

**Shiromani Gurudwara Prabandhak Committee's**

**Guru Nanak Khalsa College of Arts, Science and Commerce (Autonomous)**

**Matunga, Mumbai – 400 019, Maharashtra**

**Program: Bachelor of Commerce**

**Syllabus**

**Course: TYBMS**

**Semester V and VI**

**(Major paper- I/II/Minor/OE/VSC/AEC/SEC/VEC)**

**(As per NEP guidelines-DSC model)**

**With effect from Academic Year 2024 - 2025)**

## Programme Outcome (POs)

### Department of Commerce– Bachelor of Management Studies (BMS)

Program typically prepares students for careers in the field of management studies. The program covers a wide range of topics related to the scope of marketing, research, study of consumer behavior, financial knowledge regarding capital markets, commodity markets, various financial markets and updates regarding current market trends.

Outcomes of a BMS program include:

- **PO1 Enhancement of Human Skills:** Acquire knowledge about management practices which facilitate them to become effective professionals.
- **PO2 Problem-solving skills:** Apply the concepts related to Commerce, Accountancy, Economics, Management and other allied subjects in various commercial fields. Analyze and interpret the financial statements and accounting activities involved in the business
- **PO3 Enhancement of Academic Skills:** Be capable to pursue higher studies in diverse fields of Management such as Business Administration, Human Resource Management, Marketing and Finance.
- **PO4 Development of Entrepreneurial Skills:** Be adequately trained to be entrepreneurs and communicate effectively. Develop a positive attitude towards lifelong learning and research. Design and construct an innovative business model and develop entrepreneurship skills.
- **PO5 Develop Business Knowledge:** Acquire the required skills to develop business models and be responsible global citizens with cross culturally competent behavior and ethical values. Develop a strong foundation for the industry specific skills to pursue better career prospects.
- **PO6 Communication skills:** Students should be able to communicate effectively with colleagues and stakeholders, both verbally and in writing.
- **PO7 Teamwork and collaboration:** Students should learn to work effectively in teams and collaborate with others to develop and implement effective outcomes.
- **PO8 Ethical and professional conduct:** Students should be aware of ethical issues and code of conduct to demonstrate professionalism in their work.
- Overall, a BMS program aims to prepare students to be competent, skilled, and ethical professionals in the field of Management Studies. Graduates of the program should be able to apply their knowledge and skills to solve real-world problems and advance in the field of management.

## Programme Specific Outcome (PSOs)

### Department of Commerce– Bachelor of Management Studies (BMS)

- **PSO1** Graduates will have a solid understanding of fundamental management concepts, theories, and principles.
- **PSO2** Graduates should be familiar with organizational behavior, including topics such as motivation, leadership, team dynamics, and workplace culture.
- **PSO3** Conceptualize and implement business schemes through the application of multidisciplinary knowledge comprising of Operations, HR, IT, Finance and Marketing.



**Guru Nanak Khalsa College of Arts, Science and Commerce (Autonomous)**  
**Program Structure**

**Semester-V**

Course Code	Course Name Bachelor of Management Studies	Teaching Hours	Credits Assigned	Total Credits
		<b>Theory</b>	<b>Theory</b>	
<b>GNKUCBMSMJ1105</b>	(Major) Paper-I <b>Accounting for Managerial Decision</b>	60	4	4
<b>GNKUCBMSMJ2105</b>	(Major) Paper-II <b>Strategic Management</b>	60	4	4
<b>GNKUCBMSMJ3105</b>	(Major) Paper -III <b>Productivity &amp; Total Quality Management</b>	60	4	4
<b>GNKUCBMSEL1105</b>	<ul style="list-style-type: none"> <li>Marketing Elective</li> </ul> <b>Sales &amp; Distribution</b>	60	4	4
<b>GNKUCBMSEL2105</b>		60	4	4
	<ul style="list-style-type: none"> <li>Finance Elective</li> </ul> <b>Wealth Management</b>			
<b>GNKUCBMSVSC105</b>	Vocational Skill Course (VSC) <b>Logistics &amp; Supply Chain Management</b>	30	2	2
<b>GNKUCBMSOJT105</b>	On job training (OJT)/ Field project (FP)/Research project (RP)/ Community engagement & service (CEP) <b>On Job Training</b>		4	4
<b>Total</b>		<b>270</b>	<b>22</b>	<b>22</b>

**Semester-VI**

Course Code	Course Name Bachelor of Management Studies	Teaching Hours	Credits Assigned	Total Credits
		<b>Theory</b>	<b>Theory</b>	
<b>GNKUCBMSMJ1106</b>	(Major) Paper-I <b>Entrepreneurship</b>	60	4	4
<b>GNKUCBMSMJ2106</b>	(Major) Paper-II <b>Operation Research</b>	60	4	4
<b>GNKUCBMSMJ3106</b>	(Major) Paper -III <b>Legal Aspects in Business</b>	60	4	4
<b>GNKUCBMSMI1106</b>	(Minor) Paper- I <b>Management Information System</b>	30	2	2
<b>GNKUCBMSEL1106</b>	<ul style="list-style-type: none"> <li>Marketing Elective</li> </ul>	60	4	4
<b>GNKUCBMSEL2106</b>	<b>Consumer Behaviour</b> <ul style="list-style-type: none"> <li>Finance Elective</li> </ul> <b>Taxation</b>	60	4	4
<b>GNKUCBMSCC106</b>	Co-curricular (CC)	30	2	2
<b>GNKUCBMSFP106</b>	<b>On job training (OJT)/ Field project</b> (FP)/Research project (RP)/ Community engagement & service (CEP) Community engagement & service (CEP)	30	2	2
<b>Total</b>		<b>330</b>	<b>22</b>	<b>22</b>

**Examination:**

- **Internal Examination (25 Marks):** 20 Marks for continuous internal assessment vide Assignments/projects/role play/ case study, any other activity pertaining course content and 5 Marks for Class Participation/ Classroom Activity.
- **End Semester theory examination (75 Marks):** Weightage of each unit will be proportional to the number of lecture hours as mentioned in the syllabus. Duration of exam: 2hours 30mins
- **Combined passing of 40% with minimum 20% in Internal Component.**



**Guru Nanak Khalsa College of Arts, Science and Commerce (Autonomous)**  
**Department of Commerce**

**Semester V**  
**Accounting for Managerial Decisions**

**Course Objectives:**

Sr. No.	Course objectives
<b>The course aims at:</b>	
Sr. No.	Course Objectives
1	To understand the basic concepts and techniques of managerial accounting.
2	To analyse financial statements for effective decision-making.
3	To apply cost analysis and control tools in business planning.
4	To develop the ability to use accounting data for strategic decisions.

**Course Outcomes (COs):**

Sr. No.	On completing the course, the student will be able to:	POs addressed	PSOs addressed	Cognitive Levels addressed
CO 1	Interpret and apply key accounting concepts for managerial decisions.	PO1, PO2	PSO1	Understanding, Application
CO 2	Analyse and evaluate financial statements for planning and control.	PO2, PO4	PSO2	Analysis, Evaluation
CO 3	Apply cost accounting techniques in managerial decision-making.	PO3, PO5	PSO2	Application, Analysis
CO 4	Use accounting data to make strategic and operational decisions.	PO4, PO6	PSO3	Evaluation, Creation
CO 5	Understanding & Applying ethics in Financial Decision-Making	PO 1	PO1, PO4	Understanding, Application

Unit		Title	No. of lectures	CO Mapping
Unit 1		<b>Introduction to Managerial Accounting</b>	15	
	1.1	Nature and scope of managerial accounting		CO 1
	1.2	Differences between financial and managerial accounting		CO 1
	1.3	Role of managerial accounting in decision making		CO 1
Unit 2		<b>Financial Statement Analysis</b>	15	
	2.1	Ratio analysis		CO 1
	2.2	Cash flow and fund flow statements		CO 1
	2.3	Common-size statements and trend analysis		CO 1
Unit 3		<b>Cost Concepts and Cost Control</b>	15	
	3.1	Classification of costs		CO 2
	3.2	Marginal costing and break-even analysis		CO 2
	3.3	Budgeting and budgetary control		CO 2
	3.4	Understanding, Application		CO 4
	3.5	Standard costing and variance analysis		CO 4
Unit 4		<b>Ethics in Financial Decision-Making</b>	15	
	4.1	Principles of <i>Dharma</i> , <i>Artha</i> , and <i>Satya</i> (truth) as foundational values for transparent accounting and ethical managerial decisions.		CO 5
	4.2	Indian Epics and Financial Wisdom: Insights on decision-making under uncertainty from <i>Mahabharata</i> and <i>Ramayana</i> (e.g., risk evaluation, resource management in exile/war settings).		CO 5
	4.3	Comparative analysis of ancient practices with modern ethical accounting standards (e.g., IFRS, corporate governance); case study on Tata Group's ethical accounting culture.		CO 5

## References

1. Horngren, C.T., Sundem, G.L., & Stratton, W.O. *Introduction to Management Accounting*, Pearson.
2. Khan, M.Y., & Jain, P.K. *Management Accounting*, McGraw-Hill.
3. Drury, C. *Management and Cost Accounting*, Cengage Learning.
4. Pandey, I.M. *Management Accounting*, Vikas Publishing House.
5. Bhattacharya, S.K. & Dearden, J. *Accounting for Management*, Vikas Publishing.



**Guru Nanak Khalsa College of Arts, Science and Commerce (Autonomous)**  
**Department of Commerce**

**Semester V**  
**Strategic Management**

**Course Objectives:**

Sr. No.	Course objectives
<b>The course aims at:</b>	
<b>1</b>	To provide a conceptual foundation in business policy and strategic management.
<b>2</b>	To equip students with skills to analyse the internal and external environment of a business.
<b>3</b>	To develop the ability to formulate, implement, and evaluate business strategies.
<b>4</b>	To enhance decision-making capabilities for complex business scenarios.

**Course Outcomes (COs):**

Sr. No.	On completing the course, the student will be able to:	POs addressed	PSOs addressed	Cognitive Levels addressed
<b>CO 1</b>	Understand the concepts of business policy and strategic management.	PO1, PO2	PSO1	Knowledge, Understanding
<b>CO 2</b>	Analyse business environments using strategic tools.	PO2, PO4	PSO2	Analysis
<b>CO 3</b>	Formulate strategies at corporate and business levels.	PO3, PO5	PSO3	Application
<b>CO 4</b>	Evaluate the implementation and performance of strategies.	PO4, PO6	PSO3	Evaluation
<b>CO 5</b>	Will be able to apply IKS to strategic decision making	PO1	PO 1	Knowledge, Understanding

Unit		Title	No. of lectures	CO Mapping
Unit 1		<b>Introduction</b>	15	
	1.1	Nature, scope, and importance of business policy		CO 1
	1.2	Strategic Management – Meaning, Definition, Importance, Strategic Management Process		CO 1
	1.3	Levels of strategy and strategic decision-making		CO 1
	1.4	Strategic Intent – Mission, Vision, Goals, Objective, Plans		
Unit 2		<b>Strategy Formulation</b>	15	
	2.1	Environment Analysis and Scanning (SWOT)		CO 1
	2.2	Corporate Level Strategy (Stability, Growth, Retrenchment, Integration and Internationalization)		CO 1
	2.3	Business Level Strategy (Cost Leadership, Differentiation, Focus)		CO 1
	2.4	Business Level Strategy (Cost Leadership, Differentiation, Focus)		CO 1
	2.5	Synergy: Concept, Types, evaluation of Synergy. Synergy as a Component of Strategy & its Relevance.		CO 4
Unit 3		<b>Strategic Implementation &amp; Evaluation</b>	15	
	3.1	Strategic Analysis & Strategic Choice		CO 2
	3.2	Strategic Implementation, Strategic Business Units (SBU's): Concept and importance		CO 2
	3.3	Implementation Models: BCG Matrix, GE 9 Cell, Porter 5 Forces, 7S Frame Work		CO 2
		Strategic Evaluation & Control – Meaning, Steps of Evaluation & Techniques of Control		CO 3
Unit 4		<b>Indian Epics as Sources of Strategic Lessons</b>	15	
	4.1	Dharma, Artha, Karma as Strategic Concepts		CO 5
	4.2	Strategic decision-making insights from <i>Mahabharata</i> and <i>Ramayana</i> ; leadership lessons and organizational ethics.		CO 5
	4.3	<b>IKS perspective of SWOT analysis &amp; its application in modern business:</b> Mapping SWOT elements using <i>Saptanga Theory</i> from Kautilya's Arthashastra – where the seven elements of the state (leader, ministers, territory, fort, treasury, army, allies) can represent internal strengths/weaknesses and external opportunities/threats.		CO 5

## References

1. Pierce & Robinson, "Strategic Management: Formulation, Implementation & Control", 9th Ed, Tata McGraw – Hill, N. Delhi
2. David Fred R, "Strategic Management: Concepts & Cases", 10th Ed, Pearson–Prentice Hall, N. Delhi
3. Cherunilam Francis, "Strategic Management: A Book on Business Policy & Corporate Planning", Himalaya Publishing House, Mumbai, 2008
4. Johnson & Scholes, "Explaining Corporate Strategy", 6th Ed, Pearson Education, Delhi  
Kachru Upendra, "Strategic Management: Concepts and Cases", Excel Books, N. Delhi





**Guru Nanak Khalsa College of Arts, Science and Commerce (Autonomous)**  
**Department of Commerce**

**Semester V**  
**Production & Total Quality Management**

**Course Objectives:**

Sr. No.	Course objectives
<b>The course aims at:</b>	
1	To understand the principles, functions, and scope of production management.
2	To explore the techniques and strategies used in planning, controlling, and improving production processes.
3	To introduce the philosophy and tools of Total Quality Management (TQM).
4	To develop analytical skills for improving quality and productivity in organizations.

**Course Outcomes (COs):**

Sr. No.	On completing the course, the student will be able to:	POs addressed	PSOs addressed	Cognitive Levels addressed
CO 1	Describe the role and importance of production management in business operations.	PO1, PO2	PSO1	Understanding
CO 2	Analyse production processes and apply scheduling, capacity planning, and layout strategies.	PO2, PO4	PSO2	Application
CO 3	Explain the concepts, principles, and practices of Total Quality Management.	PO1, PO3	PSO2	Knowledge, Understanding
CO 4	Use quality tools and techniques to identify and solve quality-related problems.	PO4, PO6	PSO3	Analysis, Evaluation

Unit		Title	No. of lectures	CO Mapping
Unit 1		<b>Introduction to Production &amp; Operations Management</b>	<b>15</b>	<b>CO1</b>
	<b>1.1</b>	Overview of Production and Operations Management – Meaning, Nature and Scope		
	<b>1.2</b>	Types of Production Systems – Job, Batch, Mass, Continuous		
	<b>1.3</b>	Production Planning & Control – Objectives and Functions		
Unit 2		<b>Facility Location, Layout &amp; Capacity Planning : Productivity</b>	<b>15</b>	<b>CO2</b>
	<b>2.1</b>	Factors Affecting Facility Location and Techniques		
	<b>2.2</b>	Types of Plant Layout – Product, Process, Fixed Position		
	<b>2.3</b>	Capacity Planning – Concept and Strategies		
	<b>2.4</b>	Productivity concept- total and Partial		
Unit 3		<b>Quality Management Fundamentals</b>	<b>15</b>	<b>CO3</b>
	<b>3.1</b>	Introduction to Quality – Definitions, Dimensions, and Importance		
	<b>3.2</b>	Quality Gurus: Deming, Juran, Crosby – Principles and Contributions		
	<b>3.3</b>	Cost of Quality – Prevention, Appraisal, Internal & External Failure		
Unit 4		<b>Tools and Techniques of TQM</b>	<b>15</b>	<b>CO4</b>
	<b>4.1</b>	Total Quality Management – Concept, Principles, and Framework		
	<b>4.2</b>	Quality Tools – Cause and Effect Diagram, Control Charts, Pareto Analysis, Check Sheets, Flow Charts, Histograms, Scatter Diagrams		
	<b>4.3</b>	Quality Certifications – ISO 9000 Series, Six Sigma, Kaizen		

## References

1. **K. Aswathappa & K. Shridhara Bhat** – *Production and Operations Management*, Himalaya Publishing House
2. **S.N. Chary** – *Production and Operations Management*, McGraw Hill Education
3. **Kanishka Bedi** – *Production and Operations Management*, Oxford University Press
4. **Dale H. Besterfield** – *Total Quality Management*, Pearson Education



**Guru Nanak Khalsa College of Arts, Science and Commerce (Autonomous)**  
**Department of Commerce**

**Semester V**  
**Sales & Distribution (Marketing – Elective)**

**Course Objectives:**

Sr. No.	Course objectives
<b>The course aims at:</b>	
<b>1</b>	Understanding the fundamentals of sales management and the personal selling process
<b>2</b>	Analysing the structure and management of a sales force
<b>3</b>	Exploring the design and management of distribution channels
<b>4</b>	Applying strategic approaches to managing logistics and retailing functions

**Course Outcomes (COs):**

Sr. No.	On completing the course, the student will be able to:	POs addressed	PSOs addressed	Cognitive Levels addressed
<b>CO 1</b>	Explain the concept, nature, and scope of sales and distribution management	PO1, PO2	PSO1	Remembering, Understanding
<b>CO 2</b>	Demonstrate knowledge of personal selling techniques and sales process	PO3	PSO2	Understanding, Applying
<b>CO 3</b>	Design effective distribution channel strategies for various products	PO4, PO5	PSO3	Applying, Analyzing
<b>CO 4</b>	Evaluate the performance of sales teams and distribution channels using metrics	PO6	PSO4	Analyzing, Evaluating

Unit		Title	No. of lectures	CO Mapping
<b>Unit 1</b>		<b>Introduction to Sales Management</b>	<b>15</b>	
	<b>1.1</b>	Meaning, Role of Sales Department, Evolution of Sales Management, Qualities and Role of a Sales Manager		<b>CO 1</b>
	<b>1.2</b>	Structure of Sales Organization – Functional, Product Based, Market Based, Territory Based, Combination or Hybrid Structure		<b>CO 1</b>
	<b>1.3</b>	The Selling Process – Steps and Role of a Salesperson		<b>CO 1</b>
<b>Unit 2</b>		<b>Introduction to Distribution Management</b>	<b>15</b>	
	<b>2.1</b>	Meaning, Importance, Need and Role of Distribution		<b>CO 1</b>
	<b>2.2</b>	Types of Marketing Channels – Retailers, Wholesalers, Agents, Role of Distribution, Role of Intermediaries, Evolution of Distribution Channels.		<b>CO 1</b>
	<b>2.3</b>	Channel Design: Setting Channel Objectives, Factors that affect Channel selection, Steps involved in Channel Design		<b>CO 1</b>
<b>Unit 3</b>		<b>Market Analysis and Selling</b>	<b>15</b>	
	<b>3.1</b>	<ul style="list-style-type: none"> <li>Sales Forecasting, Methods of Sales Forecasting</li> <li>Sales Quota: Types of Sales Quotas – Value Quota, Volume Quota, Activity Quota, Combination Quota Factors Determining Fixation of Sales Quota</li> <li>Assigning Territories to Salespeople</li> </ul>		<b>CO 2</b>
	<b>3.2</b>	<ul style="list-style-type: none"> <li>Methods of Closing a Sale, Reasons for Unsuccessful Closing</li> <li>Theories of Selling – Stimulus Response Theory, Product Orientation Theory, Need Satisfaction Theory</li> </ul>		<b>CO 2</b>
	<b>3.3</b>	<ul style="list-style-type: none"> <li>Selling Strategies – Softsell Vs. Hardsell Strategy, Client Centered Strategy, Product-Price Strategy, Win-Win Strategy, Negotiation Strategy</li> <li>Difference Between Consumer Selling and Organizational Selling</li> <li>Difference Between National Selling and International Selling</li> </ul>		<b>CO 2</b>
<b>Unit 4</b>		<b>Performance Evaluation, Ethics and Trends</b>	<b>15</b>	
	<b>4.1</b>	<b>Evaluation &amp; Control of Sales Performance:</b> <ul style="list-style-type: none"> <li><b>Sales Performance</b> – Meaning, Methods of Supervision and Control of Sales Force</li> <li><b>Sales Performance Evaluation Criteria</b>- Key Result Areas (KRAs) Sales Performance Review Sales Management Audit</li> </ul>		<b>CO 3</b>
	<b>4.2</b>	<b>Measuring Distribution Channel Performance:</b> <ul style="list-style-type: none"> <li>Evaluating Channels- Effectiveness, Efficiency and Equity</li> <li>Distribution Audit</li> </ul>		<b>CO 3</b>
	<b>4.3</b>	<ul style="list-style-type: none"> <li>Ethics in Sales Management</li> <li>New Trends in Sales and Distribution Management</li> </ul>		<b>CO 4</b>

#### References

1. **Krishna K. Havaladar & V.M. Cavale** – *Sales and Distribution Management*, McGraw Hill Education
2. **Tapan Panda & Sunil Sahadev** – *Sales and Distribution Management*, Oxford University Press

3. **S.L. Gupta** – *Sales and Distribution Management*, Excel Books

4.



**Guru Nanak Khalsa College of Arts, Science and Commerce (Autonomous)**  
**Department of Commerce**

**Semester V**  
**Wealth Management (Finance – Elective)**

**Course Objectives:**

Sr. No.	Course objectives
<b>The course aims at:</b>	
<b>1</b>	Providing an understanding of the basic concepts of wealth and investment management
<b>2</b>	Equipping students with the tools and techniques for managing personal and client wealth
<b>3</b>	Introducing financial planning concepts including insurance, retirement, and tax planning
<b>4</b>	Developing analytical skills for investment decision-making and portfolio management

**Course Outcomes (COs):**

Sr. No.	On completing the course, the student will be able to:	POs addressed	PSOs addressed	Cognitive Levels addressed
<b>CO 1</b>	Explain the core principles of wealth management and financial planning	PO1, PO2	PSO1	Remembering, Understanding
<b>CO 2</b>	Apply techniques of investment planning for individuals and families	PO3, PO4	PSO2	Applying, Analyzing
<b>CO 3</b>	Evaluate various financial products like mutual funds, insurance, and pensions	PO5	PSO3	Analyzing, Evaluating
<b>CO 4</b>	Create basic financial plans including tax, estate, and retirement planning	PO6	PSO4	Applying, Creating

Unit		Title	No. of lectures	CO Mapping
Unit 1		<b>Introduction to Wealth Management</b>	15	
	1.1	Meaning and Scope of Wealth Management		CO 1
	1.2	Components of Wealth – Assets, Liabilities, Net Worth		CO 1
	1.3	Financial Planning – Process and Importance		CO 1
	1.4	Role and Responsibilities of a Wealth Manager		CO 1
Unit 2		<b>Investment Planning</b>	15	
	2.1	Risk and Return Concepts		CO 1
	2.2	Types of Investments – Equity, Debt, Mutual Funds, Real Estate, Gold, etc.		CO 1
	2.3	Asset Allocation and Diversification Strategies Goal-Based Investment Planning		CO 1
Unit 3		<b>Insurance and Retirement Planning</b>	15	
	3.1	Insurance Planning – Types (Life, Health, General), Need & Suitability		CO 2
	3.2	<ul style="list-style-type: none"> <li>Retirement Planning – Pension Products and Retirement Goals</li> <li>Annuities – Types and Evaluation</li> </ul>		CO 2
	3.3	Role of NPS and PPF in Retirement Corpus Building		CO 2
Unit 4		<b>Tax and Estate Planning</b>	15	
	4.1	Basics of Income Tax and Capital Gains		CO 3
	4.2	Tax-saving Instruments under Section 80C and others		CO 3
	4.3	<ul style="list-style-type: none"> <li>Estate Planning – Wills, Trusts, and Power of Attorney</li> <li>Succession Planning and Wealth Transfer</li> </ul>		CO 4

## References

1. **Suresh Goel** – *Wealth Management*, PHI Learning
2. **Harold Evensky, Stephen M. Horan, and Thomas R. Robinson** – *The New Wealth Management: The Financial Advisor's Guide to Managing and Investing Client Assets*, Wiley
3. **Bodie, Kane, Marcus** – *Investments*, McGraw-Hill Education (relevant for investment planning topics)
4. **NISM (National Institute of Securities Markets)** – *Mutual Fund Distributors Certification Module* (ideal for Indian context)



**Guru Nanak Khalsa College of Arts, Science and Commerce (Autonomous)**  
**Department of Commerce**

**Semester V**  
**Logistics & Supply Chain Management**

**Course Objectives:**

Sr. No.	Course objectives
<b>The course aims at:</b>	
1	Introducing the fundamentals and importance of logistics in supply chain management
2	Explaining the functions and operations of logistics systems
3	Developing an understanding of transportation, warehousing, and inventory decisions
4	Equipping students with the ability to analyse logistics strategies and global logistics challenges

**Course Outcomes (COs):**

Sr. No.	On completing the course, the student will be able to:	POs addressed	PSOs addressed	Cognitive Levels addressed
CO1	Understand the concept, scope, and functions of logistics management	PO1, PO2	PSO1	Remembering, Understanding
CO2	Apply logistics principles in transportation, warehousing, and inventory control	PO3, PO4	PSO2	Applying
CO3	Analyse logistics operations and evaluate global logistics challenges	PO4, PO5, PO6	PSO3, PSO4	Analyzing, Evaluating, Creating



Unit		Title	No. of lectures	CO Mapping
Unit 1		<b>Introduction to Logistics Management</b>	<b>15</b>	
	1.1	Meaning, Nature, and Objectives of Logistics		CO1
	1.2	Scope and Functions of Logistics		CO1
	1.3	Role of Logistics in Supply Chain Management		CO1
	1.4	Modes of Transport and Selection Criteria		CO2
	1.5	Freight Costing, Pricing, and Documentation		CO2
Unit 2		<b>Logistics Operations and Global Trends</b>	<b>15</b>	
	2.1	Inventory Control Techniques (EOQ, ABC, etc.)		CO2
	2.2	Functions and Layout of Warehousing		CO2
	2.3	International and Reverse Logistics		CO3
	2.4	Green Logistics & Emerging Tech (IoT, AI, Blockchain)		CO3

## References

1. **D.K. Agarwal** – *Logistics and Supply Chain Management*, Macmillan India
2. **Krishna Kant** – *Logistics and Supply Chain Management*, Himalaya Publishing House
3. **S.K. Bhattacharyya** – *Logistics Management*, Pearson Education
4. **Sunil Chopra & Peter Meindl** – *Supply Chain Management: Strategy, Planning, and Operation*, Pearson



**Guru Nanak Khalsa College of Arts, Science and Commerce (Autonomous)**  
**Department of Commerce**

**Semester VI**  
**Entrepreneurship**

**Course Objectives:**

Sr. No.	Course objectives
<b>The course aims at:</b>	
<b>1</b>	Introducing students to the concept of entrepreneurship and its importance in the economy
<b>2</b>	Developing entrepreneurial thinking, creativity, and innovation among students
<b>3</b>	Providing insights into the process of setting up a new business or start-up
<b>4</b>	Familiarizing students with business planning, funding, and risk management strategies

**Course Outcomes (COs):**

Sr. No.	On completing the course, the student will be able to:	POs addressed	PSOs addressed	Cognitive Levels addressed
<b>CO 1</b>	Understand the fundamentals and importance of entrepreneurship	PO1, PO2	PSO1	Remembering, Understanding
<b>CO 2</b>	Identify and evaluate business opportunities and start-up ideas	PO3	PSO2	Applying, Analysing
<b>CO 3</b>	Develop and present a business plan effectively	PO4, PO5	PSO3	Applying, Creating
<b>CO 4</b>	Understand funding sources, risk factors, and growth strategies	PO6	PSO4	Evaluating, Analysing

Unit		Title	No. of lectures	CO Mapping
<b>Unit 1</b>			<b>15</b>	
	<b>1.1</b>	Concept, Nature, Characteristics of Entrepreneurship		<b>CO 1</b>
	<b>1.2</b>	Types of Entrepreneurs – Social, Intrapreneurs, Women		<b>CO 1</b>
	<b>1.3</b>	Role in Economic Development		<b>CO 1</b>
<b>Unit 2</b>			<b>15</b>	
	<b>2.1</b>	Idea Generation & Opportunity Identification		<b>CO 1</b>
	<b>2.2</b>	Market Research, Trend Analysis, Customer Validation		<b>CO 1</b>
	<b>2.3</b>	Feasibility Study – Technical, Financial, Legal		<b>CO 1</b>
<b>Unit 3</b>			<b>15</b>	
	<b>3.1</b>	Business Plan – Components and Preparation		<b>CO 2</b>
	<b>3.2</b>	Legal Forms: Sole Proprietor, LLP, Pvt. Ltd.		<b>CO 2</b>
	<b>3.3</b>	Launching the Venture – MVP, Go-to-Market Strategy		<b>CO 2</b>
<b>Unit 4</b>			<b>15</b>	
	<b>4.1</b>	Funding Sources: Angel, VC, Bank, Govt. Schemes		<b>CO 3</b>
	<b>4.2</b>	Growth Management – Scaling, Teams, Strategy		<b>CO 3</b>
	<b>4.3</b>	Entrepreneurial Challenges & Exit Options		<b>CO 4</b>

## References

1. “Entrepreneurship Development” by S.S. Khanka
2. “Entrepreneurship” by Rajeev Roy (Oxford University Press)
3. “Entrepreneurship Development” by Vasant Desai
4. “Dynamics of Entrepreneurial Development and Management” by Vasant Desai



## Guru Nanak Khalsa College of Arts, Science and Commerce (Autonomous)

### Department of Commerce

#### **Semester VI** **Operations Research**

##### **Course Objectives:**

Sr. No.	Course objectives
<b>The course aims at:</b>	
1	Introducing students to the fundamental concepts and techniques of operations research.
2	Developing the ability to formulate real-life problems into mathematical models.
3	Applying various optimization techniques such as linear programming, transportation, assignment, and queuing models.
4	Enhancing decision-making skills using simulation and network models.

##### **Course Outcomes (COs):**

Sr. No.	On completing the course, the student will be able to:	POs addressed	PSOs addressed	Cognitive Levels addressed
CO 1	Formulate linear programming problems and solve them using graphical and simplex methods.	PO1, PO2	PSO1	Apply, Analyse
CO 2	Solve transportation and assignment problems for optimal allocation of resources.	PO1, PO2	PSO1, PSO2	Apply, Analyse
CO 3	Analyse queuing and inventory models to improve efficiency and reduce costs.	PO1, PO4	PSO2	Analyse, Evaluate
CO 4	Develop and interpret simulation and network models to aid in complex decision-making.	PO1, PO3, PO5	PSO2	Apply, Create

Unit		Title	No. of lectures	CO Mapping
Unit 1		<b>Introduction to Operations Research</b>	15	
	1.1	Basics of Operations Research: Definition, Features, and Applications		CO1
	1.2	Types of OR Models: Linear, Non-linear, Integer Programming, Dynamic Programming		CO1
	1.3	Phases of OR Problem-Solving: Problem Definition, Model Construction, Solution, Validation		CO1
Unit 2		<b>Linear Programming Problem (LPP)</b>	15	
	2.1	Formulation of LPP Models		CO1
	2.2	Graphical Method, Simplex Method (Big-M Method, Two-phase Method)		CO2
	2.3	Special Cases: Degeneracy, Multiple Solutions, Unboundedness, Infeasibility		CO2
Unit 3		<b>Transportation, Assignment Problems and Game Theory</b>	15	
	3.1	3.1 Transportation Problem: Initial Solutions (NWCR, LCM, VAM), MODI Method		CO2
	3.2	3.2 Assignment Problem: Hungarian Method, Variations		CO3
	3.3	3.3 Introduction to Game Theory: Two-person Zero-sum Games, Dominance Method		CO3
Unit 4		<b>Queuing Theory, Inventory Models and Project Management</b>	15	
	4.1	4.1 Queuing Models: Characteristics, M/M/1 (Single Server Infinite Population Model)		CO3
	4.2	4.2 Inventory Models: Economic Order Quantity (EOQ), Shortages		CO4
	4.3	4.3 PERT and CPM: Critical Path, Float, Crashing Concepts		CO4

## References

1. H.A. Taha – *Operations Research: An Introduction* (Pearson Education).
2. P.K. Gupta and D.S. Hira – *Operations Research* (S. Chand and Company)
3. F.S. Hillier and G.J. Lieberman – *Introduction to Operations Research* (McGraw Hill Education)
4. S.D. Sharma – *Operations Research* (Kedarnath Ramnath Publishers)



**Guru Nanak Khalsa College of Arts, Science and Commerce (Autonomous)**  
**Department of Commerce**

**Semester VI**  
**Legal Aspects in Business**

**Course Objectives:**

Sr. No.	Course objectives
<b>The course aims at:</b>	
<b>1</b>	To provide students with basic knowledge and understanding of key business laws in India.
<b>2</b>	To develop an understanding of the legal framework governing contracts, companies, and partnerships.
<b>3</b>	To familiarize students with legal principles related to consumer protection, intellectual property, and e-commerce.
<b>4</b>	To enable students to apply legal reasoning to real-world business problems and decision-making.

**Course Outcomes (COs):**

Sr. No.	On completing the course, the student will be able to:	POs addressed	PSOs addressed	Cognitive Levels addressed
<b>CO 1</b>	Explain fundamental legal concepts related to contracts, companies, partnerships, and sales of goods.	PO1, PO6	PSO1	Understand
<b>CO 2</b>	Analyze legal problems in business contexts and interpret statutory provisions effectively.	PO1, PO2, PO6	PSO1	Analyse
<b>CO 3</b>	Apply legal knowledge to practical situations in consumer protection, intellectual property rights, and cyber laws.	PO1, PO5	PSO2	Apply
<b>CO 4</b>	Evaluate legal risks in business transactions and suggest appropriate legal remedies.	PO1, PO2, PO6	PSO2	Evaluate

Unit		Title	No. of lectures	CO Mapping
Unit 1		<b>Indian Contract Act, 1872</b>	15	
	1.1	Essential Elements of a Valid Contract		CO 1
	1.2	Offer, Acceptance, Consideration and Capacity to Contract		CO 1
	1.3	Breach of Contract and Remedies		CO 1
Unit 2		<b>Special Contracts and Sale of Goods Act, 1930</b>	15	
	2.1	Contract of Indemnity and Guarantee, Bailment and Pledge		CO 1
	2.2	Law of Agency		CO 1
	2.3	Sale of Goods Act: Formation of Contract of Sale, Conditions and Warranties, Rights of Buyer and Seller		CO 1
Unit 3		<b>Company Law and Partnership Law</b>	15	
	3.1	Companies Act, 2013 – Types of Companies, Incorporation, Memorandum and Articles of Association		CO 2
	3.2	Directors: Appointment, Powers, Duties and Liabilities		CO 2
	3.3	Partnership Act: Rights and Duties of Partners, Registration and Dissolution of Partnership		CO 2
Unit 4		<b>Consumer Protection Act, Intellectual Property Rights, and Cyber Laws</b>	15	
	4.1	Consumer Protection Act, 2019: Consumer Rights and Redressal Forums		CO 3
	4.2	Intellectual Property Rights (IPR): Patents, Trademarks, Copyrights and their Importance in Business		CO 3
	4.3	Introduction to Cyber Laws: Information Technology Act, 2000 and its Relevance to E-commerce		CO 4

## References

1. **N.D. Kapoor** – *Elements of Mercantile Law*  
(Sultan Chand & Sons)
2. **Avtar Singh** – *Business Law*  
(Eastern Book Company)
3. **S.S. Gulshan** – *Business Law*  
(Excel Books / New Age International)
4. **P.C. Tulsian & Bharat Tulsian** – *Business Law*  
(McGraw Hill Education)



**Guru Nanak Khalsa College of Arts, Science and Commerce (Autonomous)**  
**Department of Commerce**

**Semester VI**  
**Management Information System (Minor)**

**Course Objectives:**

Sr. No.	Course objectives
<b>The course aims at:</b>	
Sr. No.	Course Objectives
1	To introduce students to the fundamental concepts of Management Information Systems in a business environment.
2	To understand the role of MIS in decision-making and organizational efficiency.
3	To explore the applications of various types of information systems in functional business areas.
4	To equip students with knowledge about current trends such as ERP, CRM, e-commerce, and cloud computing.

**Course Outcomes (COs):**

Sr. No.	On completing the course, the student will be able to:	POs addressed	PSOs addressed	Cognitive Levels addressed
Sr. No.	On completing the course, the student will be able to:	POs addressed	PSOs addressed	Cognitive Levels addressed
CO 1	Explain the basic components and functions of Management Information Systems in organizations.	PO1, PO6	PSO1	Understand
CO 2	Analyse how MIS supports business operations and decision-making across various functions.	PO2, PO4	PSO1	Analyse
CO 3	Apply knowledge of MIS tools and technologies such as ERP, CRM, and SCM in business scenarios.	PO1, PO5	PSO2	Apply
CO 4	Evaluate the impact of emerging technologies like cloud computing, AI, and big data on business strategy.	PO3, PO6	PSO2	Evaluate



Unit		Title	No. of lectures	CO Mapping
Unit 1		Introduction to MIS	15	
	1.1	Overview and Evolution of MIS		CO 1
	1.2	Components of MIS: Hardware, Software, Data, Procedures, People		CO 1
	1.3	Role of MIS in Organizations and Decision Making		CO 1
	1.4	Transaction Processing Systems (TPS) and Management Information Systems		CO 2
	1.5	Decision Support Systems (DSS) and Executive Information Systems (EIS)		CO 2
	1.6	Functional Information Systems: Marketing, Finance, HR, Production		CO 2
Unit 2		MIS Applications in Business & Emerging Trends in MIS	15	
	2.1	Enterprise Resource Planning (ERP) Systems		CO 2
	2.2	Customer Relationship Management (CRM) and Supply Chain Management (SCM) Systems		CO 2
	2.3	E-Commerce and E-Governance Systems		CO 2
	2.4	Cloud Computing and Business Intelligence		CO 3
	2.5	Artificial Intelligence and Data Analytics in MIS		CO 3
	2.6	Ethical and Security Issues in MIS		CO 4

## References

1. **Kenneth C. Laudon & Jane P. Laudon** – *Management Information Systems: Managing the Digital Firm* (Pearson Education) organizations use information systems.
2. **James A. O'Brien & George M. Marakas** – *Management Information Systems* (McGraw-Hill Education)
3. **Davis, M. L. & Olson, M. H.** – *Management Information Systems: Conceptual Foundations, Structure, and Development* (McGraw-Hill Education) particularly for business professionals.
4. **Ralph M. Stair & George W. Reynolds** – *Principles of Information Systems*



**Guru Nanak Khalsa College of Arts, Science and Commerce (Autonomous)**  
**Department of Commerce**

**Semester VI**  
**Consumer Behaviour (Marketing Elective)**

**Course Objectives:**

Sr. No.	Course objectives
<b>The course aims at:</b>	
<b>1</b>	To understand the fundamental principles of consumer behaviour in a marketing context.
<b>2</b>	To analyse the factors influencing consumer decision-making and buying behaviour.
<b>3</b>	To explore the psychological, social, and cultural factors that affect consumer behaviour.
<b>4</b>	To develop strategies for marketing segmentation, targeting, and positioning based on consumer behaviour insights.

**Course Outcomes (COs):**

Sr. No.	On completing the course, the student will be able to:	POs addressed	PSOs addressed	Cognitive Levels addressed
<b>CO 1</b>	Explain the key concepts and models of consumer behaviour.	PO1, PO6	PSO1	Understand
<b>CO 2</b>	Analyse the impact of psychological and social factors on consumer purchasing decisions.	PO2, PO4	PSO1	Analyse
<b>CO 3</b>	Apply consumer behaviour theories to develop effective marketing strategies.	PO3, PO5	PSO2	Apply
<b>CO 4</b>	Evaluate consumer behaviour data and trends to make informed marketing decisions.	PO3, PO6	PSO2	Evaluate

Unit		Title	No. of lectures	CO Mapping
Unit 1		<b>Introduction to Consumer Behaviour</b>	15	
	1.1	Definition, Scope, and Importance of Consumer Behavior		CO 1
	1.2	Consumer Behavior Models		CO 1
	1.3	Consumer Decision-Making Process		CO 1
Unit 2		<b>Psychological and Social Influences on Consumer Behaviour</b>	15	
	2.1	Motivation and Perception in Consumer Behavior		CO 2
	2.2	Learning and Attitudes in Consumer Behavior		CO 2
	2.3	Personality, Self-Concept, and Consumer Behaviour		CO 2
Unit 3		<b>Cultural and Social Influences on Consumer Behaviour</b>	15	
	3.1	Role of Family, Reference Groups, and Social Class		CO 3
	3.2	Impact of Culture and Subculture on Consumer Behavior		CO 3
	3.3	Cross-Cultural Consumer Behaviour		CO 3
Unit 4		<b>Consumer Behaviour and Marketing Strategy</b>	15	
	4.1	Market Segmentation and Consumer Profiling		CO 4
	4.2	Positioning and Consumer Perception		CO 4
	4.3	Consumer Behaviour and its Impact on Marketing Decisions		CO 4

## References

1. Leon G. Schiffman & Joseph L. Kanuk – *Consumer Behavior* (Pearson Education)
2. Michael R. Solomon – *Consumer Behavior: Buying, Having, and Being* (Pearson Education)
3. David L. Mothersbaugh & Del I. Hawkins – *Consumer Behavior: Building Marketing Strategy* (McGraw-Hill Education)
4. Wayne D. Hoyer & Deborah J. MacInnis – *Consumer Behavior* (Cengage Learning)



**Guru Nanak Khalsa College of Arts, Science and Commerce (Autonomous)**  
**Department of Commerce**

**Semester VI**  
**Taxation (Finance Elective)**

**Course Objectives:**

Sr. No.	Course Objectives
<b>The course aims at:</b>	
<b>1</b>	To provide an understanding of the principles and concepts of taxation in business and individual contexts.
<b>2</b>	To explore various types of taxes, such as income tax, GST, and corporate tax.
<b>3</b>	To analyse the impact of taxation on business decisions and financial planning.
<b>4</b>	To equip students with the skills to prepare tax returns and understand tax regulations in practical scenarios.

**Course Outcomes (COs):**

Sr. No.	On completing the course, the student will be able to:	POs addressed	PSOs addressed	Cognitive Levels addressed
<b>CO 1</b>	Explain the basic concepts, principles, and types of taxes.	PO1, PO5	PSO1	Understand
<b>CO 2</b>	Apply the provisions of the Income Tax Act and GST in various scenarios.	PO2, PO4	PSO2	Apply
<b>CO 3</b>	Analyse the impact of taxation on business strategies and financial planning.	PO3, PO5	PSO2	Analyse
<b>CO 4</b>	Prepare tax returns for individuals and businesses, and understand tax planning strategies.	PO3, PO6	PSO3	Apply

Unit		Title	No. of lectures	CO Mapping
Unit 1		<b>Introduction to Taxation</b>	15	
	1.1	Basic Concepts: Income, Assessee, Previous Year, Assessment Year		CO 1
	1.2	Residential Status and Tax Incidence		CO 1
	1.3	Exempted Incomes		CO 1
Unit 2		<b>Income Tax: Heads of Income</b>	15	
	2.1	Income from Salaries and House Property		CO 1
	2.2	Profits and Gains from Business or Profession		CO 1
	2.3	Capital Gains and Income from Other Sources		CO 1
Unit 3		<b>Deductions, Computation, and Assessment</b>	15	
	3.1	Deductions under Chapter VI-A (Section 80C to 80U)		CO 2
	3.2	Computation of Total Income and Tax Liability		CO 2
	3.3	Filing of Returns and Assessment Procedure		CO 2
Unit 4		<b>Goods and Services Tax (GST) and Corporate Taxation</b>	15	
	4.1	Basics and Framework of GST		CO 3
	4.2	Corporate Tax Planning and Management		CO 3
	4.3	Recent Amendments and Practical Aspects of Tax Planning		CO 4

## References

1. Dr. Vinod K. Singhania & Dr. Monica Singhania  
*Students' Guide to Income Tax (including GST)* (Taxman Publications)
2. Mehrotra and Goyal  
*Income Tax Law and Practice* (Sahitya Bhawan Publications)
3. T.N. Manoharan  
*Direct Taxes - Law and Practice* (Snow White Publications)
4. Dr. H.C. Mehrotra  
*Indirect Taxes* (Sahitya Bhawan Publications)

