄	PLO ₅	PLO ₆	PLO ₇	PLO ₈	PLO ₉	PLO ₁₀	PLO ₁₁
CLO ₁	3	-	1	-	-	-	3	2	2	3	2
CLO ₂	3	-	-	-	1	-	3	2	2	2	2
CLO ₃	3	-	-	1	1	1	3	2	3	2	3
CLO ₄	3	-	1	1	1	3	3	2	3	3	3

Content Mapping with NEP thrust areas

Field	Hours Devoted
Employability	60 hours Full Content
Entrepreneurship	
Skill Enhancement	
Communication Development	
Indian Knowledge System	
Environmental Awareness	4 Hours (Waste Management)
Current Issues and Social Awareness	
Gender issues	
Public policies	
Any Other (Digital & Emerging marketing Practices)	

Part A – Introduction				
Semester	2			
Nature of Course/Course Composition	Theory (Lecture +Tutorial)			
Nomenclature of the Course	Business Mathematics			
Course Code	26L4.5-COM-108			
Course Type	CC-M2			
Course Level	100-199			
Pre-requisite for the course (if any)				
Course Learning Outcomes (CLOs) After completing this course, the learner will be able to:	CLO ₁	Master financial mathematics concepts such as interest rate applications, annuities, and asset depreciation.		
	CLO ₂	Develop proficiency in matrix operations and determinant calculations, applying them to real world business and economic models like the Leontief Input-Output Model.		
	Theory	Practical	Total	
Credits	2	0	2	
Teaching Hours per week	2	0	2	
Internal Assessment Marks	15	0	15	
End Term Exam Marks	35	0	35	
Max. Marks	50	0	50	
Examination Duration (in Hours)	02	0		
Part B- Contents of the Course				
<u>Instructions for Paper- Setter:</u> The paper setter shall prepare 5 questions selecting two questions from each of the two units with consideration given to the Course Learning Outcomes. Among these, question number 1 will be compulsory question comprising 07 short answer type questions carrying one mark each (total 07 marks) and covering the entire syllabus. The remaining questions will be carrying 14 marks each. Examinees will be required to attempt three questions: the compulsory question no. 1 and 1 question from the each of the two units.				
Unit	Topics		CLO Attempt	Contact Hours
I	Mathematics of Finance: Rates of interest: nominal, effective and their inter-relationships in different compounding situations. Compounding a sum using different types of rates. Applications relating to Depreciation of assets and average due date. Types of annuities: ordinary, due, and deferred. Perpetuity. Determination of future and present values using different types of rates of interest. Applications relating to Capital Expenditure and Leasing.		1	15
II	Matrices and Determinants: Definition and types; Algebra of matrices; Applications of matrix operations to simple business and economic problems; Calculation of values of determinants up to third order; Finding the solution of system of linear equations up to three variables by Matrix Inversion and Cramer’s Rule. Leontief Input-output Model (Open Model only)		2	15
	Total Contact hours		30	
Evaluation Methods				
Internal Assessment: 15 Marks			End Term Examination: 35 Marks	
• Class Participation:		5	Written Examination: 35	
• Seminar/presentation/assignment/quiz/ class test etc.:		5		
• Mid-Term Exam:		5		

Part C-Learning Resources

Recommended Books/Journals/ e-resources/ Learning Management Systems (LMS):

- Anthony, M., & Biggs, N. Mathematics for Economics and Finance. Cambridge: Cambridge University Press.
- Ayres, F. J. Theory and Problems of Mathematics of Finance. New York: McGraw Hill Publishing.
- Budnick, P. Applied Mathematics for Business, Economics, & Social Sciences. New York: McGraw Hill Publishing.
- Dowling, E. Introduction to Mathematical Economics. New York: McGraw Hill Publishing Kapoor.
- Ghosh & Sinha. Business Mathematics and Statistics. Oxford University Press.
- Thukral, J. K. Mathematics For Business Studies. New Delhi: Mayur Paperbacks.
- V. K., & Sancheti, D. C. Business Mathematics, Theory & Applications. Delhi: S. Chand Publishing.

Mapping of Course Learning Outcomes (CLOs) to Program Learning Outcomes (PLOs)

CLOs	PLO ₁	PLO ₂	PLO ₃	PLO ₄	PLO ₅	PLO ₆	PLO ₇	PLO ₈	PLO ₉	PLO ₁₀	PLO ₁₁
CLO ₁	3	3	1	1	2	1	3	2	3	2	2
CLO ₂	3	3	2	1	2	1	3	2	3	3	3

Content Mapping with NEP thrust areas

Field	Hours Devoted
Employability	6 Hours (Rates of Interest: Nominal, Effective and their Inter-relationships; Compounding of a Sum; Depreciation of Assets; Average Due Date; Types of Annuities; Future and Present Values; Applications relating to Capital Expenditure and Leasing.)
Entrepreneurship	2 Hours (Applications relating to Capital Expenditure and Leasing; Future and Present Values using different types of Rates of Interest.)
Skill Enhancement	10 Hours (Compounding of a Sum; Depreciation of Assets; Average Due Date; Ordinary, Due and Deferred Annuities; Perpetuity; Matrix Operations; Algebra of Matrices; Calculation of Determinants up to Third Order; Matrix Inversion; Cramer's Rule; Leontief Input-Output Model (Open Model only))
Communication Development	1 Hour (Applications of Matrix Operations to Simple Business and Economic Problems)
Indian Knowledge System	--
Environmental Awareness	--
Current Issues and Social Awareness	2 Hours (Applications of Matrix Operations to Simple Business and Economic Problems; Leontief Input-Output Model (Open Model only))
Gender issues	--
Public policies	2 Hours (Leontief Input-Output Model (Open Model only))
Any Other (Quantitative & Analytical Competency)	7 Hours (Definition and Types of Matrices; Algebra of Matrices; Determinants up to Third Order; Solution of System of Linear Equations by Matrix Inversion and Cramer's Rule)