



SIES COLLEGE OF COMMERCE & ECONOMICS

AUTONOMOUS

UG DEPARTMENT OF BACHELORS OF COMMERCE

Sr. No.	Heading	Particulars
1	Title of the course	B. COM
2	Eligibility for admission	HSC or Equivalent
3	Minimum percentage	35 %
4	Semesters	I & II
5	Level	UG
6	Pattern	03 years & 06 semesters CBGS
7	To be implemented from	From Academic year 2025-26 in a progressive manner



**SIES COLLEGE OF COMMERCE & ECONOMICS
(AUTONOMOUS)
(Affiliated to University of Mumbai)
RE-ACCREDITED GRADE “A” BY NAAC**

**BOARD OF STUDIES
UG DEPARTMENT OF DEPARTMENT OF
BACHELORS OF COMMERCE**

(WITH EFFECT FROM THE ACADEMIC YEAR 2025-2026)

TYBCOM
SEMESTER VI

Semester VI			
Course Code	Course Type	Course Title	Credits
BCOM-MAJ-S6-301	Major (Maj)	Financial Accounting & Auditing	4
BCOM-MAJ-S6-302	Major (Maj)	Cost Accounting	4
BCOM-MAJELE-S6-303	Major Electives (MAJELE)	Direct & Indirect Taxes I	4
BCOM-MAJ-S6-304	Major (Maj)	Human Resource Management	4
BCOM-MAJ-S6-305	Major (Maj)	Entrepreneurship and Innovation	4
BCOM-MAJELE-S6-306	Major Electives (MAJELE)	Export Marketing II	4
BCOM-MAJ-S6-307	Major (Maj)	Financial Accounting	2
BCOM-MAJ-S6-308	Major (Maj)	Logistics and Supply Chain Management	2
BCOM-MIN-S6-309	Minor	Business Economics	2
BCOM-MIN-S6-310	Minor	Psychology of Human Behavior at Work	2
BCOM-OJT-S6-311	On the Job Training (OJT)	On the Job Training	4
Total Credits			22

B. COM		Semester – VI	
Course Name: Financial Accounting & Auditing IX- Financial Accounting		Course Code: BCOM-MAJ-S6-301	
Periods per week (1 Period is 60 minutes)		4	
Credits		4	
		Hours	Marks
Evaluation System	Theory Examination	2	60
	Internal	--	40

Course Objectives:

1. To acquaint the students with regulatory framework and accounting procedures in respect of Amalgamation, absorption and external reconstruction of a company as per AS 14
2. To acquaint the students with regulatory framework and accounting procedures in respect of transactions in foreign currency as per AS 11
3. To acquaint the students with regulatory framework and accounting procedures in respect of underwriting of securities
4. To acquaint the students with regulatory framework and preparation of Statement of Liquidator of a company
5. To acquaint the students with regulatory framework and accounting procedures in respect of redemption of preference shares as per Companies Act 2013
6. To acquaint the students with Accounting for GST

Sr. No.	Modules / Units	No. Of Lecs
1	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter-company holdings)	15
	In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only.	

2	Accounting of Transactions of Foreign Currency	12
	In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences	
3	Underwriting of Shares & Debentures	10
	Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract Practical problems	
4	Liquidation of Companies	10
	Meaning of liquidation or winding up Preferential payments Overriding preferential payments Preparation of statement of affairs, deficit / surplus account Liquidator's final statement of account	
5	Redemption of Preference shares	10
6	Introduction to Accounting for GST including payment of tax , Input Tax Credit etc.	03
	TOTAL	60

References

1. Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd.
2. Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers.
3. R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi
4. Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann's Publishers
5. Financial Accounting Reporting – Barry Elliot and Jamie Elliot – Prentice Hall (14th Edition)

**SIES College of Commerce & Economics
(AUTONOMOUS)**

DEPARTMENT OF ACCOUNTANCY

**SCHEME OF EXAMINATION
FOR T.Y.B.COM. FROM THE ACADEMIC YEAR 2025-2026**

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 40 marks
- Semester end examination 60% i.e. 60 marks

SCHEME OF EXAMINATION FOR B.Com

(A) Internal Assessment - 40 marks

Description	Marks
One Internal test of 20 marks – 8 MCQs for one mark each and One practical based question carrying 12 marks (Duration 30 minutes)	20
One Project or One Assignment or Viva or Case studies or One Open book test	20
Total	40

B) Semester end examination - 60 marks - PAPER PATTERN

Duration : 2 hours	
Total Marks: 60	
Q.1 Shall be compulsory carrying 15 marks (any topic from syllabus)	15
Q.2 to 7 , each carrying 15 marks each. – Students will have to attempt any three questions.	45
Total	60
Note: 15 marks question may be divided into sub questions if required. Q.7 May include theory questions / Case Study.	

B. COM		Semester – VI	
Course Name: Financial Accounting & Auditing X- Cost Accounting		Course Code: BCOM-MAJ-S6-302	
Periods per week (1 Period is 60 minutes)		4	
Credits		4	
		Hours	Marks
Evaluation System	Theory Examination	2	60
	Internal	--	40

Course Objectives:

1. To enable students to understand objectives and scope of Cost Accounting.
2. To enable students to understand inventory control and preparation of stock ledger.
3. To enable students to understand attendance, payroll procedures, calculation of remuneration and incentive plans in preparation of labour cost statement.
4. To enable students to understand analysis of overheads, allocation, absorption and apportionment of overheads.
5. To enable students to understand Classification of Costs and preparation of Cost Sheet.
6. To enable students to reconcile Cost and Financial Accounts.
7. To enable students to prepare Cost Control Accounts.
8. To enable students to understand various factors involved in Contract Costing and preparation of contract account.
9. To enable students to understand & prepare Process Costing and statement of joint products and by-product.
10. To enable students to understand Marginal Costing and Students should be able to prepare statement of marginal costs and calculate various aspects calculation of various aspects thereof.
11. To enable students to understand and prepare Material and Labor variance Statement.
12. To enable students to understand some Emerging Concepts of Cost Accounting and its relevance in industry.

Sr. No.	Modules / Units	No. Of Lecs
1	Cost Control Accounts	10
	Advantages and Disadvantages Cost Control Accounts, Principal Accounts, Subsidiary Accounts to be maintained Note- Simple practical problems on preparation of cost control accounts	
2	Contract Costing	12
	Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Excluding Escalation clause Note- Simple practical problems	
3	Process Costing	12
	Process loss, Abnormal Gains and Losses, Joint products and by-products. Excluding Equivalent units, Inter-process profit Note- Simple Practical problems Process Costing and joint and by-products	
4	Introduction to Marginal Costing	10
	Marginal costing meaning, applications, advantages, limitations Contribution, Break-even analysis, Margin of safety and profit volume graph. <i>Note-Simple Practical problems based on Marginal Costing excluding decision making</i>	
5	Introduction to Standard Costing	10
	Various types of standards, Setting of standards, Basic concepts of Material and Labour variance analysis. Note- Simple Practical problems based on Material and labour variances excluding sub-variances	
6	Emerging concepts of Cost accounting	06
	Practical problems on Target Costing , Life Cycle Costing , Benchmarking, ABC Costing	
	TOTAL	60

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DEPARTMENT OF ACCOUNTANCY

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The scheme of examination shall be divided into two parts:

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- Semester end examination 60% i.e. 60 marks

SCHEME OF EXAMINATION FOR B.Com

(A) Internal Assessment - 40 marks

Description	Marks
One Internal test of 20 marks – 8 MCQs for one mark each and One practical based question carrying 12 marks (Duration 30 minutes)	20
One Project or One Assignment or Viva or Case studies or One Open book test	20
Total	40

B) Semester end examination - 60 marks - PAPER PATTERN

Duration : 2 hours	
Total Marks: 60	
Q.1 Shall be compulsory carrying 15 marks (any topic from syllabus)	15
Q.2 to 7 , each carrying 15 marks each. – Students will have to attempt any three questions.	45
Total	60
Note: 15 marks question may be divided into sub questions if required. Q.7 May include theory questions / Case Study.	

B. COM		Semester – V	
Course Name: Direct & Indirect Tax II		Course Code: BCOM-MAJELE-S6-303	
Periods per week (1 Period is 60 minutes)		4	
Credits		4	
		Hours	Marks
Evaluation System	Theory Examination	2	60
	Internal	--	40

Course Objectives

1. To acquaint the students with basic terms, levy & collection, supply, input tax credit & payment of tax and registration under GST laws
2. To equip students with a working knowledge of the levy, collection, and computation of GST, including aspects such as taxable events, input tax credit mechanisms, and payment of tax.
3. To enable students to understand the procedural compliance under GST, including registration, invoicing, documentation, filing returns, and availing exemptions.
4. To develop analytical skills through practical application of GST concepts, using case studies and illustrations related to place, time, and value of supply in real-world business scenarios.

Sr. No.	Modules / Units	No. of lectures
1	Introduction	08
	• What is GST? , Need for GST and Dual GST Model	
	• Definitions	
	Section 2(13) Audit	
	Section 2(17) Business	
	Section 2(31) Consideration	
	Section 2(45) Electronic Commerce Operator	
	Section 2(52) Goods	
	Section 2(56) India	
	Section 2 (78) Non taxable Supply	
	Section 2(84) Person	
	Section 2(90) Principal Supply	
	Section 2(93) Recipient	
	Section 2(98) Reverse charge	
	Section 2(102) Services	
	Section 2(105) Supplier	
	Section 2(107) Taxable Person	
	Section 2(108) Taxable Supply	
	• Extent & Commencement of CGST Act/ SGST Act/ UTGST Act/IGST Act	
	• Goods and Services Tax Council (GST Council)	
	• Goods & Services Tax Network (GSTN)	
2	Levy and Collection of Tax	09

	Charge of GST	
	Inter-State supply and Intra-State supply	
	Levy and Collection GST	
	Illustrative list of Rates for Goods and Services	
	Composition levy (Section 10 of CGST Act)	
	Negative list of GST	
	Power to Grant Exemption	
	Exemptions under GST –Goods and Services Provisions applicable related to Supply of Services- Renting, Agriculture, Educational Institutions, Commission Agents, Healthcare Services, Financial and Banking Services	
3	Concept of Supply	12
	Concept of Supply (Section 7 of CGST Act)	
	Taxable event under GST	
	Place of Supply (Section 10 and Section 12 of IGST Act)	
	Time of Supply (Section 12 and Section 13 of CGST Act)	
	Value of Supply (Section 15 of CGST Act)	
4	Input Tax Credit & Payment of Tax	12
	Eligibility for taking Input Tax Credit	
	Conditions for claiming input tax credit	
	Input Tax Credit in Special Circumstances	
	Computation of Tax Liability	
	Payment of Tax	
5	Registration under GST Law	09
	Persons liable for Registration	
	Persons not liable for Registration	
	Compulsory Registration	
	Procedure for Registration	
	Registration by casual taxable person	
	Registration by non - resident taxable person	
	Amendment of Registration	
	Cancellation of Registration	
	Revocation of cancellation of Registration	
6	Documentation and GST returns	10
	Tax Invoice, Credit Note and Debit Note.	
	Types of returns and provisions relating to filing of returns	

Note: Relevant Law/Statute/Rules in force and relevant Standards in force on 1st April immediately preceding commencement of Academic Year is applicable .

References :

1. Indirect Taxes: Law and Practice by V.S. Datey, Taxmann
2. Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi
3. GST by V.S. Datey, Taxmann
4. GST & customs Law by K.M. Bansal, University Edition
5. GST Law & practice with Customs & FTP by Vineet Sodhani, Snow White Publications
6. GST Law & practice with Customs & FTP by Sanjiv Agarwal, Snow White Publications
7. Indirect taxes(Containing GST, Customs & FTP) by Mohd. Rafi, Bharat Publications

**SCHEME OF EXAMINATION
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- Semester end examination 60% i.e. 60 marks

SCHEME OF EXAMINATION FOR B.Com**(A) Internal Assessment - 40 marks**

Description	Marks
One Internal test of 20 marks – 8 MCQs for one mark each and One practical based question carrying 12 marks (Duration 30 minutes)	20
One Project or One Assignment or Viva or Case studies or One Open book test	20
Total	40

B) Semester end examination - 60 marks - PAPER PATTERN

Duration : 2 hours	
Total Marks: 60	
Q.1 Shall be compulsory carrying 15 marks (any topic from syllabus)	15
Q.2 to 7 , each carrying 15 marks each. – Students will have to attempt any three questions.	45
Total	60
Note: 15 marks question may be divided into sub questions if required. Q.7 May include theory questions / Case Study.	

B COM		Semester – VI	
Course Name: COMMERCE VI (Human Resource Management)		Course Code: BCOM-MAJ-S6-304	
Periods per week (1 Period is 60 minutes)		4	
Credits		4	
		Hours	Marks
Evaluation System	Theory Examination	2	60
	Internal	--	40

Course Objectives

- 1) To understand the fundamentals and strategic importance of HRM
- 2) To develop effective human resource planning skills
- 3) To enhance interpersonal and human relations capabilities

Sr. No.	Modules / Units	No. of lectures
1	Module1 Human Resource Management <ul style="list-style-type: none"> • Human Resource Management – Concept, Functions, Importance, Traditional v/s Strategic Human Resource Management • Human Resource Planning- Concepts, Steps in human Resource Planning Job Analysis – Concept, Components Job Design – Concept, Techniques • Recruitment – Concept, Sources of Recruitment Selection – Concept, Process, Techniques of E-Selection 	15
2	Module 2 Human Resource Planning <ul style="list-style-type: none"> • Human Resource Development – Concept, Functions • Training – Concept, Process of Identifying Training and Development Needs, Methods of Training And Development (Apprenticeship, Understudy, Job Rotation, Vestibule Training, Case Study, Role Playing, Sensitivity Training, In Basket Management Games) Evaluating Training Effectiveness – Concept, Methods • Performance Appraisal – Concept, Benefits, Limitations, Methods Potential Appraisal – Concept, Importance • Career Planning – Concept, Importance Succession Planning – Concept, Need Mentoring – Concept, Importance Counselling – Concept, Techniques 	15
3	Module 3 Human Relations <ul style="list-style-type: none"> • Human Relations – Concept, Significance Leadership – Concept, Transactional and Transformational Leadership Motivation – Concept, Theories of Motivation (Maslow’s Need Hierarchy Theory, Vroom’s Expectancy Model, McGregor’s Theory X and Theory Y, Pink’s Theory of Motivation) • Employees Morale – Concept, Factors Affecting Morale, Measurement Of Employee Morale Emotional Quotient and Spiritual Quotient – Concept, Factors Affecting EQ and SQ • Employee Grievance – Causes, Procedure For Grievance Redressal Employee Welfare Measures and Healthy and Safety Measures 	15

4	Module 4 Trends in Human Resource Management <ul style="list-style-type: none"> HR in Changing Environment: Competencies: Concept, Classification Learning Organization – Concept, Creating and Innovative Organization Innovation Culture – Concept, Need, Material Role Trends in Human Resource Management: Employee Engagement – Concept, Types Human Resource Information System (HRIS) – Concept, Importance Changing Pattern of Employment Challenges in Human Resource Management: Employee Empowerment, Workforce Diversity, Attrition, Downsizing, Employee Absenteeism, Work Life Balance, Domestic and International HR Practices, Millennial (Gen Y) Competency Mapping , WFH (work from home) Work life Balance during Pandemic 	15
	TOTAL	60

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 40 marks
- Semester end examination 60% i.e. 60 marks

(A) Internal Assessment 40 marks

Description	Marks
One Internal test	20
Assignment / Project / Presentation / Outreach / Internship / Case Study / Research etc.	20
Total	40

Internal tests can be conducted online in the form of MCQs.

B) Semester end examination 60 marks – Paper Pattern

Duration: 2 hours	
Total Marks: 60	
Q.1 (Answer any TWO out of three)	15
Q.2 (Answer any TWO out of three)	15
Q.3 (Answer any TWO out of three)	15
Q.4 (Answer any TWO out of three)	15
TOTAL	60

B COM	Semester – VI
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Course Name: Subject: ENTREPRENEURSHIP & INNOVATION		Course Code: BCOM-MAJ-S6-305	
Periods per week (1 Period is 60 minutes)		4	
Credits		4	
		Hours	Marks
Evaluation System	Theory Examination	2	60
	Internal	--	40

Course Objectives

- 1) To introduce students to the fundamentals of entrepreneurship
- 2) To develop the ability to identify viable business opportunities
- 3) To equip students with knowledge and skills in startup financing and management
- 4) To examine the role of innovation and sustainability in entrepreneurship

Sr. No.	Modules / Units	Number of lectures
1	<u>Introduction to Entrepreneurship</u> Concept and Meaning: Definition, scope, and significance of entrepreneurship in economic development. Entrepreneurial Mindset: Characteristics, traits, and ethics of successful entrepreneurs, Entrepreneurial failures and lessons to be learnt Entrepreneurship vs. Management: Distinction between entrepreneurs and managers. Entrepreneurial Ecosystem: Role of government, financial institutions, and support organizations in fostering entrepreneurship.	15
2	<u>Opportunity Identification and Business Planning</u> Opportunity Recognition: Tools and techniques for identifying market gaps. Feasibility Analysis: Market research, SWOT analysis, and risk assessment. Business Models: Concepts, components, and development of sustainable models	15
3	<u>Financing and Managing a Start-up</u> Sources of Finance: Bootstrapping, angel investors, venture capital, crowdfunding. Financial Management: Basics of budgeting, forecasting, and cash flow management. Marketing for Start-ups: Digital marketing, branding, and customer acquisition strategies.	15
4	<u>Innovation and Sustainability in Entrepreneurship</u> Role of Innovation: Types of innovation , and their impact on entrepreneurship. Sustainability: Importance of sustainable practices in entrepreneurship, Social entrepreneurship and creating social impact. Global Perspectives in Entrepreneurship: Cross-border trade, cultural considerations, and international expansion strategies.	15
	TOTAL	60

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 40 marks
- Semester end examination 60% i.e. 60 marks

(A) Internal Assessment 40 marks

Description	Marks
One Internal test	20
Assignment / Project / Presentation / Outreach / Internship / Case Study / Research etc.	20
Total	40

Internal tests can be conducted online in the form of MCQs.

B) Semester end examination 60 marks –

Paper Pattern

Duration: 2 hours	
Q.1 (Answer any TWO out of three)	15
Q.2 (Answer any TWO out of three)	15
Q.3 (Answer any TWO out of three)	15
Q.4 (Answer any TWO out of three)	15
TOTAL	60

B COM		Semester – VI	
Course Name: EXPORT MARKETING II		Course Code: BCOM-MAJELE-S6-306	
Periods per week (1 Period is 60 minutes)		4	
Credits		4	
		Hours	Marks
Evaluation System	Theory Examination	2	60
	Internal	--	40

Course Objectives

- 1) To develop effective export product planning and pricing strategies
- 2) To design export distribution channels and promotional tactics
- 3) To apply export finance mechanisms and manage documentation processes

Sr. No.	Modules / Units	Number of lectures
1	Module 1 <u>Product Planning and Pricing Decisions for Export Marketing</u> a) Planning for Export Marketing with regards to Product, Branding, Packaging b) Need for Labelling and Marking in Exports, Factors determining Export Price; Objectives of Export Pricing c) International Commercial (INCO) Terms; Export Pricing Quotations – Free on Board (FOB), Cost Insurance and Freight (CIF) and Cost and Freight (C&F); Problems on FOB quotation	15
2	Module 2 <u>Export Distribution and Promotion</u> A) Factors influencing Distribution Channels; Direct and Indirect Exporting Channels; Distinction between Direct and Indirect Exporting Channels b) Components of Logistics in Export marketing; Selection criteria of Modes of Transport; Need for Insurance in Export Marketing C) E- Exporting : Using Internet to export; application and benefits	15
3	Module 3 <u>Export Finance</u> a) Methods of Payment In export marketing; Procedure to open Letter of Credit, Types and Benefits of Countertrade b) Features of Pre-Shipment and Post-shipment finance; Procedure to obtain Export Finance; Distinction between Pre-shipment Finance and Post Shipment Finance. c) Role of Commercial Banks, EXIM Bank, SIDBI in financing exporters; Role of ECGC	15
4	Module 4 <u>Export Procedure and Documentation</u> a. Registration with different authorities; Pre-shipment Procedure involved in Exports; Procedure of Quality Control and Pre-shipment Inspection; b. Shipping and Custom Stage Formalities; Role of Clearing & Forwarding Agent; Post-shipment Procedure for Realisation of Export Proceeds; Procedure of Export under Bond and Letter of Undertaking. (LUT) c. Importance of - Commercial Invoice cum Packing list, Bill of Lading/ Airway Bill, Shipping Bill/Bill of Export, Consular Invoice, Certificate of Origin	15
	TOTAL	60

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 40 marks
- Semester end examination 60% i.e. 60 marks

(A) Internal Assessment 40 marks

Description	Marks
One Internal test	20
Assignment / Project / Presentation / Outreach / Internship / Case Study / Research etc.	20
Total	40

Internal tests can be conducted online in the form of MCQs.

B) Semester end examination 60 marks – Paper Pattern

Duration: 2 hours	
Q.1 (Answer any TWO out of three)	15
Q.2 (Answer any TWO out of three)	15
Q.3 (Answer any TWO out of three)	15
Q.4 (Answer any TWO out of three)	15
TOTAL	60

B COM		Semester – VI	
Course Name: Financial Accounting		Course Code: BCOM-MAJ-S6-307	
Periods per week (1 Period is 60 minutes)		2	
Credits		2	
		Hours	Marks
Evaluation System	Theory Examination	1	30
	Internal	--	20

Course Objectives

1. To acquaint the students with preparation of final accounts and records of the Co Op Housing Societies in Maharashtra

Sr. No.	Modules / Units	Number of Lectures
1	Introduction to Provisions of Maharashtra Co Op Soc Act and Rules, bye laws related to management , administration, accounting and statutory records of a co op housing society	15
2	Preparation of final accounts of a Co op Housing Society (Format N)	15
Total		30

SCHEME OF EXAMINATION
FOR T.Y.B.COM. FROM THE ACADEMIC YEAR 2025-26

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

SCHEME OF EXAMINATION FOR B.Com

(A) Internal Assessment - 20 marks

Description	Marks
One Internal test of 10 marks – 4 MCQs for one mark each and One practical based question carrying 6 marks (Duration 15 minutes)	10
One Project or One Assignment or Viva or Case studies or One Open book test	10
Total	40

B) Semester end examination - 30 marks

PAPER PATTERN

Duration : 1 hour	
Total Marks: 30	
Q.1 Shall be compulsory carrying 15 marks (practical question based on simple final accounts)	15
Q.2 to 3 , each carrying 15 marks each. – Students will have to attempt any one question	15
Total	30
Note: 15 marks question may be divided into sub questions if required. Q.3 May include theory questions / Case Study.	

B COM		Semester – VI	
Course Name: LOGISTICS AND SUPPLY CHAIN MANAGEMENT		Course Code: BCOM-MAJ-S6-308	
Periods per week (1 Period is 60 minutes)		2	
Credits		2	
		Hours	Marks
Evaluation System	Theory Examination	2	30
	Internal	--	20

Course Objectives

- 1) To understand the role & impact of logistics
- 2) To align logistics planning with profitability, customer satisfaction, and organizational goals
- 3) To introduce the concepts related to supply chain management

Sr. No.	Modules / Units	Number of lectures
1	Module 1: Operational Dimensions of Logistics Management (15 hours) Concept and Process of Logistics Management, Three C's (Customer, Cost, and Convenience) and Competitive Advantage, Reverse Logistics and Inventory Control, Bullwhip Effect in Logistics, Transportation: Functions, Participants, Infrastructure, Warehousing: Functions, Operations Packaging and Materials Management, Role of Internet: E-procurement, E-logistics, ERP, E-fulfilment, Performance Modelling and Pareto's Law in Inventory Control	15
2	Module 2: Foundations and Strategies of Supply Chain Concept, Features, Evolution, and Importance of SCM, SCM Process and Barriers, Principles and Strategies of SCM (Forecasting, Coordination, Innovation), Participants in SCM: Intermediaries and Channels of Distribution, Global Perspective: Types of Global Supply Chain , Efficiency Analysis, Indian Perspective: Domestic Supply Chain Networks and Economic Impacts, Customer Perspective: Customer Value & Service Improvement	15
	TOTAL	30

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

(A) Internal Assessment 20 marks

Description	Marks
One internal tests of 10 marks – (Multiple choice Questions)	10
One Project and Viva voce/Case studies/Assignments/ Open Book Test/ Review of Book, Magazine or Article	10
Total	20

B) Semester end examination 30 marks

Duration : 1 hours	
Total Marks: 30	
Q.1 15 marks OR 15 marks	15
Q.2 15 marks OR 15 marks	15
Total	30
Note: 1. Q.1,2 - 15 marks question may be divided into sub questions if required. 2. Q.2 May include theory (short notes) /Case Study in one of the options.	

B. COM		Semester – VI	
Course Name: Introduction To International Economics		Course Code: BCOM-MIN-S6-309	
Periods per week (1 Period is 60 minutes)		2	
Credits		2	
		Hours	Marks
Evaluation System	Theory Examination	1	30
	Internal	--	20

Course Objectives

1. To acquaint the learners with different theories of International Trade, the Balance of Payment Account Structure and the Trade Policy.
2. To enable learners, evaluate the Gains from Trade, Terms of Trade and the Foreign Exchange Rate and interpret these.
3. To enable learners to analyse the trade policy of India and trade policy with WTO.
4. To enable learners to distinguish between the advantages and disadvantages of the trade barriers and its impact on trade.

Sr. No.	Modules / Units	Number of lectures
1	INTRODUCTION TO INTERNATIONAL TRADE <ul style="list-style-type: none"> • Theories of International Trade. Ricardo's & Modern Theory • Terms of Trade: Meaning & Types • Gains from trade 	10
2	COMMERCIAL POLICY <ul style="list-style-type: none"> • Free trade & Protection -- pros & cons, recent trade policy of India • Tariff and non-tariff barriers: Meaning, Types & Effects • WTO : Role & Principles; India and WTO - TRIPS, TRIMS, GATS 	10
3	BALANCE OF PAYMENTS & FOREIGN EXCHANGE RATE <ul style="list-style-type: none"> • Balance of payment: Meaning, Structure, Types of disequilibrium. • Causes & Measures to correct disequilibrium • Foreign Exchange Market: Meaning, spot & forward rates, arbitrage & speculation • Determination of equilibrium exchange rate; Purchasing Power Parity theory • Managed flexible exchange rate system in India 	10
	TOTAL	30

References Books

- 1) Kindleberger, C.P. (1973) International Economics, Homewood
- 2) Kenan, P.B. (1994), The International Economy, Cambridge University Press, London
- 3) Krugman, P.R. and M. Obstgold (1994), International Economics: Theory and Policy, Glenview, Foreman
- 4) Dwivedi D N (2013) International Economics: Theory and Policy, Vikas publishing House New Delhi
- 5) M.L. Jhingan – International Economics – Vrinda publication Pvt. Ltd – Delhi
- 6) Francis Cheunilam International Economics Tata McGraw – Hill Publishing co. Ltd. New Delhi.
- 7) Dominick Salvatore – International Economics – John Wiley & sons, Inc Singapore

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The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

Internal Assessment 20 marks

Description	Marks
One test online (MCQ based)/ offline which contains 40% objective questions and 60% subjective questions	10
Project and viva-voce/ Assignment / Case studies/ Short term course/ Book Review	10
Total	20

Semester end examination 30 marks

Duration : 1 hour	
Total Marks: 30	Marks
Q.1 One out of two questions from Module I	10
Q.2 One out of two questions from Module II	10
Q.3 One out of two questions from Module III	10
Note: Internal options may be given for each question (7 & 3 marks or 6 & 4 or 5 & 5 marks each).	

B. COM		Semester – VI	
Course Name: Psychology of Human Behaviour at Work		Course Code: BCOM-MIN-S6-310	
Periods per week (1 Period is 60 minutes)		2	
Credits		2	
		Hours	Marks
Evaluation System	Theory Examination	1	30
	Internal	--	20

Course Objectives

- 1) Students will be able to identify different types and processes of teams
- 2) Students will be able to describe the processes of conflict and negotiation.
- 3) Students will be able to apply appropriate emotion regulation and stress management strategies in their lives

Sr. No.	Topics	Number of lectures
1	Understanding Work Teams <ol style="list-style-type: none"> a) Foundations of group behaviour b) Differences between groups and teams c) Types of teams d) Team effectiveness model 	10
2	Conflict and Negotiation <ol style="list-style-type: none"> a) What is Conflict? b) The Conflict Process c) Negotiation d) The Negotiation Process 	10
3	Emotions and Stress <ol style="list-style-type: none"> a) What are Emotions and Moods? b) Sources and applications of emotions and moods c) Stress: Causes and Consequences d) Managing stress 	10
	TOTAL	30

References: Book for Study

- Robbins, S. P. Judge, T. A. (2019). *Essentials of Organizational Behavior*. (14th ed.), Indian subcontinent reprint, Pearson India Education Services Private Limited.

Other References

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- Hellriegel, D. & Slocum, J. W. (2007). *Fundamentals of Organizational Behaviour*. Cengage Learning
- Landy, F. J., & Conte, J. M. (2013). *Work In The 21st Century An Introduction to Industrial and Organizational Psychology* (4th Ed). John Wiley & Sons Inc
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- Luthans, F. Luthans, B. C., & Luthans, K. W. (2015). *Organisational Behaviour: An evidence –based approach* (13th Edition). Information Age Publishing Inc.
- Mullins, L. J. (2019). *Organizational Behaviour in the Workplace*. (12th ed.) United Kingdom: Pearson Education Limited
- Nelson, D. L., & Quick, J. C., (2007). *Understanding Organizational Behaviour* (3rd Ed), South-Western College Public.
- Newstrom, J. W. (2014). *Organizational Behaviour: Human Behaviour at Work* (14th Ed), McGraw- Hill.
- Robbins, S. P. Judge, T. A. & Vohra, N. (2018). *Organizational Behavior*. (18th ed.), Indian subcontinent adaptation, Pearson India Education Services Private Limited.
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- Schultz, D. & Schultz, S. (2013). *Psychology and work today*. Pearson
- Sekaran, U, (2004). *Organisational Behaviour: Text And Cases* (2nd Ed), New Delhi, McGraw-Hill.
- Shankar, M. (2013). *Organizational behavior*. International Book House

- Sharma, S. (2013). Organizational behavior. New Delhi: Tata McGraw Hill

Scheme of Examination

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

(A) Internal Assessment 20 marks

Description	Marks
Internal exam (for 10 marks – online/offline)	10
Any one of the following Presentation / Assignment/Viva	10
Total	20

(B) Semester end examination 30 marks

QUESTION PAPER PATTERN

Duration : 1 hour	
Total Marks: 30	
Q.1 15 marks OR 15 marks	15
Q.2 15 marks OR 15 marks	15
Total	30
Note: The 15 marks full length question may be sub divided into 2 questions of 7 and 8 marks each or 2 questions of 10 and 5 marks each	

B.CCOM		Semester VI	
Course Name: On the Job Training (OJT)		Course Code: BCOM-OJT-S6-311	
Credits		4	
		Hours	Marks
Evaluation System	External	-	60
	Internal	--	40

Course Objectives

- 1) To gain practical, hands-on experience that strengthens students' skills and knowledge.
- 2) To build confidence and independence by applying learning in real work situations.
- 3) To develop professionalism, including proper work habits, communication, and responsibility.
- 4) To prepare for future employment through real workplace exposure and improved competency.

1. Introduction

On-the-Job Training (OJT) / Internship is a credit-bearing component designed to give students hands-on professional exposure and practical skill enhancement aligned with NEP 2020 requirements. Students must undertake a structured internship in a recognized organization to gain real-world experience and industry readiness.

2. Duration & Credit Requirements

- Students must complete a minimum of 120 hours of Internship / OJT / Articleship / Part-Time Job / Full-Time Job.
- Successfully completing 120 hours shall earn the student 4 academic credits.
- Internship in OWN family business and Self Employment is strictly NOT allowed.
(Students must gain external, unbiased exposure and evaluation.)

3. Evaluation Procedure

After completing the internship:

1. Students must prepare a comprehensive Internship Report describing:
 - Learning outcomes
 - Tasks performed
 - Skills gained
 - Challenges and reflections
2. The report must be:
 - Signed by the Internship Supervisor (from the organization)
 - Countersigned by the Faculty Mentor
3. The College will evaluate internship performance based on:
 - Supervisor appraisal
 - Quality of report
 - Attendance log
 - Oral presentation / Viva (if applicable)

Passing Standards

- Minimum Grade D required in the internship component.
- A student is declared PASS only if:
 - All required documents are submitted, AND
 - The student completes evaluation / viva successfully.

4. Mandatory Documents

The following documents must be submitted in the prescribed format:

1. Experience Certificate (minimum 120 hours)
2. Acknowledgement Letter confirming internship selection
3. Student Diary (Logbook) with daily tasks & attendance
4. Company Supervisor Evaluation form
5. College Supervisor Evaluation form
6. Student Feedback Form post-internship

Note: Missing ANY document will result in *incomplete internship* status.

5. Guidelines for the Internship Report

Each student must prepare a formal Project Report based on their internship experience.

A. Structure of the Report : The report must include:

1. **Executive Summary**
 - A concise overview of the entire internship experience.
2. **Company Introduction**
 - Background, products/services, structure, SWOT analysis.
3. **Statement & Objectives**
 - Mission, vision, and strategic direction of the organization.
4. **Role & Responsibilities During Internship**
 - Department assigned
 - Key tasks performed
 - Tools/software used
 - Supervisor-verified summary
5. **Challenges Faced**
 - Practical difficulties
 - How theoretical knowledge was applied
 - How challenges were resolved
6. **Conclusion & Recommendations**
 - Key learning and takeaways
 - Suggestions to improve alignment between theory & practice
7. **Appendices**
 - All mandatory documents listed earlier

6. Report Formatting Requirements

- **Font:** Times New Roman
- **Font Size:** 12 (content), 14 (titles)
- **Line Spacing:** 1.5 for content, 1.0 for tables
- **Paper:** A4
- **Margins:** Left 1.5 inch; Right/Top/Bottom 1 inch
- **Binding:** Spiral
- **Length:** 10–15 pages

8. Submission Requirements

1. **Hard Copy** of the report in prescribed format
2. **Signature of Faculty Mentor** is mandatory
3. **Soft Copy Upload** on Google Drive (link provided by mentor)
4. Late submissions may not be accepted unless approved by the department

NOTE: The formats for all required documents shall be provided by the teacher-in-charge and will also be available on the college website.
