

# BANGALORE UNIVERSITY Jnanabharathi, Bengaluru- 560056

(According to NEP – 2020 Regulations) Syllabus of 1st Semester Bachelor of Commerce (Logistics & Supply Chain Management)

2021-22 Onwards

DEPARTMENT OF COMMERCE Jnanabharathi Campus, Bangalore University, Bengaluru- 560056 www.bangaloreuniversity.ac.in

# B. Com (Logistics & Supply Chain Management) Programme Structure

SI No.	Course Code	Title of the Course	Category of courses	Teaching hours per week ( L+T+P)	SEE	CIE	Total Marks	Credits
1	Lang.1.1	Language – I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language – II	AECC	3+1+0	60	40	100	3
3	B.Com. (LSCM) 1.1	Basics of Logistics & Supply Chain Management	DSC	4+0+0	60	40	100	4
4	B.Com. (LSCM) 1.2	Fundamentals of Accountancy	DSC	3+0+2	60	40	100	4
5	B.Com. (LSCM) 1.3	Marketing of Services	DSC	4+0+0	60	40	100	4
6	B.Com. (LSCM) 1.4	Procurement, Storage & Warehouse Management	OEC	3+0+0	60	40	100	3
7	B.Com. (LSCM) 1.5.1	Digital Fluency	SEC-SB	1+0+2	30	20	50	2
8	B.Com. (LSCM) 1.5.2	Physical Education - Yoga	SEC-VB	0+0+2	-	25	25	1
9	B.Com. (LSCM) 1.5.3	Health and Wellness	SEC-VB	0+0+2	-	25	25	1
Sub	- Total ( A)	·			390	310	700	25

## **SEMESTER I**

Notes:

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

## **Acronyms Expanded**

AECC

: Ability Enhancement Compulsory Course

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

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

# Name of the Programme: Bachelor of Commerce (Logistics & Supply Chain Management) Course Code: B.Com (LSCM) 1.1 (DSC)

# Name of the Course: Basics of Logistics & Supply Chain Management

Course Credits	No. of Hours per Week	Total No. of Teaching Hours	
4 Credits	4 Hrs	56	
		-	Hrs
Pedagogy: Classroor work etc.,	ns lecture, Tutorials, Group discussion,	Seminar, Case stu	idies, Field
<ul> <li>Understand the</li> <li>Study the Impo</li> <li>Understand too</li> <li>To Know the F</li> </ul>	<b>On successful completion of the cours</b> conceptual Framework of Supply Cha ortant modes of logistics operations ols of Supply Chain Performance Measu unctions of Warehouse ledge of Special aspects of Export Logi	in Management arement	ill be able to
Syllabus:			Hou
			rs
Module No. 1: SUPP	LY CHAIN MANAGEMENT		10
Process, Cycle view	epts: Objectives of a Supply Chain, S of Supply Chain Process, Key issue obstacles, Supply chain strategies, s ned SCM.	s in SCM, logisti	cs & SCM, Supply
Process, Cycle view Chain Drivers and Obstacles of streamlin Module No. 2: LOG Logistics: Evolution Distribution related Management, Trans	of Supply Chain Process, Key issue obstacles, Supply chain strategies, s ned SCM. ISTICS n, Objectives, Components and Fu Issues and Challenges; Gaining com sportation- Functions, Costs, and	s in SCM, logisti trategic fit, Best unctions of Logi petitive advantage	cs & SCM, Supply practices in SCM, 12 stics Management, e through Logistics
Process, Cycle view Chain Drivers and Obstacles of streamlin Module No. 2: LOG Logistics: Evolution Distribution related Management, Trans Containerization, Cro	of Supply Chain Process, Key issue obstacles, Supply chain strategies, s ned SCM. ISTICS n, Objectives, Components and Fu Issues and Challenges; Gaining com sportation- Functions, Costs, and	s in SCM, logisti trategic fit, Best unctions of Logi petitive advantage	cs & SCM, Supply practices in SCM, 12 stics Management, e through Logistics
Process, Cycle view Chain Drivers and Obstacles of streamlin <b>Module No. 2: LOG</b> Logistics: Evolution Distribution related Management, Trans Containerization, Cro <b>Module No. 3: SUPI</b> Supply Chain Perf Dimension, Tools o	of Supply Chain Process, Key issue obstacles, Supply chain strategies, s ned SCM. ISTICS , Objectives, Components and Fu Issues and Challenges; Gaining com sportation- Functions, Costs, and oss docking. PLY CHAIN PERFORMANCE Formance: Bullwhip effect and rec f performance measurement, SCOR - Challenges in establishing Global S	s in SCM, logisti trategic fit, Best inctions of Logi petitive advantage Mode; Netwo	cs & SCM, Supply practices in SCM, 12 stics Management, e through Logistics rk and Decision, 14 ance measurement: chain management,
Process, Cycle view Chain Drivers and Obstacles of streamlin <b>Module No. 2: LOG</b> Logistics: Evolution Distribution related Management, Trans Containerization, Cro <b>Module No. 3: SUPI</b> Supply Chain Perf Dimension, Tools o Global Supply chain designing Global Sup	of Supply Chain Process, Key issue obstacles, Supply chain strategies, s ned SCM. ISTICS , Objectives, Components and Fu Issues and Challenges; Gaining com sportation- Functions, Costs, and oss docking. PLY CHAIN PERFORMANCE Formance: Bullwhip effect and rec f performance measurement, SCOR - Challenges in establishing Global S	s in SCM, logisti trategic fit, Best inctions of Logi petitive advantag Mode; Netwo luction, Performa Model. Demand Supply Chain, Fac	cs & SCM, Supply practices in SCM, 12 stics Management, e through Logistics rk and Decision, 14 ance measurement: chain management,
Process, Cycle view Chain Drivers and Obstacles of streamlin <b>Module No. 2: LOG</b> Logistics: Evolution Distribution related Management, Trans Containerization, Cro <b>Module No. 3: SUPI</b> Supply Chain Perf Dimension, Tools o Global Supply chain designing Global Sup <b>Module No. 4: WARI</b> Warehousing: Conce design, Reverse logi Third party logistics infrastructure used for	of Supply Chain Process, Key issue obstacles, Supply chain strategies, so ned SCM. ISTICS A, Objectives, Components and Fu Issues and Challenges; Gaining com sportation- Functions, Costs, and oss docking. PLY CHAIN PERFORMANCE Formance: Bullwhip effect and rec f performance measurement, SCOR - Challenges in establishing Global S oply Chain Network.	s in SCM, logisti trategic fit, Best inctions of Logi petitive advantage Mode; Netwo duction, Performa Model. Demand Supply Chain, Fac M Varehouse facility pt, Strategic decis upply Chain and	cs & SCM, Supply         practices in SCM,         12         stics Management,         e through Logistics         rk and Decision,         14         ance measurement:         chain management,         etors that influences         14         location & network         ion to Outsourcing,         CRM- Linkage, IT

Export logistics: Picking, Packing, Vessel Booking [Less-than Container Load(LCL) / Full Container Load (FCL)], Customs, Documentation, Shipment, Delivery to distribution centers, distributors and lastly the retail outlets- Import Logistics: Documents Collection- Valuing- Bonded Warehousing Customs Formalities- Clearing ,Distribution to Units

## **Skill Developments Activities:**

- List out Best Practices in Supply Chain Management
- Prepare Proforma of Commercial Invoice, Dock Receipt, Bill of Lading with Imaginary details.
- List out Documents used in Warehousing.
- List out Major 3PL service Providers in India.
- List out Major Warehousing Companies in India.

## **Reference Books:**

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

## Name of the Programme: Bachelor of Commerce (Logistics & Supply Chain Management) Course Code: B.Com (LSCM) 1.2 (DSC) Name of the Course: Fundamentals of Accountancy

<b>Course Credits</b>	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

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

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

- Understand the basic concepts of Accountancy.
- Pass Journal Entries and Prepare Ledger Accounts.
- Prepare Subsidiary Books.
- Prepare Trial Balance and Final Accounts of Proprietary concern.
- Use Accounting Concepts in Spreadsheet.

## **Syllabus**

#### Module No. 1: INTRODUCTION TO ACCOUNTANCY (10 Hrs)

Introduction – Meaning and Definition – Objectives of Accounting – Functions of Accounting– Users of Accounting Information – Limitations of Accounting – Accounting Cycle - Accounting Principles – Accounting Concepts and Accounting Conventions. Accounting Standards– objectives- significance of accounting standards. List of Indian Accounting Standards.

## Module No. 2: ACCOUNTING PROCESS (12 Hrs)

Process of Accounting - Double entry system – Kinds of Accounts – Rules - Journal – Ledger – Balancing of Accounts – Trial Balance – Problems on Journal, Ledger Posting and Preparation of Trial Balance

#### Module No. 3: SUBSIDIARY BOOKS (14 Hrs)

Meaning – Significance – Types of Subsidiary Books – Purchases Book, Sales Book (With Tax Rate), Purchase Returns Book, Sales Return Book, Bills Receivable Book, Bills Payable Book. Types of Cash Book- Simple Cash Book, Double Column Cash Book, Three Column Cash Book and Petty Cash Book (Problems only on Three Column Cash Book and Petty Cash Book).

## Module No. 4: FINAL ACCOUNTS OF PROPRIETARY CONCERN (14 Hrs)

Preparation of Statement of Profit and Loss and Balance Sheet of a proprietary concern with special adjustments like Depreciation, Outstanding and Prepaid Expenses, Outstanding and Received In Advance of Incomes, Provision for Doubtful Debts, Drawings and Interest on Capital.

#### Module No. 5: EXPERIENTIAL LEARNING (06 Hrs)

Creation of Subsidiary Books in Spreadsheet: Purchases Book, Sales Book (With Tax Rate), Purchase Returns Book, Sales Return Book, Bills Receivable Book, Bills Payable Book. Types of Cash Book-Simple Cash Book, Double Column Cash Book, Three Column Cash Book and Petty Cash Book. Preparation of Statement of P/L, Balance Sheet in Spreadsheet.

## **Skill Developments Activities:**

- List out the accounting concepts and conventions.
- Prepare E Content of Invoice, Debit Note and Credit Note
- Collect the Financial Statement of a Proprietary Concern and Record it.
- Prepare a Financial Statement of an Imaginary company Using Spreadsheet

#### • Any other activities, which are relevant to the course.

#### **Reference Books:**

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

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

## Name of the Programme: Bachelor of Commerce (Logistics & Supply Chain Management) Course Code: B.Com (LSCM) 1.3 (DSC) Name of the Course: Marketing of Services

Course	No. of Hours per	Total No.	of Teaching Hours		
Credits	Week				
4 Credits	4 Hrs	56			
	Hrs				
0 0.	ns lecture, Tutorials, Group discussion,	Seminar, Case stu	idies, Field		
work etc.,					
	On successful completion of the course		ill be able to		
	e Conceptual Framework of Service Ma ne Consumer Behavior towards Service	-			
	e Service Delivery Process & Customer		vies		
	ifferent strategic issues in service mark		5105.		
	Challenges of Service marketing & Rela		ng		
Syllabus:			Hou		
Synabusi			rs		
Module No. 1: INTR	<b>ODUCTION TO SERVICE MA</b>	ARKETING	10		
	Classification of Service Marketing, Factors Leading to a Service Economy.				
	VICE CONSUMER BEHAVIO		14		
Post-Encounter Stage -	in Service Encounter: Pre-purchase - Customer Expectations and Perceptic ices marketing - Segmenting Service	ons of Services –	Zone of Tolerance -		
Risk, How Service Cu	vice Customer as a Decision Maker, C stomers Evaluate the Service, The Ser	vice Consumer D			
	g Process in the Service Sector, Con ervice Quality Dimensions.	nponents of Cus			
Service Satisfaction, Se	ervice Quality Dimensions.	nponents of Cus			
Service Satisfaction, Se Module No. 3: SER Service Process – Mea service Provider in Pla Managing Service Enc Satisfactory Outcomes		, Important Decising nges in Designing ns, Managing Ser	12         ions to be taken by a         the service Process         vice Encounters for		

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

# Module No. 5:CHALLENGES OF SERVICE MARKETING &RELATIONSHIP MARKETING

**08** 

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

## **Skill Developments Activities:**

- Collect Information on Consumer Behavior at Pre purchase and Post Purchase stage
- Visit any organization and collect the information towards pricing of the products.
- Draw a Chart showing Market Segmentation categories.
- List out Customer Retention Strategies.
- Identify the recent developments in the field of Service marketing.
- Any other activities, which are relevant to the course.

## **Reference Books:**

- Philip Kotler Marketing Management
- J.C. Gandhi Marketing Management
- Stanton W.J. etzal Michael & Walker, Fundamentals of Management.
- P N Reddy & Appanniah, Essentials of Marketing Management.
- Sontakki, Marketing Management.
- Dr. Shajahan. S; Service Marketing (Concept, Practices & Cases); Himalaya
- Publishing House; Mumbai; First Edition 2001.
- Cengiz Haksever etal 'Service Management and Operations'; Pearson Education.
- Ramesh and Jayanthi Prasad : Marketing Management I.K. International Publishers
- Usha Devi, Bhargavi, Jyothi-Service Management.
- 10.K. Karunakaran; Marketing Management.
- 11. Jayachandran ; Marketing Management.

## Name of the Programme: Bachelor of Commerce (Logistics & Supply Chain Management) Course Code: B.Com (LSCM) 1.4 (SEC-SB)

## Name of the Course: Spreadsheet for Business (Only For the Academic Year 2021-22)

<b>Course Credits</b>	No. of Hours per week	Total No. of Teaching Hours
2 Credits	3 Hrs	28 Hrs

Pedagogy: Classrooms lecture, Tutorials, Group discussion, Seminar, Case studies, Field work etc.,

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

- Understand the basic concepts of Spreadsheet
- Summarize data using Functions
- Apply Conditions using formulas and Functions
- Implement Basic financial Concepts in Spreadsheet

## Syllabus

#### Module No. 1: Introduction (08 Hrs)

Introduction to spreadsheets - Office Suite overview - Basic text and cell formatting - Basic arithmetic calculation - Special paste - Freeze pane - Auto completion of series - Sort and filter - Charts.

#### Module No. 2: Summarize data using functions (12 Hrs)

Perform calculations by using the SUM function- Perform calculations by using MIN and MAX functions - Perform calculations by using the COUNT function - Perform calculations by using the AVERAGE function - Perform logical operations by using the IF function - Perform logical operations by using the SUMIF function - Perform logical operations by using the AVERAGEIF function - Perform statistical operations by using the COUNTIF function.

## Module No. 3: Text Functions (08 Hrs)

Data validation - Text Functions : LEN, TRIM, PROPER, UPPER, LOWER, CONCATENATE.

## **Skill Developments Activities:**

- Enter class data into rows and columns
- Create Draft Marks Card in Spreadsheet
- Create Draft profit and Loss and Balance Sheet in Spreadsheet
- Create GST Invoice in Spreadsheet with Tax Rate

Any other activities, which are relevant to the course.

## **Reference Books:**

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

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

## Name of the Programme: Bachelor of Commerce (Logistics & Supply Chain Management) Course Code: B.Com (LSCM) 1.4 Open Elective Course (OEC) Name of the Course: Procurement, Storage & Warehouse Management

Course Credits	No. of Hours per Week	Total No. (	of Teaching Hours	
3 Credits	3 Hrs		42	
		Hrs		
<b>Pedagogy:</b> Classrooms lecture, Tutorials, Group discussion, Seminar, Case studies, Field work etc.,				
Course Outcomes: (	On successful completion of the cours	e, the Students w	ill be able to	
• Understan	d of Procurement Process			
	d of Storage and Warehouse manageme			
	d critical thinking for optimum utilizati			
• Familiar v	with laws and safety regulations in ware	house managemer	nt	
Syllabus:			Hou	
			rs	
Module No. 1: PROC	CUREMENT SYSTEM		10	
of information and pr	g, Purchasing Mix: Six Rights, Selectin ocess, Supplier appraisal/vendor capabi	0 0 11	ess	
	AGE MANAGEMENT SYSTEM		12	
Storage Management system - Storage Inventory Management - Functions of storage &				
Inventory - Classification of Inventory- Methods of Controlling Stock Levels- Always Better				
Control (ABC) Inventory system- Storage: storage policies - dedicated storage, randomized				
storage & class-based storage; Storage Methods-assembling & seasonal storage; stockpiling and				
	ized and Decentralized Storage System	S	4.0	
Module No. 3: WAR		2	10	
Introduction to Warehousing: Evolution of warehousing from store to warehouse, warehouse				
operations, process of receiving and put away, principle of storing goods & various storing				
methods, process of order picking and order creation, significance of packaging, documents				
required for issuing goods				
Module No. 4: WARI	EHOUSING OPERATIONS		10	
Warehousing Operations: - Inbound process, Outbound processes, Functions of Warehouse-				
Break-Bulk, Cross Docking, Order Mixing. MHEs in warehouse, Legal requirements for ensuring				
a safe workplace; and Warehouse Management Systems.				

## **Skill Developments Activities:**

- Draw a Chart Showing Process of Procurement System.
- List out Various Inventory Management Techniques.
- Visit to Nearest Warehouse and List out Functions of Warehouse
- Prepare a Brief report on warehouse Registration Process.
- Prepare a Proforma of Consignment Note, Bill of Lading, Airway Bill, Dock warrant, Warehouse keeper's Receipt with Imaginary details.

## **Reference Books:**

- GWYNNE RICHARDS (2014) Warehouse Management: A Complete Guide to Improve Efficiency and Minimizing Cost in the Modern Warehouse. The Chartered Institute of Logistics and Transport, Keganpage limited.
- DAVID E. MULCHY & JOACHIM SIDON (2008) A Supply Chain Logistics Program for Warehouse Management. Auerbachian Publications References
- Bowersox, D.J., Closs, D.J., Cooper, M.B., & Bowersox, J.C. (2013). Supply Chain Logistics

Management. (4 th ed.), McGraw Hill/Irwin.

- 4. Arnold, J.R., Chapman, S.N. (2012). The Introduction to Materials Management. (7 th ed.) Prentice-Hall.
- 5. Coyle, J.J., Jr. Langley, C.J., Novack, R.A, & Gibson, B.J. (2013). Managing Supply Chains: A LogisticsApproach. (9 th ed.), McGrawHill