

HIMACHAL PRADESH UNIVERSITY

(NAAC Accredited 'A' Grade University)

Department of Commerce, Summerhill, Shimla-5

SYLLABUS

BACHELOR OF COMMERCE (B.COM.)

**UNDER APPRENTICESHIP EMBEDDED DEGREE
PROGRAMMES (AEDP)**

FROM THE SESSION 2026-27

***BANKING, FINANCIAL SERVICES AND INSURANCE (BFSI)**

**** RETAIL OPERATIONS**

***** E-COMMERCE**

Himachal Pradesh University

Draft Programme Structure

Bachelor of Commerce (B.Com) in Banking, Financial Services and Insurance (BFSI)

Under Apprenticeship-Based UG Degree Programme (AEDP)

(As per National Education Policy-2020)

(Three- and Four-Year Course)

Programme Objectives :

1. To integrate academic learning with structured apprenticeship in the banking and financial services sector, fostering experiential knowledge and workplace readiness.
2. To nurture confident, industry-ready graduates by building essential professional competencies in customer relationship management, financial operations, retail banking services, and effective communication.
3. To encourage holistic development through value-based education, sustainability awareness, and interdisciplinary learning relevant to financial services and inclusive banking.
4. To enable students to become lifelong learners, equipped to adapt, grow, and pursue higher studies or diverse career paths in banking, insurance, and financial services in a rapidly evolving economic environment.

Programme Outcomes:

By the end of the program, graduates will be able to:

1. Demonstrate foundational and specialized knowledge in banking operations, financial products, risk management, customer relationship practices, and insurance services.
2. Apply professional competencies in branch banking, customer onboarding, KYC compliance, digital banking platforms, and financial product handling through hands-on apprenticeship experience.
3. Integrate classroom concepts with live industry exposure, showing proficiency in banking technologies, service operations, regulatory frameworks, and client servicing within the BFSI ecosystem.
4. Exhibit clear and persuasive communication, leadership, and teamwork skills to collaborate effectively in cross-functional financial teams and client-facing roles.
5. Demonstrate ethical responsibility and an entrepreneurial mindset by incorporating financial inclusion, transparency, and innovation in banking and insurance ventures.
6. Utilize critical thinking, data analytics, and fintech tools to assess financial challenges, mitigate risks, and make informed, practical decisions in dynamic BFSI environments.

Program Structure

Scheme of Teaching & Evaluation for B. Com in Banking, Financial Services and Insurance

Semester I								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	B.C.R/E/B 101	Basics of Accounting	DSC- I	2+1+2	70	30	100	4
2	B.C.B.102	Business Statistics	DSC- II	3+0+2	70	30	100	4
3	B.C.B.103	Introduction to Banking and Finance	MC- I	4+0+0	70	30	100	4
4	B.C.B. MDC- I	To be chosen from the basket of subjects	MDC- I	3+0+0	50	25	75	3
5	B.C.B 104	Management Insights and Applications	SEC- I	3+0+0	50	25	75	3
6		To be chosen from the basket of languages	AEC - I	2+0+0	35	15	50	2
Sub-Total(A)					345	155	500	20

Semester II								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
7	B.C.R/E/B 105	Personality Development and Communication Skills	DSC- III	3+0+2	70	30	100	4
8	B.C.B 106	Essentials of Insurance	DSC- IV	4+0+0	70	30	100	4
9	B.C.B 107	Business Regulatory Framework	MC - II	4+0+0	70	30	100	4
10	B.C.B MDC-II	To be opted out of the basket of subjects	MDC-II	3+0+0	50	25	75	3
11	B.C.B 108	Computer Accounting Tally Prime	SEC-II	2+0+2	50	25	75	3
12		Environment-related Courses (As prepared by the Department of Env. Science)	VAC-I	2+0+0	35	15	50	2
13		As per the guidelines of the University *	I/A/P/C*	0+0+2*	-	50*	50*	2*
Sub-Total(B)					345	155*	500*	20*

EXIT OPTION WITH CERTIFICATION

***Credits may vary as per the directions of the University.**

Proposed

Semester III

Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
14	B.C.R/E/B 201	Customer Relationship Management	DSC- V	3+1+0	70	30	100	4
15	B.C.B 202	Indian Financial System	DSC- VI	4+0+0	70	30	100	4
16	B.C.B 203	Principles and Practices of Insurance	MC- III	4+0+0	70	30	100	4
17	B.C.B MDC-III	To be opted from the basket of subjects	MDC-III	3+0+0	50	25	75	3
18	B.C.B 204	Taxation- I	SEC-III	3+0+0	50	25	75	3
19		As per the Faculty of Commerce and Management	VAC-II	2+0+0	35	15	50	2
20		As per the guidelines of the University	AEC-II	2+0+0	35	15	50	2
Sub-Total(C)					380	170	550	22

Semester IV

Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
21	B.C.R/E/B 205	IT Skills in Business	DSC – VII	2+1+2	70	30	100	4
22	B.C.B 206	Financial Management Theory and Practice	DSC – VIII	4+0+0	70	30	100	4
23	B.C.B 207	Taxation – II	MC – IV	4+0+0	70	30	100	4
24	B.C.B 208	Any one of the following: a) Recent Trends in Insurance Sector b) Emerging Trends in Banking	DSE – I	4+0+0	70	30	100	4
25		As per the Faculty of Commerce and Management	VAC-III	2+0+0	35	15	50	2
26		As per the guidelines of the University	AEC-III	2+0+0	35	15	50	2
Sub-Total(D)					350	150	500	20

EXIT OPTION WITH DIPLOMA

Semester V								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
27	B.C.B 301	Allied course – MOOC	DSC-IX	-	-	-	100	2
28	B.C.B 302	Apprenticeship in Industry	DSC-X	-	-	-	100	20
Sub–Total (E)							200	22

Semester VI								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
29	B.C.B303	Allied course – MOOC	DSC-XI	-	-	-	100	2
30	B.C.B 304	Apprenticeship in Industry	DSC-XII	-	-	-	100	20
Sub–Total(F)							200	22
Grand Total					1420		2450*	126*

EXIT OPTION WITH BACHELOR'S DEGREE

*credits may vary due to change in Semester II –I/A/P/C ,As per the guidelines of the University.

AcronymsExpanded

AEC:	Ability Enhancement Course
DSC:	Discipline-Specific Core (Course)
SEC-SB/VB:	Skill Enhancement Course-Skill Based/ Value-Based
MC:	Minor Course
MDC:	Multi-Disciplinary Course
VAC:	Value addition Course
DSE:	Discipline Specific Elective
SEE:	Semester End Examination
CIE:	Continuous Internal Evaluation
L+T+P:	Lecture + Tutorial + Practical(s)
I/A/P/C:	Internship/Apprenticeship/Project/Community Outreach

B. COM IN BANKING, FINANCIAL SERVICES AND INSURANCE

1st Semester

Course Contents

B.C.R/E/B101 Basics ofAccounting – (DSC- I)
B.C.B 102 Business Statistics – (DSC- II)
B.C.B 103 Introduction to Business and Finance – (MC-I)
Course Code – B.C.B (MDC – I)
B.C.B 104 Management Insights and Applications – (SEC-I)
Course Code – AEC – I: To be chosen from the basket of languages

B.COM IN BANKING, FINANCIAL SERVICES AND INSURANCE 1st SEMESTER Basics of Accounting– DSC – I Course Code: B.C.R/E/B101		
Exam Duration: 3 hrs	Marks: 70	Lectures: 60

Course Objectives:

This course aims to provide foundational knowledge of accounting principles, processes, and practices used in recording and reporting business transactions. It familiarizes students with the double-entry system, journal and ledger preparation, trial balance, and the preparation of final accounts with basic adjustments. The course emphasizes accuracy, clarity, and compliance with standard accounting conventions, enabling learners to understand and apply accounting principles in day-to-day business operations.

Course Outcomes: After successful completion of this course, learners will be able to

- Understand the basic concepts and objectives of accounting and distinguish between bookkeeping and accounting practices.
- Apply the double-entry system to record business transactions in journals, subsidiary books, and ledgers.
- Prepare trial balances using appropriate methods and identify types of accounting errors.
- Prepare final accounts of non-corporate business entities, including necessary adjustments for accurate financial reporting.

Units	Contents	Hrs
Unit – I Accounting Concept	Meaning of bookkeeping and accounting, difference between bookkeeping and accounting, objectives, advantages and limitations of accounting cycle, Basis of Accounting, GAPPs–Concepts and Conventions of accounting, Branches of accounting, basic terms – Capital, Income, Expenditure, Expenses, Assets, Liabilities.	10
Unit – II Journal, Ledger, and Subsidiaries book	Double Entry System- meaning, advantages and disadvantages; Types of accounts; Journal and rules of journalizing; accounting equation; subsidiary books; Petty cash book; Cash book- single, double, and triple column; ledger accounts and	10
Unit – III Trial Balance	Trial balance- methods of preparation of trial balance; Errors and their types.	10

Unit – IV Final Account with adjustments	Capital and Revenue Expenditures and Receipts: General Introduction Only. Preparation of financial statements of non-corporate business entities	10
Practical	Computerised Accounts by using any accounting software, Creating Accounting Ledgers and groups, VouchersEntry, Generating Reports, Backup and restore data.	20
Tutorial		10

References

- Grewal, T. S. Introduction to accounting. Sultan Chand & Sons.
- Gupta, R. L. Book keeping and accounting. Sultan Chand & Sons.
- Maheshwari, S. N., & Maheshwari, S. K. (2018). An introduction to accountancy (11th ed.). Vikas Publishing House.
- Jain, S. P., & Narang, K. L. (2017). Principles of accounting (Latest ed.). Kalyani Publishers.
- Tulsian, P. C. (2016). Financial accounting (2nd ed.). Pearson Education India.

<p align="center">B.COM IN BANKING, FINANCIAL SERVICES AND INSURANCE 1st SEMESTER Business Statistics– DSC – II Course Code: B.C.B. 102</p>		
Exam Duration: 3 hrs	Marks: 70	Lectures: 60

Course Objectives:

This course is designed to introduce students to the fundamental concepts and applications of statistics. It aims to develop an understanding of various types of data, their classification, and the methods for effective collection and presentation. Emphasis is placed on equipping learners with practical knowledge of statistical tools such as measures of central tendency and dispersion, which are essential for summarizing and interpreting business data. The course also focuses on time series analysis and forecasting techniques, enabling students to identify trends and seasonal patterns for informed decision-making.

Course Outcomes: After successful completion of this course, learners will be able to

1. Define key concepts of statistics, distinguish types of data, and explain their applications in business and retail environments.
2. Collect, classify, and present business data using frequency distributions, diagrams, and graphs.
3. Calculate and interpret statistical averages to derive business insights from retail datasets.
4. Measure and compare data variability to evaluate business risk and performance.
5. Analyze time series data to identify trends and seasonal patterns, and apply forecasting techniques for business decision-making.
6. Collaborate effectively to solve statistical problems, interpret business data, and communicate insights using appropriate statistical terminology.

Units	Contents	Hrs
Unit – I Descriptive Statistics	Meaning and scope of Statistics, concepts of a statistical population and sample from a population, qualitative and quantitative data, discrete and continuous data, Measurement scales – nominal, ordinal, ratio and interval scales. Collection and Presentation of Data: Primary and Secondary data, Methods of collection for primary data, sources of secondary data. Classification of Individual data: ungrouped and grouped frequency distribution. Method of classification: inclusive and exclusive, open-end classes, cumulative frequency distribution and relative frequency distribution. Diagrammatic and graphical representation of data: Pie diagram, line diagram.	15
Unit – II	Types of Averages, Mean, Median (Excluding missing	10

Measures of Central Tendency	frequency), Mode (including grouping table method, empirical relationship method)	
Unit – III Measures of Dispersion	Meaning and Objectives of measures of dispersion – Absolute and Relative measures, Range, Quartile deviation and its coefficient, Standard deviation and coefficient of Variations, Problems on Direct method.	10
Unit – IV Time Series Analysis	Trend Analysis: Moving averages and trend lines, Seasonal variations and seasonal decomposition Forecasting Techniques: Exponential smoothing methods, Time series models (ARIMA)	15
Practical	Practical uses of Statistics in field of Banking, Insurance, Education and Finance etc.	20

Skill Development Activities

- Data analysis using various averages
- Problem-solving exercises and assignments on statistical concepts

Reference Books:

- Sancheti, D. C., & Kapoor, V. K. *Business mathematics and statistics*. Sultan Chand & Sons.
- Gupta, S. P., & Agarwal, A. *Business statistics*. Sultan Chand & Sons.
- Vohra, N. D. *Business statistics*. McGraw Hill Education.

<p align="center">B.COM IN BANKING, FINANCIAL SERVICES AND INSURANCE 1st SEMESTER Introduction to Banking and Finance- MC – I Course Code: B.C.B. 103</p>		
Exam Duration: 3 hrs	Marks: 70	Lectures: 60

Course Objectives:

This course aims to provide students with a comprehensive understanding of the structure and functioning of the Indian banking and financial system. It introduces the concept, types, and evolution of various banking systems such as unit banking, branch banking, and investment banking. The course explores the role and functions of the Reserve Bank of India (RBI), with special emphasis on its credit control measures and contribution to economic development. Students will gain insight into the functions of commercial banks, cooperative banks, and regional rural banks (RRBs), as well as key banking services like retail banking, ATMs, credit/debit cards, and internet banking. Additionally, the course covers the structure and operations of financial markets, including the money market, capital market, and stock exchanges, and introduces the regulatory role of SEBI. It also delves into various financial services, equipping students with knowledge essential for careers in banking and finance.

Course Outcomes: After successful completion of this course, learners will be able to

1. Explain the structure of the Indian financial system and various types of banking systems, including their features and significance.
2. Describe the role, functions, and credit control mechanisms of the Reserve Bank of India and its contribution to economic development.
3. Identify different types of banks, including commercial, cooperative, and regional rural banks, and understand modern banking services and technology.
4. Analyze the components and functioning of financial markets and financial services in India, including the role of SEBI and stock exchanges.

Units	Contents	Hrs
Unit – I Banking System	Structure of Indian Financial System; Definition & Meaning of Bank; Types of Banking Systems; Unit Banking System, Branch Banking System, Group Banking System, Correspondent Banking System, Chain Banking System, Deposit Banking System, Investment Banking System.	15
Unit - II Central Bank	Introduction to Central Bank; Functions, Credit Control of RBI (Qualitative & Quantitative Measures), Role of RBI in Economic Development.	15
Unit – III Types of Banks and their	Definition of Commercial Banks; Functions of Commercial Banks; Cooperative Banks; Meaning & Structure of RRBs; Multi Agency Approach; Priority Sector Lending; Meaning and Features of Retail Banking; Modern Banking Facilities, ATM,	15

functions	Credit Card, Debit Card, Tele Banking, Net Banking, Payment Banking.	
Unit – IV Financial Markets and Financial Services	Introduction to Financial Markets; Money Market :Meaning; Functions; Defects of Indian Money Markets; Components of Money Market; Capital Market: Meaning; Functions; Primary Market: Meaning; Role of New Issue Market; Secondary Markets: Meaning; Stock Exchange: Functions, Listing of Securities; Trading Procedure; SEBI; Role of SEBI; Functions of SEBI; Concepts of NSE, BSE, NIFTY, SENSEX, TCEI, NSDL; Financial Services: Definition and Scope; Types of Financial Services.	15

Suggested Readings:

- Chary, A. V. R., Saibaba, R., & Anjaneyulu, K. *Financial services, banking & insurance*. Kalyani Publishers.
- Hargreaves, G. *Introduction to banking and finance* (ACE-102).
- Bhattacharya, K., & Aggarwal, O. P. *Basics of banking and finance*. Himalaya Publishing House Pvt. Ltd.
- Arora, A., & Rana, S. R. *Banking and finance*. McGraw Hill.
- Kurtkoti, M. S., Ushir, D. G., Pagar, S. R., & Tile, S. V. *Banking and finance*. Nirali Prakashan.

B.COM IN BANKING, FINANCIAL SERVICES AND INSURANCE 1st SEMESTER Management Insights and Applications- SEC – I Course Code: B.C.B. 104		
Exam Duration: 3 hrs	Marks: 50	Lectures: 45

Course Objectives:

This course is designed to provide students with a foundational understanding of management principles and their practical applications in organizational settings. It introduces the evolution, nature, scope, and significance of management as both a science and an art. The course aims to equip learners with insights into core managerial functions. Through the study of key thinkers like F.W. Taylor and Henry Fayol, students gain a conceptual framework of classical and modern management principles. The course also emphasizes effective decision-making, motivation, leadership, and coordination techniques essential for ensuring organizational efficiency. Ultimately, it aims to develop analytical and leadership skills necessary for managing people and processes in dynamic business environments.

Course Outcomes: After successful completion of this course, learners will be able to

1. Describe the evolution, principles, and nature of management, and distinguish management as a science, art, and profession.
2. Explain the processes and importance of planning, organizing, and staffing, and differentiate between various organizational structures.
3. Analyze the significance of direction, motivation, and leadership, and apply relevant theories and techniques to practical situations.
4. Evaluate coordination and control mechanisms within organizations, and understand how to ensure effective implementation of control systems.

Units	Contents	Hrs
Unit-I Introduction to Management	Introduction, Meaning and Definition of Management, Evolution of Management Concept, Nature, Characteristics, Scope and Function of Management, Management as a Science, Art and Profession, Management Principles: FW Taylor and Henry Fayol.	10
Unit-II Planning, Organisation and Staffing	Meaning, Definition, Features and Importance of Planning, Planning Process, Types of Plans, Decision Making Process and Types of Decisions, Nature Need and Importance of Organisation, Types of organisation Structure: Formal and Informal, Meaning, Definition and function, Staffing Process, Functions of Staffing.	15
Unit – III	Meaning, nature, principles, and importance of effective direction; motivational theories and techniques; meaning,	

Directing, Coordinating and Controlling	characteristics, and nature of leadership; leadership styles and theories. Meaning, definition, need, and importance of coordination; types and techniques; principles and steps. Importance, process, and limitations of controlling; principles and essentials of an effective control system.	20
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Text Books:

- Pany, T. K. *Management principles and application*. Kalyani Publishers.
- Prasad, L. M. *Principles and practice of management*. Sultan Chand.

Reference Books:

- Gupta, R. S., Sharma, B. D., & Bhalla, N. S. (2011). *Principles & practices of management* (11th ed.). Kalyani Publishers.
- Prasad, L. M. (2007). *Principles and practices of management*. Himalaya Publishing House.
- Singhal, R. K. *Management principle and application*. V. K. Global Publications Pvt. Ltd.
- Jhunjhunwala, J., & Mohanty, M. *Management principles and applications*. Himalaya Publishing House.

B. COMINBANKING, FINANCIAL SERVICES AND INSURANCE

2nd Semester

Course Contents

B.C.R/E/B105 Personality Development and Communication Skills – (DSC-III)
B.C.B 106 Essentials of Insurance – (DSC-IV)
B.C.B 107 Business Regulatory Framework –(MC-II)
Course Code - B.C.B (MDC – II)
B.C.B 108 Computer Accounting Tally Prime - (SEC-II)
Course Code - VAC – I: Environment-related course (As prepared by the Department of Env. Science)
Course Code - I/A/P/C* As per the guidelines of the University

B.COM IN BANKING, FINANCIAL SERVICES AND INSURANCE 2nd SEMESTER PERSONALITY DEVELOPMENT AND COMMUNICATION SKILLS - DSC – III Course Code: B.C.R/E/B105		
Exam Duration: 3 hrs	Marks: 70	Lectures: 60

Course Objectives:

This course aims to enhance students' self-awareness and confidence through personality development, equipping them with essential communication and soft skills for personal and professional success. It focuses on improving verbal and non-verbal communication, workplace etiquette, emotional intelligence, and interpersonal effectiveness to meet the demands of the modern retail and corporate environment.

Course Outcomes: After successful completion of this course, learners will be able to

- Describe the key elements, determinants, and types of personality, and assess personal strengths and weaknesses using self-assessment tools like SWOT analysis.
- Demonstrate foundational communication skills, including verbal, non-verbal, written, and listening, and apply techniques to overcome communication barriers.
- Develop professional communication competencies such as public speaking, resume writing, group discussion, and business etiquette for workplace readiness.
- Apply soft skills such as time management, positive attitude, emotional intelligence, and conflict resolution through experiential learning activities like role plays and mock interviews.

Units	Contents	Hrs
Unit – I Introduction to Personality Development	Concept and Meaning of Personality, Determinants of Personality: Heredity and Environment, Types of Personality (Introvert, Extrovert, Ambivert), Stages and Process of Personality Development, SWOT Analysis – Self-assessment Techniques, Importance of Grooming, Etiquette, and Body Language	12
Unit – II Communication Skills – Foundations	Meaning and Elements of Communication, Types: Verbal, Non-verbal, Written, and Visual, Communication Cycle and Process, Barriers to Communication and Overcoming Them, Listening Skills and Importance of Feedback, Essentials of Effective Communication	10
Unit - III Professional Communication Skills	Business and Workplace Communication, Public Speaking and Presentation Skills, Interview Skills and Resume Writing, Group Discussion Techniques, Email Writing and Telephone Etiquette, Cross-cultural and Gender-sensitive Communication	12

Unit – IV Personality in Action and Soft Skills	Time Management and Goal Setting, Positive Attitude and Self-motivation, Stress Management and Emotional Intelligence, Conflict Management and Interpersonal Relations, Mock Interviews, Role Plays, and Group Activities	11
Practical	Mock Interviews, Project Files and Group Discussions	30

References:

- Mitra, B. K. (2024). *Personality development and soft skills* (3rd ed.). Oxford University Press.
- Mishra, R. K. *Personality development*. Rupa Publications.

<p align="center">B.COM IN BANKING, FINANCIAL SERVICES AND INSURANCE 2nd SEMESTER Essentials of Insurance - DSC – IV Course Code: B.C.B. 106</p>		
Exam Duration: 3 hrs	Marks: 70	Lectures: 60

Course Objectives:

This course aims to provide students with a comprehensive understanding of the fundamental concepts, principles, and practices in the field of insurance. It introduces the role of insurance in managing personal and business risks, explains key insurance terminology, and explores the importance of insurance in promoting economic development and social security. The course delves into the essential principles that govern insurance contracts and their legal implications. Learners will also gain insights into various types of insurance products, including life, fire, marine, health, liability, and social insurance, as well as the operational aspects such as underwriting, policy servicing, and claims management. Furthermore, the course addresses the regulatory framework governing insurance in India, with attention to contemporary practices like bancassurance, reinsurance, and agricultural insurance.

Course Outcomes: After successful completion of the course, learners will be able to

1. Explain the concept of risk and its management through different classes of insurance, and discuss the economic and social importance of insurance.
2. Understand the legal foundations and key principles of insurance contracts, including insurable interest, indemnity, subrogation, contribution, utmost good faith, and proximate cause.
3. Describe the structure and operations of the insurance business, including types of insurance, the policy lifecycle, underwriting, claims handling, and the role of insurance for different segments of society.
4. Analyze the regulatory and operational framework for insurance, including coordination issues, vendor-managed inventories, collaborative planning, and the implications of modern practices like bancassurance.

Units	Contents	Hrs
Unit – I Introduction to Insurance	Management of Risk by Individuals and Insurers Different Classes of Insurance; Importance of Insurance; Insurance terminology-Fixing of Premiums— Rider Premiums, Surrender value, Paid up value; Reinsurance. Role of Insurance in Economic Development and Social Security	15
Unit – II Principles of Insurance	Insurance Contract Terms; History of insurance Principles of Insurance: Principle of Insurable Interest, Principle of Indemnity, Principle of Subrogation, Principle of Contribution, Relevant Information Disclosure, Principle of utmost Good Faith, Relevance of Proximate cause.	15

Unit – III The Business of Insurance	Types of insurance Personal, Commercial, Health Life; Types of Insurance companies-Insurance Life Cycle - Underwriting, Policy Servicing, Claims. Life Insurance - Meaning and Features of Life Insurance Contract – Classification of policies – Annuities – Selection of risk – Measurement of risk – Calculation of premium – Investment of funds – Surrender Value – Policy conditions –Life Insurance for the Under Privileged. Fire Insurance – Meaning, Nature and Use of Fire Insurance- Fire Insurance Contract- Kinds of policies – Policy conditions – Payment of claim – Reinsurance – Double insurance- Marine Insurance - Meaning and Nature of Marine Insurance – Classification of policies – Policy conditions – Premium calculation – Marine Losses – Payment of Claims- Personal Accident Insurance – Motor Insurance – Burglary Insurance – Miscellaneous Forms of Insurance including Social Insurance – Rural Insurance and Prospects of Agriculture Insurance in India – Health Insurance – Liability Insurance - Bancassurance.	15
Unit - IV Regulatory Framework for Insurance	Lack of supply chain coordination and the Bullwhip effect, an obstacle to coordination, managerial levels, building partnerships and trust, continuous replenishment and vendor-managed inventories, collaborative planning, forecasting, and replenishment	15

References:

- Mishra, M. N., & Mishra, S. B. *Insurance principles & practice*. Sultan Chand Publications.
- Chaudhary, R. N. *General principles of law of insurance*. Central Law Publications.
- Dayal, H. *The fundamentals of law of insurance: Theories, principles & practices*. Notion Press Incorporation.
- Rastogi, S. *Principles of insurance law*. Lexis Nexis Publications.
- Myneni, S. R. *Law of insurance*. Asia Law House.

<p align="center">B.COM INBANKING, FINANCIAL SERVICESAND INSURANCE 2ndSEMESTER Business Regulatory Framework- MC – II Course Code: B.C.B. 107</p>		
Exam Duration: 3 hrs	Marks: 70	Lectures: 60

Course Objectives:

This course is designed to provide students with a sound understanding of the legal framework governing business transactions in India. It aims to equip learners with the essential principles of the Indian Contract Act, including the formation, execution, and discharge of contracts, along with the remedies available in case of breach. The course introduces students to the fundamental legal concepts related to contracts, capacity to contract, consent, consideration, and performance. Furthermore, it covers special legislations such as the Sale of Goods Act, providing insights into conditions, warranties, and the rights of an unpaid seller. The course also introduces the Consumer Protection Act, highlighting consumer rights, dispute resolution mechanisms, and the functioning of consumer redressal agencies.

.Course Outcomes: After successful completion of the course, learners will be able to

1. Understand the essential elements of a valid contract, including offer, acceptance, consideration, and capacity to contract under the Indian Contract Act, 1872.
2. Analyze the concepts of free consent, discharge of contracts, quasi-contracts, and remedies for breach of contract.
3. Explain the provisions of the Sale of Goods Act related to the contract of sale, performance, conditions and warranties, and the rights of an unpaid seller.
4. Interpret the key definitions, rights of consumers, and functions of redressal forums under the Consumer Protection Act.

Units	Contents	Hrs
<p align="center">Unit - I</p> <p align="center">Law of Contracts-1</p>	<p>Introduction – Definition of Contract, Essentials of Valid Contract; Offer and acceptance- Offer and Acceptance and their various types, Intention to create legal relationship, Communication of Offer and Acceptance, Revocation and mode of revocation of offer and acceptance Consideration.</p> <p>Meaning and nature of Consideration, Exceptions to the rule- No Consideration- No Contract. Adequacy of consideration, Present and past consideration, Unlawful consideration and its effects.</p> <p>Contractual capacity-Meaning of Capacity to Contract, Incapacity to contract- Minors, Persons of Unsound Mind, Disqualified</p>	18

	agreements, Effects of Minors Agreement.	
Unit -II Law of Contracts-2	<p>Consent- Meaning of Consent and Free Consent; Meaning and Effects of Coercion, Undue Influence, Fraud, Misrepresentation, Mistake in an agreement. Performance of Contract- Rules regarding Performance of Contracts, Joint Promisors, Impossibility of Performance, Quasi contracts</p> <p>& its performance Discharge of a Contract- Meaning of Discharge and modes of Discharging Contract.</p> <p>Novation, Remission, Accord, Satisfaction and Breach- Anticipatory Breach and Actual breach Remedies for Breach of Contract- Remedies under Indian Contract Act 1872-Damages, Types of Damages.</p>	17
Unit - III Sale of Goods Act	Concept of Goods, Sale of Goods v. Agreement to Sell , Contract of Sale of Goods, Performance of a Contract of Sale of Goods. Meaning and Types of Conditions and Warranties, Meaning and Rights of an Unpaid Seller.	15
Unit -IV Law of Consumer Protection	Definitions of the terms – Consumer, Consumer Protection, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, Rights of Consumer under the Act, Consumer Redressal. Meaning and Agencies – District Forum, State Commission and National Commission.	10

Skill Development Activities:

1. Discuss the contents of the case of “Carlill vs Carbolic Smoke Ball Company” case
2. Discuss the contents of the case of “Mohori Bibee v/s Dharmodas Ghose”.
3. List out any five rights of a consumer.

Books for References:

- Kuchhal, M. C., & Kuchhal, V. *Business law*. Vikas Publishing House.
- Kapoor, N. D. *Business laws*. Sultan Chand Publications.
- Singh, A. *Business law*. Eastern Book Company.
- Maheshwari, S. N., & Maheshwari, S. K. *Business law*. National Publishing House.
- Aggarwal, S. K. *Business law*. Galgotia Publishers Company.
- Goyal, B. K., & Jain, K. *Business laws*. International Book House.
- Tulsian, P. C., & Tulsian, B. *Business law*. McGraw Hill Education.
- Sharma, J. P., & Kanojia, S. *Business laws*. Ane Books Pvt. Ltd.
- Chanda, P. R. *Business laws*. Galgotia Publishing Company

B.COM IN BANKING, FINANCIAL SERVICES AND INSURANCE 2nd SEMESTER Computer Accounting Tally Prime- SEC – II Course Code: B.C.B. 108		
Exam Duration: 3 hrs	Marks: 50	Lectures: 45

Course Objectives:

This course is designed to equip students with practical and foundational knowledge of Tally Prime, a widely used accounting software in businesses and enterprises. It introduces learners to the fundamentals of setting up companies in Tally, configuring basic settings, and understanding its user interface. The course develops proficiency in creating ledgers, stock items, inventory management, and recording transactions using different types of accounting and inventory vouchers. Additionally, practical exposure through live or simulated projects allows learners to apply their knowledge by creating companies, generating vouchers, handling tax entries, and preparing reports. The objective is to produce skilled individuals who are industry-ready and capable of handling computerized accounting tasks independently.

COURSE OUTCOMES:

1. Set up and manage company data in Tally Prime, including configuration of features, and alteration of company details.
2. Create and manage accounting and inventory masters, and accurately record various business transactions using appropriate vouchers in Tally Prime.
3. Apply statutory features of Tally Prime to record and manage TDS and GST transactions, generate invoices, returns, and e-way bills.
4. Demonstrate the ability to perform end-to-end accounting tasks through hands-on practice or live projects using Tally Prime.

Units	Contents	Hrs
	Introduction to Tally Prime - Downloading & Installation of Tally Prime - Company Creation - Getting Started with Tally	

Unit - I Fundamentals of Tally Prime	Prime; Shut a Company - Select a Company; Alter Company Details - Company Features and Configurations.	10
Unit - II Masters and Transactions in Tally Prime	Chart of Accounts -Ledger Creation -Group Creation - Deletion of Ledgers and Group -Creating Inventory Masters- Creation of Stock Group -Creation of Units of Measure Creation of Stock Item - Creation of Godown -Stock Category- Introduction to Vouchers in Tally Prime - Components of Voucher Entry Screen - Accounting Voucher - Basic Vouchers: Receipt, Payment, Contra, Sales, Purchase, Journal, - Credit Note, & Debit Note - Voucher Alteration & Deletion - Non-Accounting Vouchers - Voucher Type - Double & Single Mode Voucher Entry Inventory Vouchers - Basic Voucher: Stock Transfer, Manufacturing, Physical Stock Voucher - Accounts Voucher with Inventory Transactions -Invoice & Voucher Entry Mode - Inventory Linked Accounts Ledger.	10
Unit – III TDS and GST in Tally Prime	TDS – Enable TDS in Tally Prime – Recording TDS Transactions in Tally Prime, Accounting for Expenses and deducting – Reversal of with TDS in Tally Prime – TDS at Lower Rate and Zero Rate in Tally Prime – TDS Deduction for Interest Payable – TDS on Advance Payment in Tally Prime. Goods and Services Tax (GST) - Introduction to GST& its Terminology - Tax Rate Structure & Setup in Tally Prime - Invoicing in GST (Goods & Services) - Input Credit Mechanism, GST Adjustment -Return Filing using Tally Prime - E-Way Bill in GST	10
SKILL DEVELOPMENT- Practical or live projects	Computerized Accounts by using any popular accounting software: Create a company with imaginary figures; Create ledgers under Capital/assets/liability/income and expenses/ Bank; Generate different types of vouchers; Record TDS Transaction; Generate E-Way Bill.Any other activities, which are relevant to the course.	30

*** Live Project refers to carry out the course related ongoing activities that will provide an exposure to the current business practices.**

Suggested Readings:

- Agrawal, G. *Learn Tally Prime with GST*.
- Kaur, A. *Tally Prime (Including GST) Course*.
- Chheda, R. *Learn Tally Prime with all new features* (4th ed.).
- Nadhani, A. K. *Mastering Tally PRIME: Training, certification & job*.
- Tally Solutions. *Tally essentials*.

B. COMINBANKING, FINANCIAL SERVICESAND INSURANCE

3rd Semester

Course Contents

B.C.R/E/B201 Customer Relationship Management
B.C.B 202 Indian Financial System
B.C.B 203 Principles and Practices of Insurance
Course Code - B.C.B MDC – III
B.C.B 204 Taxation - I
Course Code - VAC–II: As per the faculty of commerce and management
Course Code – AEC–II: As per the guidelines of the University

B. COMINBANKING, FINANCIAL SERVICESAND INSURANCE

4th Semester

Course Contents

B.C.R/E/B205 IT Skills in Business
B.C.B 206 Financial Management Theory and Practice
B.C.B 207 Taxation - II
B.C.B 208(a)Recent Trends in Insurance Sector, (b) Emerging Trends in Banking
Course Code - VAC–III: As per the faculty of commerce and management
Course Code – AEC–III: As per the guidelines of the University

B. COMINBANKING, FINANCIAL SERVICESAND INSURANCE

5th Semester

Course Contents

B.C.B 301 Allied Course: MOOC
B.C.B 302 Apprenticeship in Industry

B. COMINBANKING, FINANCIAL SERVICESAND INSURANCE

6th Semester

Course Contents

B.C.B 303 Allied Course: MOOC
B.C.B 304 Apprenticeship in Industry

Recommendations:

1. The course is aligned with NEP, 2020, so it should be introduced with the adoption and implementation of NEP, 2020 only.
2. Comprehensive infrastructure having E-Classrooms and specialised exclusive faculty for teaching and mentoring this programme, like Professor of Practice and Industry Experts required in respective HEI.
3. The course is suitable for the self-financing mode.
4. Clear and well-defined role, responsibility, and accountability of CRISP/Mediating Apprentice Training Agency, regarding industry apprenticeship to ensure the mental, financial, and physical health of students through a proper contract between CRISP/Mediating Apprentice Training Agency and the Department of Education/GoHP.
5. UGC/Competent Body of Governing Higher Education of Universities in India's guidelines on the AEDP programme will be final and followed in spirit while dealing with any matter or dispute in this programme.
6. Tripartite Agreements mentioned in the AEDP programme should be signed at the University/Department of Education Level on behalf of all HEIs running this UG Programme to create a comprehensive umbrella of industries providing apprenticeship.

Himachal Pradesh University
Draft Programme Structure
Bachelor of Commerce (B.Com) in Retail Operations
Under Apprenticeship-Based UG Degree Programme (AEDP)
(As per National Education Policy-2020)
(Three- and Four-Year Course)

Programme Objectives:

1. To integrate academic learning with industry-based experiential training through structured apprenticeships in the retail sector.
2. To promote self-assured, employable graduates by fostering dynamic business skills in customer relations, retail operations, merchandising, and effective communication.
3. To promote holistic development by embedding value education, sustainability practices, and multidisciplinary knowledge.
4. To support and align students' capabilities in becoming lifelong learners, enabling them to adapt, grow, and pursue higher education or diverse career paths in a rapidly changing world.

Programme Outcomes:

By the end of the program, graduates will be able to:

1. PO1 –Domain Knowledge: Demonstrate foundational and specialized knowledge in retail operations, inventory, merchandising, logistics, and customer relationship management.
2. PO2 – Employability Skills: Apply professional skills in a retail operation, including store handling, POS management, Product display, and supply chain management through an extended apprenticeship.
3. PO3 – Industry Readiness: Integrate theoretical concepts with real-time industry practices, demonstrating proficiency in retail technologies, customer handling, and performance tracking.
4. PO4 – Communication & Teamwork: Exhibit effective communication, leadership, and interpersonal skills, enabling collaboration in diverse teams and customer-related roles.
5. PO5 –Ethical and Entrepreneurial Outlook: Demonstrate a sense of ethical responsibility and sustainability while applying innovative thinking and business acumen to manage or initiate retail ventures with integrity and purpose.
6. PO6 - Analytical and Informed Decision Making: Apply critical thinking, data analysis, and digital tools to understand real-world retail challenges and make well-informed, practical business decisions.

Program Structure

Scheme of Teaching & Evaluation for B.Com in Retail Operations

Semester I								
Sr. No.	Course Code	Title of the Course	Category of courses	Teaching Hours Per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	B.C.R/E/B 101	Basics of Accounting	DSC – I	2+1+2	70	30	100	4
2	B.C.R 102	Introduction to Retail Operations	DSC – II	3+1+0	70	30	100	4
3	B.C.R 103	Inventory Management	MC – I	3+0+2	70	30	100	4
4	B.C.R MDC - I		MDC – I	3+0+0	50	25	75	3
5	B.C.R 104	Principles of Marketing	SEC – I	2+1+0	50	25	75	3
6		To be chosen from the basket of languages	AEC - I	2+0+0	35	15	50	2
Sub-Total (A)					345	155	500	20

Semester II								
Sr. No.	Course Code	Title of the Course	Category of courses	Teaching Hours Per Week (L+T+P)	SEE	CIE	Total Marks	Credits
7	B.C.R/E/B 105	Personality Development and Communication Skills	DSC – III	3+0+1	70	30	100	4
8	B.C.R	Supply Chain	DSC – IV	3+1+0	70	30	100	4

	106	Management						
9	B.C.R 107	In Store Merchandising, Cashiering operations, and Workplace Safety	MC – II	3+0+2	70	30	100	4
10	B.C.R MDC-II		MDC – II	3+0+0	50	25	75	3
11	B.C.R 108	Leadership and Soft Skills	SEC – II	2+0+2	50	25	75	3
12		Environment-related Courses (As prepared by the Department of Env. Science)	VAC – I	2+0+0	35	15	50	2
13		As per the guidelines of the University *	I/A/P/C*	0+0+2*		50*	50*	2*
Sub-Total (B)					345	155	500	20

EXIT OPTION WITH CERTIFICATION

***Credits may vary as per the directions of the University.**

Proposed

Semester III								
Sr. No.	Course Code	Title of the Course	Category of courses	Teaching Hours Per Week (L+T+P)	SEE	CIE	Total Marks	Credits
14	B.C.R/E/B 201	Customer Relationship Management	DSC – V	3+1+0	70	30	100	4
15	B.C.R 202	Retail Entrepreneurship	DSC – VI	3+0+2	70	30	100	4
16	B.C.R 203	Customer Loyalty and Retention & Social Media Marketing	MC – III	4+0+0	70	30	100	4
17	B.C.R		MDC – III	3+0+0	50	25	75	3

	MDC-III							
18	B.C.R 204	Practical in Retail Sales Management	SEC – III	3+0+0	50	25	75	3
19		As per the Faculty of Commerce and Management	VAC – II	2+0+0	35	15	50	2
20		As per the guidelines of the University *	AEC – II	2+0+0	35	15	50	2
Sub-Total (C)					380	170	550	22

Semester IV								
Sr. No.	Course Code	Title of the Course	Category of courses	Teaching Hours Per Week (L+T+P)	SEE	CIE	Total Marks	Credits
21	B.C.R/E/B 205	IT Skills in Business	DSC – VII	2+1+2	70	30	100	4
22	B.C.R 206	Manpower Management	DSC – VIII	4+0+0	70	30	100	4
23	B.C.R 207	Product Management and Market Segmentation	MC – IIV	4+0+0	70	30	100	4
24	B.C.R 208	Any of the following Introduction to Enterprise Resource Management OR Introduction to FMCG & Retail Sales Management	DSE – I	3+1+0	70	30	100	4
25		As per the Faculty of Commerce and Management	VAC – III	2+0+0	35	15	50	2
26		As per the guidelines of	AEC – III	2+0+0	35	15	50	2

		the University *						
Sub-Total (D)					350	150	500	22

EXIT OPTION WITH DIPLOMA

Semester V								
Sr. No.	Course Code	Title of the Course	Category of courses	Teaching Hours Per Week (L+T+P)	SEE	CIE	Total Marks	Credits
27	B.C.R 301	Allied course -MOOC (-----)	DSC – IX	-	-	-	100	2
28	B.C.R 302	Apprenticeship in Store Operations	DSC – X	-	-	-	100	20
Sub-Total (E)					350	150	200	22

Semester VI								
Sr. No.	Course Code	Title of the Course	Category of courses	Teaching Hours Per Week (L+T+P)	SEE	CIE	Total Marks	Credits
29	B.C.R 303	Allied course -MOOC (-----)	DSC – XI	-	-	-	100	2
30	B.C.R 304	Apprenticeship in Store Operations	DSC – XII	-	-	-	100	20
Sub-Total (F)					350	150	200	22
Grand Total					1420		2450*	126*

EXIT OPTION WITH BACHELOR'S DEGREE

*Credits may vary due to changes in Semester II - I/A/P/C, as per the guidelines of the University

Acronyms Expanded

AEC: Ability Enhancement Course

DSC: Discipline-Specific Core (Course)

SEC-SB/VB: Skill Enhancement Course-Skill Based/ Value-Based

MC: Minor Course

MDC: Multi-Disciplinary Course

VAC: Value Addition Course

DSE: Discipline Specific Elective

SEE: Semester End Examination

CIE: Continuous Internal Evaluation

L+T+P:Lecture + Tutorial + Practical(s)

I/A/P/C:Internship/Apprenticeship/Project/Community Outreach

B. Com in Retail Operations

1st Semester

Course Contents

B.C.R/E/B 101 Basics of Accounting – (DSC- I)
B.C.R 102 Introduction to Retail Operations – (DSC- II)
B.C.R 103 Inventory Management – (MC-I)
Course Code - B.C.R (MDC – I)
B.C.R 104 Principles of Marketing- (SEC-I)
Course Code - AEC – I: To be chosen from the basket of languages

B.COM IN RETAIL OPERATION**1st SEMESTER****Basics of Accounting- DSC – I****Course Code: B.C.R/E/B 101****Exam Duration: 3 hrs****Marks: 70****Lectures: 60****Course Objectives:**

This course aims to provide foundational knowledge of accounting principles, processes, and practices used in recording and reporting business transactions. It familiarizes students with the double-entry system, journal and ledger preparation, trial balance, and the preparation of final accounts with basic adjustments. The course emphasizes accuracy, clarity, and compliance with standard accounting conventions, enabling learners to understand and apply accounting principles in day-to-day business operations.

Course Outcomes: After successful completion of this course, learners will be able to

- Understand the basic concepts and objectives of accounting and distinguish between bookkeeping and accounting practices.
- Apply the double-entry system to record business transactions in journals, subsidiary books, and ledgers.
- Prepare trial balances using appropriate methods and identify types of accounting errors.
- Prepare final accounts of non-corporate business entities, including necessary adjustments for accurate financial reporting.

Units	Contents	Hrs
Unit – I Accounting Concept	Meaning of bookkeeping and accounting, difference between bookkeeping and accounting, objectives, advantages and limitations of accounting cycle, Basis of Accounting, GAPPs-- Concepts and Conventions of accounting, Branches of accounting, basic terms – Capital, Income, Expenditure, Expenses, Assets, Liabilities.	10
Unit - II Journal, Ledger, and Subsidiaries book	Double Entry System- meaning, advantages and disadvantages; Types of accounts; Journal and rules of journalizing; accounting equation; subsidiary books; Petty cash book; Cash book- single, double, and triple column; ledger accounts and	10
Unit – III Trial Balance	Trial balance- methods of preparation of trial balance; Errors and their types.	10
Unit – IV Final Account with adjustments	Capital and Revenue Expenditures and Receipts: General Introduction Only. Preparation of financial statements of non-corporate business entities	10

Practical	Computerised Accounts by using any accounting software, Creating Accounting Ledgers and groups, Vouchers Entry, Generating Reports, Backup and restore data.	20
Tutorial		10

References

- Grewal, T. S. (n.d.). Introduction to accounting. Sultan Chand & Sons.
- Gupta, R. L. (n.d.). Book keeping and accounting. Sultan Chand & Sons.
- Maheshwari, S. N., & Maheshwari, S. K. (2018). An introduction to accountancy (11th ed.). Vikas Publishing House.
- Jain, S. P., & Narang, K. L. (2017). Principles of accounting (Latest ed.). Kalyani Publishers.
- Tulsian, P. C. (2016). Financial accounting (2nd ed.). Pearson Education India.

B.COM IN RETAIL OPERATION**1st SEMESTER****Introduction to Retail Operation- DSC – II****Course Code: B.C.R. 102****Exam Duration: 3 hrs****Marks: 70****Lectures: 60****Course Objectives:**

This course aims to familiarize students with the structure, processes, and daily operations of modern retail stores, including various departments and their respective roles. It also seeks to develop an understanding of Point-of-Sale (POS) systems and effective customer handling techniques, with a focus on legal and procedural compliance. Additionally, the course equips learners with essential knowledge of store security protocols and technologies to ensure operational safety and prevent losses. Emphasis is also placed on the importance of teamwork, interpersonal communication, and collaboration within a retail environment.

Course Outcomes: After successful completion of this course, learners will be able to

- Describe the evolution and components of retail operations, including store layout, staffing, and supply chain processes.
- Operate POS systems and apply procedures for handling payments, refunds, and age-restricted product sales.
- Identify potential security risks in retail and explain methods and tools for maintaining store safety.
- Demonstrate effective teamwork and communication skills in simulated retail scenarios and understand team dynamics in a retail environment.

Units	Contents	Hrs
Unit – I Introduction to Retail Store Operations	Evolution of Retail, Retail -Traditional and Modern Retail in India - Traditional Retail Formats - Modern Retail Formats, organogram of a Modern Retail organization under all sub-sectors of retail, different departments in retail store and their functions, different roles in store and their roles and responsibilities, Retail Supply Chain, Introduction to store operations: store opening process, post store opening process, day end activities, roles and responsibilities of staff during opening-during the day-day end/ closing, product categories: important product categories(food, apparel & general merchandise), business impact of product categories, Goods receipt and storage process: Receiving goods at the store, unloading, material inward process, storage process, processes to minimizing loss of stock quality and quantity	15
	Cash Points/POS- Purpose of POS- Cash points POS set up- Counterfeit payments- Different types of credit and debit cards that are accepted in the stores - Process of handling credit and debit card transactions -Process of handling other cash	15

Unit – II Servicing at Cash Point/POS(Point of Sale)	<p>equivalents, discounts, refunds, fractions and currency conversions – Procedure of authorizing payments -Cash point security procedures -Process of resolving the problems that can occur in routine cash point operations and transactions - Procedures of handling customers and complaints at the POS.</p> <p>Meaning of age-restricted products-Policies and procedures to be followed while selling age-restricted products-Policies and procedures for refusing sale of age-restricted products-Documents that can be accepted as proof of age-Impact of not collecting prescribed proof of age - Impact of selling age-restricted products to underage customers.</p>	
Unit –III Maintaining Store Security	<p>The various types of security risks at the store - Identify and report the security risks to the concerned higher authorities - appropriate methods to handle the security risks that fall within the purview of self-authority - the impact of not following statutory guidelines with respect to store safety and security.</p> <p>Types of security risks that can arise in your workplace: the authority and responsibility while dealing with security risks, including legal rights and duties, the approved procedure and techniques for protecting personal safety when security risks arise.</p> <p>Electronic Article Surveillance Systems (EAS) other security and safety equipment used in the store—such as soft tags, hard tags, RFID along with its uses and applications.</p>	15
Unit – IV Principles of Team Work	<p>Definition of team, purpose of a team at workplace, Types of teams (cross-functional, virtual, self-directed, etc.), Benefits and challenges of teamwork, Bruce Tuckman's Team Development Stages, goals and objectives of team, role of - communication skills to build trust, interdependence, mutual respect among team members, teamwork principles and the role of teamwork in the achievement of workplace goals, role of feedback in achievement of Team goals</p>	15
Tutorial	<p>The tutorial sessions will reinforce theoretical concepts through case discussions, worksheets, quizzes, and guided exercises focused on retail processes, POS transactions, customer service, and store safety protocols. These sessions aim to enhance conceptual clarity and application skills.</p>	

Reference Books:

Books on Retail Management

- Levy, M., Weitz, B. A., & Pandit, A. (2017). *Retailing management* (9th ed.). Tata McGraw-Hill Education.
- Madaan, K. V. S. (2009). *Fundamentals Of Retailing* [English]. McGraw Hill Education.

- Vedamani, G. (n.d.). *Retail management: Functional principles & practices* (5th ed.). Pearson

Books on Team Building

- Lencioni, P. M. (2016). *The ideal team player: How to recognize and cultivate the three essential virtues*. Jossey-Bass.
- Gordon, J. (2018). *The power of a positive team: Proven principles and practices that make great teams great*. Wiley.
- Dale Carnegie Training India. (2012). *The leader in you*. Simon & Schuster.
- Chamaria, A., & Kakkar, G. (2018). *You are the key: Unlocking doors through social selling*. Bloomsbury India.
- Pillai, R. (2010). *Corporate Chanakya on management*. Jaico Publishing House.

Additional Resources

- Retailers Association's Skill Council of India. (2023). *Qualification pack*. In Retailers Association's Skill Council of India.

B.COM IN RETAIL OPERATION**1st SEMESTER****Inventory Management- MC – I****Course Code: B.C.R. 103****Exam Duration: 3 hrs****Marks: 70****Lectures: 60****Course Objectives:**

This course aims to equip students with foundational knowledge and practical understanding of inventory management in retail and business operations. It introduces key inventory concepts, valuation methods, and stock control techniques essential for minimizing costs and improving efficiency. The course also emphasizes the role of inventory in working capital management and explores the use of analytical tools and control systems to enhance decision-making and operational effectiveness.

Course Outcomes: After successful completion of this course, learners will be able to

- Explain the fundamental concepts, principles, and processes of inventory management and its role in enhancing operational efficiency.
- Evaluate inventory valuation methods, classification techniques, and replenishment strategies to ensure adequate stock control and avoid excess inventory.
- Analyze working capital requirements and apply financial ratios to assess liquidity and inventory-related performance.
- Apply inventory control techniques such as EOQ, ABC, VED, and JIT to manage inventory levels, minimize losses, and handle obsolete and scrap inventory.

Units	Contents	Hrs
Unit – I Inventory Management	Concept, Meaning, Inventory Management Process, and why is inventory management important? Principles of Inventory Management, how to improve inventory management, perpetual inventory system, what are inventory costs, Role of Inventory Management, Methods of Inventory Management, Benefits of good Inventory Management.	10
Unit - II Concept and Valuation Inventory	Concept and Objectives of Inventory, Need for holding Inventory, Planning and controlling Inventory levels, Effects of excess inventory on business, Product Classification, Product Coding, Lead Time, Replenishment Methods.	10
Unit – III Management of Working Capital	Concept, Meaning, Classification, Factors determining Working Capital requirements, Sources of Working Capital, Need of Working Capital, Working Capital Ratio–current ratio, quick ratio, absolute liquid ratio, cash ratio and working capital turnover ratio	15
	Concept and Meaning of Inventory Control, Objectives and	15

Unit – IV	Importance and Essentials of Inventory Control, Types of Inventory, Techniques of Inventory Control–EOQ, ROP, ABC, VED, JIT, Determination of Inventory levels, Impact of Inventory Inaccuracy, Disposal of Obsolete and Scrap items, Reasons for Obsolescence, Control of Obsolescence, Control of Scrap.	
Inventory Control		
Practical	The practical component will include exercises on inventory valuation, EOQ calculations, product classification, and working capital analysis through case studies and simulations. These activities aim to develop analytical and decision-making skills related to inventory control and optimization.	20

References:

- Starr, M. K., & Miller, D. W. (n.d.). *Inventory control: Theory and practice*. Prentice Hall.
- Tersine, R. J. (n.d.). *Principles of inventory and materials management*. PTR Prentice Hall.
- Silver, E. A., Pyke, D. F., & Peterson, R. (n.d.). *Inventory management and production planning and scheduling*. John Wiley & Sons.
- Waters, D. (2019). *Inventory control and management* (3rd ed.). Wiley.
- Chopra, S., & Meindl, P. (2022). *Supply chain management: Strategy, planning, and operation* (7th ed.). Pearson.
- Arnold, J. R. T., Chapman, S. N., & Clive, L. M. (2011). *Introduction to materials management* (7th ed.). Pearson.

B.COM IN RETAIL OPERATION**1st SEMESTER****Principles of Marketing- SEC – I****Course Code: B.C.R. 104****Exam Duration: 3 hrs****Marks: 50****Lectures: 45****Course Objectives:**

The course aims to equip learners with a foundational understanding of modern marketing principles, strategies, and practices, emphasizing consumer-centric approaches, marketing mix elements, integrated marketing communication, and emerging trends in the retail and digital environment.

Course Outcomes: After successful completion of this course, learners will be able to

- Explain the core concepts of marketing, market segmentation, targeting, and the role of customer relationship management in achieving business objectives.
- Describe the components of the marketing mix, including product, pricing, branding, and positioning strategies relevant to retail marketing.
- Analyze the role of physical distribution, supply chain, and integrated marketing communication (IMC) in achieving marketing effectiveness.
- Evaluate different promotional tools and emerging trends such as digital, green, rural, and social marketing to develop effective marketing strategies.

Units	Contents	Hrs
Unit-I Introduction to Marketing	Marketing: Definition, Marketing Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing, Selling vs. Marketing, Marketing Information System: Concept, Components, Marketing Environment: Micro and Macro, Marketing Research - Concept, Features, Process Market Segmentation: Concept, Benefits, Basis of Market Segmentation, Customer Relationship Management- Concept, Techniques, Market Targeting- Concept, Five patterns of Target market Selection, Complaint Management	10
Unit-II Marketing Essentials	Marketing Mix: 7P's of mix, Concept, Product- Product Decision Areas, Product Life Cycle- Concept, managing stages of PLC Branding - Concept, Components, Brand Equity- Concept, Factors influencing Brand Equity, Packaging- Concept, Essentials of a good package, Product/Service Positioning- Concept, Strategies of Positioning, Challenges Pricing Concept, Objectives, Factors influencing Pricing, Pricing Strategies	15
	Promotion: Nature and importance of promotion; Communication process;	20

<p>Unit – III</p> <p>Promotion, Integrated Marketing Communication (IMC) and Modern Marketing Trends</p>	<p>Types of promotion: advertising, personal selling, public relations& sales promotion, and their distinctive characteristics. Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Ruralmarketing, Consumerism</p> <p>Physical Distribution- Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional & Contemporary Channels) Supply Chain Management-Concept, Components of SCM</p> <p>Integrated Marketing Communication (IMC)- Concepts and elements Importance, Digital Marketing-Concept, trends in Digital Marketing, Experiential Marketing, Contextual Marketing,</p> <p>SalesManagement-Concept,Components,USP-concept, Importance, Emergingtrendsinselling, Personal Selling- Concept, Process of personal selling, Skill Sets required for Effective Selling</p>	
<p>Tutorial</p>	<p>Case studies, group discussions, and worksheets on segmentation, branding, pricing, and customer relationship strategies. Activities will also cover IMC planning, personal selling role plays, and digital marketing analysis.</p>	

References:

- Sherlekar, S. A., & Pany, F. (2017). *Marketing principles and management*. Himalaya Publishing House.
- Kotler, P., Armstrong, G., Agnihotri, P., & Haque, A. U. (2017). *Principles of marketing* (13th ed.). Pearson Education India.
- Bajaj, C., & Kaur, R. (n.d.). *Principles of marketing*. Kalyani Publishers.
- Krishnamoorthy, R. (2019). *Sherlekar's marketing management: Concepts and cases* (14th ed.). Himalaya Publishing House.
- Biztantra. (2015). *Marketing management: An Indian perspective* (2nd ed.). Biztantra Publications.

B. Com in Retail Operations

2nd Semester

Course Contents

B.C.R/E/B 105 Personality Development and Communication Skills – (DSC-III)
B.C.R 106 Supply Chain Management – (DSC-IV)
B.C.R 107 In-Store Merchandising, Cashiering Operations, and Workplace Safety – (MC-II)
Course Code - B.C.R (MDC – II)
B.C.R 108 Leadership and Soft Skills - (SEC-II)
Course Code - VAC – I: Environment-related course (As prepared by the Department of Env. Science)
Course Code - I/A/P/C* As per the guidelines of the University

B.COM IN RETAIL OPERATION**2nd SEMESTER****PERSONALITY DEVELOPMENT AND COMMUNICATION SKILLS- DSC – III****Course Code: B.C.R/E/B 105****Exam Duration: 3 hrs****Marks: 70****Lectures: 60****Course Objectives:**

This course aims to enhance students' self-awareness and confidence through personality development, equipping them with essential communication and soft skills for personal and professional success. It focuses on improving verbal and non-verbal communication, workplace etiquette, emotional intelligence, and interpersonal effectiveness to meet the demands of the modern retail and corporate environment.

Course Outcomes: After successful completion of this course, learners will be able to

- Describe the key elements, determinants, and types of personality, and assess personal strengths and weaknesses using self-assessment tools like SWOT analysis.
- Demonstrate foundational communication skills, including verbal, non-verbal, written, and listening, and apply techniques to overcome communication barriers.
- Develop professional communication competencies such as public speaking, resume writing, group discussion, and business etiquette for workplace readiness.
- Apply soft skills such as time management, positive attitude, emotional intelligence, and conflict resolution through experiential learning activities like role plays and mock interviews.

Units	Contents	Hrs
Unit – I Introduction to Personality Development	Concept and Meaning of Personality, Determinants of Personality: Heredity and Environment, Types of Personality (Introvert, Extrovert, Ambivert), Stages and Process of Personality Development, SWOT Analysis – Self-assessment Techniques, Importance of Grooming, Etiquette, and Body Language	12
Unit – II Communication Skills – Foundations	Meaning and Elements of Communication, Types: Verbal, Non-verbal, Written, and Visual, Communication Cycle and Process, Barriers to Communication and Overcoming Them, Listening Skills and Importance of Feedback, Essentials of Effective Communication	10
Unit - III Professional Communication Skills	Business and Workplace Communication, Public Speaking and Presentation Skills, Interview Skills and Resume Writing, Group Discussion Techniques, Email Writing and Telephone Etiquette, Cross-cultural and Gender-sensitive Communication	12
Unit – IV	Time Management and Goal Setting, Positive Attitude and Self-motivation, Stress Management and Emotional	

Personality in Action and Soft Skills	Intelligence, Conflict Management and Interpersonal Relations, Mock Interviews, Role Plays, and Group Activities	11
Practical	Mock Interviews, Project Files and Group Discussions	30

References:

- Mitra, B. K. (2024). *Personality development and soft skills* (3rd ed.). Oxford University Press.
- Mishra, R. K. (n.d.). *Personality development*. Rupa Publications.

<p align="center">B.COM IN RETAIL OPERATION</p> <p align="center">2nd SEMESTER</p> <p align="center">Supply Chain Management- DSC – IV</p> <p align="center">Course Code: B.C.R. 106</p>		
Exam Duration: 3 hrs	Marks: 70	Lectures: 60

Course Objectives:

This course aims to provide learners with a comprehensive understanding of the principles, strategies, and processes involved in supply chain management. It introduces key elements such as network design, transportation, sourcing, and coordination to help students analyze and optimize supply chain performance in a dynamic business environment. The course also emphasizes the role of technology, trust, and integration in building efficient and resilient supply chains.

Course Outcomes: After successful completion of the course, learners will be able to

- Explain the objectives, importance, and strategic drivers of supply chain management along with everyday challenges and their impact on business operations.
- Design and evaluate supply chain networks, including distribution strategies, e-business integration, and factors influencing network decisions.
- Analyze transportation modes and sourcing decisions to optimize supply chain efficiency, cost-effectiveness, and responsiveness.
- Assess coordination issues within a supply chain and recommend collaborative solutions like vendor-managed inventory and continuous replenishment strategies.

Units	Contents	Hrs
Unit – I Introduction to Supply Chain Management	About Supply Chain, Objectives, Importance, Process, Supply Chain Strategies and its drivers, Obstacles and E, Impacts on Supply Chain Management.	15
Unit – II Designing the Supply Chain Network	Designing the distribution network, role of distribution, factors influencing distribution, design options, e-business and its impact, distribution networks in practice, network design in the supply chain, role of network, factors affecting the network design decisions, modelling for supply chain	15

Unit – III Transportation Networks and Sourcing-	Role of transportation, modes and their performance, transportation infrastructure and policies, design options and their trade-offs, Tailored transportation. Sourcing In-house or Outsourcing	15
Unit - IV Coordination in a Supply Chain	Lack of supply chain coordination and the Bullwhip effect, an obstacle to coordination, managerial levels, building partnerships and trust, continuous replenishment and vendor-managed inventories, collaborative planning, forecasting, and replenishment	15

References:

- Chopra, S., & Meindl, P. (2023). *Supply chain management: Strategy, planning, and operation* (8th ed.). Prentice Hall.
- Schönsleben, P. (2016). *Integral logistics management: Operations and supply chain management within and across companies* (5th ed.). CRC Press, Taylor & Francis Group.
- Christopher, M. (2016). *Logistics & supply chain management* (5th ed.). Pearson Education.
- Ballou, R. H. (2003). *Business logistics: Supply chain management* (5th ed.). Prentice Hall.
- Ghiani, G., Laporte, G., & Musmanno, R. (2013). *Introduction to logistics systems management* (2nd ed.). Wiley.
- Myerson, P. A. (2015). *Supply chain and logistics management made easy: Methods and applications for planning, operation, integration, control, and improvement, and network design*. Pearson FT Press.

B.COM IN RETAIL OPERATION**2nd SEMESTER****In Store Merchandising, Cashiering Operations, and Workplace Safety - MC – II****Course Code: B.C.R. 107****Exam Duration: 3 hrs****Marks: 70****Lectures: 60****Course Objectives:**

This course aims to provide students with practical knowledge and essential skills related to in-store merchandising, cashiering operations, and workplace health and safety in a retail environment. It prepares learners to manage product displays, process customer orders and payments efficiently, handle returns and exchanges, and ensure safety compliance within store operations, thereby enhancing the overall customer experience and business performance.

Course Outcomes: After successful completion of the course, learners will be able to

- Apply principles of in-store merchandising and visual display techniques to enhance product appeal and customer engagement.
- Process customer orders and part exchanges accurately while maintaining confidentiality and adhering to store policies.
- Execute payment procedures and returns/refunds as per statutory norms and company guidelines, ensuring customer satisfaction and compliance.
- Identify workplace hazards and implement safety protocols and risk mitigation strategies in alignment with WHS standards for retail.

Units	Contents	Hrs
Unit - I Preparing Products for Sale & Customer Assistance	Different Store layouts - Grid, Angular, Racetrack, Free Flow etc., Fixtures Used in Preparing Products for Sale -Maintenance and Usage of Fixtures - Plano gram - Putting Products for Sale - Putting Products Together for Sale, Customer Assistance: Qualities Required of a Customer Associate and Various Customer Styles, concepts and principles of visual merchandising, applications of visual merchandising in increasing sale and profits, Customer Complaint Handling Process - Modes and Sources of Customer Complaints, Promoting Loyalty Memberships: Loyalty Scheme Basics - Building Loyalty Memberships.	12
Unit -II Processing Customer Orders and Exchanges	Procedures of processing customer orders - Identify and resolve problems while processing customer orders - the importance of protecting the confidentiality of the customer information - procedures for validating customer credit limits - Process part exchange of goods/ products for the customers. Processing Part Exchange Sale Transactions: Need for a Customer to Part Exchange the Products. Need for a customer to part exchange the products- Terms and conditions of sale for items that the store exchanges -Process of checking ownership of the items produced for part exchange. Consequences of not checking the	13

	ownership of the items.	
Unit - III Processing Customer Payments and Goods Return	Procedures for processing cash and credit transactions - the impact of statutory guidelines and obligations of a retailer in relation to credits - Resolve customer concerns related to pricing of products - the procedures to accept and record the product/ goods returned by the customers. The need to process cash and credit transactions, the risks to the company of offering credit to customers, company guidelines for setting customer credit limits, the process of checking customer accounts effectively, and the process to identify overdue payments and customers who have gone over their credit limits. The reasons customers might have for returning goods - the need to process returned goods - the policies and procedures for replacements and refunds, including proof of purchase - authority of the cashier to agree to replacements and refunds - the charges that apply to the customers if company is not at fault - the steps involved in processing returns of goods - the process to find the replacement goods	13
Unit -IV Workplace Health and Safety	Overview of workplace health and safety (WHS) regulations and standards in the retail sector Importance of WHS in a retail store environment, Responsibilities of employers, managers, and 14 employees regarding WHS Common hazards in retail stores: slips, trips, and falls; manual handling; hazardous substances; electrical safety; etc. Conducting risk assessments in a retail setting, Recognizing potential hazards specific to your store layout and operations. Strategies for preventing slips, trips, and falls, Safe manual handling techniques for lifting and carrying items, Proper use of equipment and machinery, Handling and storing hazardous substances safely, personal protective equipment and their benefits	12
Practical	Store layout design, POS transaction simulations, handling returns, and role plays on customer service. Safety drills and risk assessments will train students in real-time retail WHS compliance.	20

Reference:

- Vedamani, G. (n.d.). Retail management: Functional principles & practices (5th ed.). Pearson.
- Bhalla, S., & Singha, A. (n.d.). Visual merchandising. Tata McGraw-Hill.
- Colborne, R. (2010). Visual merchandising: The business of merchandise presentation. Routledge.
- Russell, P. J. (2014). Field visual merchandising strategy: Developing a national in-store strategy using a merchandising service organization. Fairchild Books.

Additional Sources

- Retailers Association's Skill Council of India. (2021). Qualification pack. In *Retailers Association's Skill Council of India*.

B.COM IN RETAIL OPERATIONS**2nd SEMESTER****Leadership and Soft Skills- SEC – II****Course Code: B.C.R. 108****Exam Duration: 3 hrs****Marks: 50****Lectures: 45****Course Objectives:**

This course aims to develop leadership potential and enhance essential soft skills among students, preparing them for professional success in dynamic retail and business environments. It introduces foundational leadership theories and styles, strengthens communication and interpersonal competencies, and fosters critical soft skills such as emotional intelligence, time management, decision-making, and ethical conduct. Emphasis is also placed on teamwork, diversity, and the role of responsible leadership in achieving organizational goals.

Course Outcomes: After successful completion of the course, learners will be able to

- Explain key leadership concepts, styles, and theories, and analyze leadership qualities relevant in both Indian and global business contexts.
- Demonstrate effective communication and interpersonal skills, including active listening, empathy, negotiation, and business etiquette.
- Apply soft skills such as emotional intelligence, goal setting, critical thinking, and stress management to enhance personal and professional growth.
- Evaluate the role of ethical leadership, teamwork, and inclusion through case-based learning and real-world applications.

Units	Contents	Hrs
Unit - I Fundamentals of Leadership	Concept and Definition of Leadership, Difference between Leadership and Management, Types of Leadership Styles: Autocratic, Democratic, Transformational, etc., Theories of Leadership: Trait, Behavioral, Situational, and Contemporary Approaches, Qualities and Competencies of Effective Leaders, Leadership in Indian Business and Global Context	10
Unit - II Interpersonal and Soft Skills	Interpersonal Skills: Empathy, Conflict Resolution, Negotiation, Time Management and Goal Setting, Emotional Intelligence and Self-awareness, Stress Management and Work-Life Balance, Decision-Making and Critical Thinking. Adaptability and Creativity at the Workplace	10
Unit – III Teamwork, Ethics, and Leadership in Action	Team Building and Group Dynamics, Leadership Roles in Team Success, Ethical Leadership and Corporate Social Responsibility, Diversity and Inclusion in the Workplace, Case Studies of Successful Leaders.	10

Practical	Role plays, group activities, and case study discussions to develop interpersonal effectiveness, emotional intelligence, and ethical leadership. Activities foster teamwork, decision-making, and creative problem-solving.	30
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References:

- Robbins, S. P., & Judge, T. A. (2017). *Organizational behavior* (17th ed.). Pearson.
- Maxwell, J. C. (2011). *The 5 levels of leadership: Proven steps to maximize your potential*. Center Street.
- Lencioni, P. M. (2016). *The ideal team player: How to recognize and cultivate the three essential virtues*. Jossey-Bass.
- DuBrin, A. J. (2015). *Leadership: Research findings, practice, and skills* (8th ed.). Cengage Learning.
- Prasad, L. M. (2005). *Organizational behaviour*. Sultan Chand & Sons.
- Kaul, A. (2011). *Effective business communication* (2nd ed.). PHI Learning Pvt. Ltd.
- Mitra, B. K. (2024). *Personality development and soft skills* (3rd ed.). Oxford University Press.
- Rao, M. S. (2011). *Soft skills: Enhancing employability*. I. K. International Publishing House.
- Liraz, M. (n.d.). *How to improve leadership and management skills: Effective strategies for business managers*. Independently published.

B. Com in Retail Operations

3rd Semester

Course Contents

B.C.R/E/B201Customer Relationship Management
B.C.R 202Retail Entrepreneurship
B.C.R 203Customer Loyalty and Retention& Social Media Marketing
Course Code - B.C.R MDC – III
B.C.R 204Practical in Retail Sales Management
Course Code - VAC–II: As per the faculty of commerce and management
Course Code –AEC–II: As per the guidelines of the University

B. Com in Retail Operations

4thSemester

Course Contents

B.C.R/E/B 205IT Skills in Business
B.C.R 206Retail Human Resource Management
B.C.R 207Product Management and Market Segmentation
B.C.R 208Any of the following Introduction toEnterprise ResourceManagement OR Introduction to FMCG& Retail SalesManagement
Course Code - VAC–III: As per the faculty of commerce and management
Course Code – AEC–III: As per the guidelines of the University

B. Com in Retail Operations

5th Semester

Course Contents

B.C.R 301 Allied Course: MOOC

B.C.R 302Apprenticeship in Store Operations
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B. Com in Retail Operations

6th Semester

Course Contents

B.C.R 303 Allied Course: MOOC

B.C.R 304Apprenticeship in Store Operations
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Recommendations:

7. The course is aligned with NEP, 2020, so it should be introduced with the adoption and implementation of NEP, 2020 only.
8. Comprehensive infrastructure having E-Classrooms and specialised exclusive faculty for teaching and mentoring this programme, like Professor of Practice and Industry Experts required in respective HEI.
9. The course is suitable for the self-financing mode.
10. Clear and well-defined role, responsibility, and accountability of CRISP/Mediating Apprentice Training Agency, regarding industry apprenticeship to ensure the mental, financial, and physical health of students through a proper contract between CRISP/Mediating Apprentice Training Agency and the Department of Education/GoHP.
11. UGC/Competent Body of Governing Higher Education of Universities in India's guidelines on the AEDP programme will be final and followed in spirit while dealing with any matter or dispute in this programme.
12. Tripartite Agreements mentioned in the AEDP programme should be signed at the University/Department of Education Level on behalf of all HEIs running this UG Programme to create a comprehensive umbrella of industries providing apprenticeship.

Himachal Pradesh University

Draft Programme Structure

Bachelor of Commerce (B. Com) in E-Commerce

Under Apprenticeship-Based UG Degree Programme (AEDP)

(As per National Education Policy-2020)

(Three- and Four-Year Course)

Programme Objectives:

1. The course is designed to enhance the employability skills of commerce students, specifically by equipping them with the digital and business acumen required in the e-commerce industry.
2. Beyond technical skills, the course aims to instill ethical values and social responsibility, cyber laws and digital contracts, data privacy and security norms, encouraging students to contribute meaningfully to digital nation-building and inclusive economic growth through e-commerce.
3. To promote self-assured, employable graduates by fostering dynamic business skills in digital customer relations, inventory management and effective communication.
4. To support and align students' capabilities in becoming lifelong learners, develop a mindset for digital innovation and entrepreneurship enabling them to adapt, grow, and pursue higher education or diverse career paths in a rapidly changing world.

Programme Outcomes:

By the end of the program, graduates will be able:

1. The curriculum provides in-depth knowledge and practical exposure in areas like online accounting, digital payment systems, cyber laws, and data-driven business management—preparing students for dynamic organizational roles.
2. Graduates will be prepared to take up roles in industries such as e-commerce platforms, fintech firms, digital marketing agencies, online retail, logistics, and warehousing—offering expertise in both commerce and digital operations.
3. Students will gain skills essential for roles such as E-Commerce Manager, Digital Marketing Executive and Supply Chain Analyst in digital business environments.
4. The programme sharpens analytical and decision-making skills, enabling students to make

sound business choices at both personal and professional levels, particularly in fast-paced digital markets.

Program Structure

Scheme of Teaching & Evaluation for B. Com in E-Commerce

Semester I								
Sr. No.	Course Code	Title of the Course	Category of courses	Teaching Hours Per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	B.C.R/E/B 101	Basics of Accounting	DSC – I	2+1+2	70	30	100	4
2	B.C.E.102	E-Commerce and Logistics Operations	DSC – II	3+1+0	70	30	100	4
3	B.C.E.103	Inventory Management	MC – I	3+0+2	70	30	100	4
4	B.C.E. MDC - I		MDC – I	3+0+0	50	25	75	3
5	B.C.E.104	Outsourcing in E Commerce	SEC – I	2+1+0	50	25	75	3
6		To be chosen from the basket of languages	AEC - I	2+0+0	35	15	50	2
Sub-Total (A)					345	155	500	20

Semester II								
Sr. No.	Course Code	Title of the Course	Category of courses	Teaching Hours Per Week (L+T+P)	SEE	CIE	Total Marks	Credits
7	B.C.R/E/B 101	Personality Development and Communication Skills	DSC – III	3+0+2	70	30	100	4
8	B.C.E.106	Management Dynamics and Applications	DSC - IV	3+1+0	70	30	100	4
9	B.C.E.107	Warehouse Management	MC - II	3+0+2	70	30	100	4
10	B.C.E. MDC-II		MDC-II	3+0+0	50	25	75	3
11	B.C.E.108	MIS for E-Commerce	SEC-II	2+1+0	50	25	75	3
12		Environment-related Courses (As prepared by the Department of Env. Science)	VAC – I	2+0+0	35	15	50	2

13		As per the guidelines of the University *	I/A/P/C*	0+0+2*		50*	50*	2*
Sub-Total (B)					345	155	500	20

Proposed

Semester III								
Sr. No.	Course Code	Title of the Course	Category of courses	Teaching Hours Per Week (L+T+P)	SEE	CIE	Total Marks	Credits
14	B.C.R/E/B 201	Customer Relationship Management	DSC – V	3+1+0	70	30	100	4
15	B.C.E.202	Entrepreneurship and Venture Creation	DSC - VI	3+1+0	70	30	100	4
16	B.C.E.203	Advertisement and Sales Management	MC - III	4+0+0	70	30	100	4
17	B.C.E. MDC-III		MDC-III	3+0+0	50	25	75	3
18	B.C.E.204	Cyber Law and Security	SEC-III	2+1+0	50	25	75	3
19		As per the Faculty of Commerce and Management	VAC – II	2+0+0	35	15	50	2
20		As per the guidelines of the University *	AEC – II	2+0+0	35	15	50	2
Sub-Total (C)					380	170	550	22

Semester IV								
Sr. No.	Course Code	Title of the Course	Category of courses	Teaching Hours Per Week (L+T+P)	SEE	CIE	Total Marks	Credits
21	B.C.R/E/B 205	IT Skills in Business	DSC – VII	2+1+2	70	30	100	4
22	B.C.E.206	Digital Marketing	DSC - VIII	4+0+0	70	30	100	4
23	B.C.E.207	E Commerce Packaging and Fulfilment	MC - IV	4+0+0	70	30	100	4
24	B.C.E.208	Any one of the following: a) Operations Management b) Supply Chain Management	DSE - I	3+1+0	70	30	100	4
25		As per the Faculty of Commerce and Management	VAC – II	2+0+0	35	15	50	2
26		As per the guidelines of the University *	AEC – II	2+0+0	35	15	50	2

Sub-Total (D)	350	150	500	22
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EXIT OPTION WITH DIPLOMA

Semester V								
Sr. No.	Course Code	Title of the Course	Category of courses	Teaching Hours Per Week (L+T+P)	SEE	CIE	Total Marks	Credits
27	B.C.E.301	Allied course -MOOC (-----)	DSC – IX	-	-	-	100	2
28	B.C.E.302	Apprenticeship in Store Operations	DSC – X	-	-	-	100	20
Sub-Total (E)					350	150	200	22

Semester VI								
Sr. No.	Course Code	Title of the Course	Category of courses	Teaching Hours Per Week (L+T+P)	SEE	CIE	Total Marks	Credits
29	B.C.E. 303	Allied course -MOOC (-----)	DSC – XI	-	-	-	100	2
30	B.C.E. 304	Apprenticeship in Store Operations	DSC – XII	-	-	-	100	20
Sub-Total (F)					350	150	200	22
Grand Total					1420		2450*	126*

EXIT OPTION WITH BACHELOR'S DEGREE

*Credits may vary due to changes in Semester II - I/A/P/C, as per the guidelines of the University.

Acronyms Expanded

AEC: Ability Enhancement Course

DSC: Discipline-Specific Core (Course)

SEC-SB/VB: Skill Enhancement Course-Skill Based/ Value-Based

MC: Minor Course

MDC: Multi-Disciplinary Course

VAC: Value Addition Course

DSE: Discipline Specific Elective

SEE: Semester End Examination

CIE: Continuous Internal Evaluation

L+T+P:Lecture + Tutorial + Practical(s)

I/A/P/C:Internship/Apprenticeship/Project/Community Outreach

B. Com in E-Commerce

1st Semester

Course Contents

B.C.R/E/B 101 Basics of Accounting – (DSC- I)
B.C.E. 102 E-Commerce and Logistics Operations – (DSC- II)
B.C.E. 103 Inventory Management – (MC-I)
Course Code - B.C.E. (MDC – I)
B.C.E. 104 Outsourcing in E-Commerce - (SEC-I)
Course Code - AEC – I: To be chosen from the basket of languages

B.COM IN E-COMMERCE
1st SEMESTER
Basics of Accounting - DSC – I
Course Code: B.C.R/E/B 101

Exam Duration: 3 hrs

Marks: 70

Lectures: 60

Course Objectives:

This course aims to provide foundational knowledge of accounting principles, processes, and practices used in recording and reporting business transactions. It familiarizes students with the double-entry system, journal and ledger preparation, trial balance, and the preparation of final accounts with basic adjustments. The course emphasizes accuracy, clarity, and adherence to standard accounting conventions, enabling learners to understand and apply accounting principles in their day-to-day business operations.

Course Outcomes: After successful completion of this course, learners will be able to

- Understand the basic concepts and objectives of accounting and distinguish between bookkeeping and accounting practices.
- Apply the double-entry system to record business transactions in journals, subsidiary books, and ledgers.
- Prepare trial balances using appropriate methods and identify types of accounting errors.
- Prepare final accounts of non-corporate business entities, including necessary adjustments for accurate financial reporting.

Units	Contents	Hrs
Unit – I Accounting Concept	Meaning of bookkeeping and accounting, difference between bookkeeping and accounting, objectives, advantages and limitations of accounting cycle, Basis of Accounting, GAPPs- Concepts and Conventions of accounting, Branches of accounting, basic terms – Capital, Income, Expenditure, Expenses, Assets, Liabilities.	10
Unit - II Journal, Ledger, and Subsidiaries book	Double Entry System- meaning, advantages and disadvantages; Types of accounts; Journal and rules of journalizing; accounting equation; subsidiary books; Petty cash book; Cash book- single, double, and triple column; ledger accounts and	10
Unit – III Trial Balance	Trial balance- methods of preparation of trial balance; Errors and their types.	10
Unit – IV Final Account with adjustments	Capital and Revenue Expenditures and Receipts: General Introduction Only. Preparation of financial statements of non-corporate business entities	10

Practical	Computerised Accounts by using any accounting software, Creating Accounting Ledgers and groups, Vouchers Entry, Generating Reports, Backup and restore data.	20
Tutorial		10

References

- Grewal, T. S. (n.d.). Introduction to accounting. Sultan Chand & Sons.
- Gupta, R. L. (n.d.). Book keeping and accounting. Sultan Chand & Sons.
- Maheshwari, S. N., & Maheshwari, S. K. (2018). An introduction to accountancy (11th ed.). Vikas Publishing House.
- Jain, S. P., & Narang, K. L. (2017). Principles of accounting (Latest ed.). Kalyani Publishers.
- Tulsian, P. C. (2016). Financial accounting (2nd ed.). Pearson Education India.

B.COM IN E-COMMERCE
1st SEMESTER
E-Commerce and Logistics Operations - DSC – II
Course Code: B.C.E. 102

Exam Duration: 3 hrs

Marks: 70

Lectures: 60

Course Objectives:

This course is designed to provide students with a comprehensive understanding of the fundamental concepts, models, and infrastructure of e-commerce, along with the strategic role of logistics in digital business operations. It aims to develop students' ability to understand and explain the structure and functions of e-commerce systems and logistics networks. The course enables learners to apply digital tools and logistics technologies to manage online transactions and supply chain activities effectively. Through the analysis of real-world logistics scenarios and e-commerce platforms, students will enhance their critical thinking skills to identify operational inefficiencies. Ultimately, the course encourages students to evaluate e-logistics strategies and design innovative, customer-centric logistics solutions that support the dynamic demands of e-commerce businesses.

Course Outcomes: After successful completion of this course, students will be able to:

- Define and explain the basic concepts, models, and technologies of e-commerce and logistics.
- Illustrate the structure and function of logistics operations within e-commerce businesses.
- Demonstrate the use of digital platforms and logistics management systems in managing online business operations efficiently.
- Analyse logistics case studies and performance data to identify bottlenecks and suggest operational improvements.
- Evaluate various e-logistics models and strategies based on key performance indicators like delivery speed, cost, and customer satisfaction.
- Design a basic e-commerce logistics plan that includes order processing, shipment tracking, and reverse logistics for a hypothetical online business.

Unit	Contents	Hours
UNIT I Basics of E-Commerce & Logistics Operations	E-Commerce-Meaning, Role & Revolution of E-commerce & Logistics Operations-Challenges & Impact of E-commerce & Logistics Operations on the world and global trade. Roadmap of e-commerce in India. Regulatory policies and impact on e-commerce logistics. -Disruption in E-commerce logistics.E-Commerce Models- its challenges Integrating Logistics into the Operations Process-Assessment,	10

	Planning, Preparing, Executing, and Terminating for Logistics Operations	
UNIT II Logistics and System Concept, Objectives and Role of Logistics	Introduction-Logistics Functions and Management-Role of Logistics in the Supply Chain-Catalysts for Outsourcing Trends -Benefits of Logistics Outsourcing-Third- and Fourth-Party Logistics- Logistics goals and types-General capacity theory in logistics-Inbound and outbound operation- Capacity management in inbound and outbound logistics	15
UNIT III Impact of Technology on E-Commerce Logistics	Role and advantages of technology in e-commerce logistics. - Technology disruption and innovation in e-commerce logistics- Challenges in adopting technology in Indian e-commerce logistics. -Major upcoming technologies and systems in e-commerce logistics- GPS tracking-Drone delivery-Electric vehicle delivery systems	10
UNIT IV Future of E-Commerce in India	Growth projections for e-commerce in India-Upcoming regulations and their likely impact on e-commerce logistics Global research on e-commerce logistics. Integration with stock & order processing systems-Systems used in Inbound and outbound operations-Systems used for Value-added delivery options (premium/express / scheduled / location mapping)-Customer and Support Relationships	10
Tutorial		15

References:

- Laudon, K. C., & Traver, C. G. (2023). *E-commerce 2023–2024: Business, technology, society* (18th ed.). Pearson Education Limited.
- Rayudu, C. S. (2023). *E-commerce*. Himalaya Publishing House.
- Kaur, I., & Kaur, R. (n.d.). *E-Commerce*. Kalyani Publishers.
- Diwan, P., & Sharma, S. (2022). *E-commerce*. Excel Books India.
- Christopher, M. (2016). *Logistics and supply chain management* (5th ed.). Pearson Education.
- Simchi-Levi, D., Kaminsky, P., & Simchi-Levi, E. (2008). *Designing and managing the supply chain: Concepts, strategies, and case studies* (3rd ed.). McGraw-Hill/Irwin.
- Harrison, A., & Van Hoek, R. (2011). *Logistics management and strategy: Competing through the supply chain* (4th ed.). Pearson Education.

<p>B.COM IN E-COMMERCE 1st SEMESTER Inventory Management–MC – I Course Code: B.C.E. 103</p>		
<p>Exam Duration: 3 hrs</p>	<p>Marks: 70</p>	<p>Lectures: 60</p>

Course Objectives:

This course is designed to equip students with a strong foundational understanding of inventory management principles, techniques, and their application in modern business environments. It aims to familiarize learners with various types of inventories, inventory control systems, valuation methods, and the role of inventory in supply chain efficiency. The course encourages analytical thinking through the evaluation of inventory performance using key metrics and case studies. By the end of the course, students will be able to critically assess inventory-related decisions and design effective inventory management strategies that align with business objectives and customer demands.

Course Outcomes: After successful completion of this course, students will be able to:

- Define and explain key concepts, functions, and types of inventory in business operations.
- Describe and differentiate various inventory control techniques such as EOQ, ABC analysis, VED analysis, and Just-in-Time (JIT).
- Apply inventory planning and valuation methods to determine optimal stock levels, reorder points, and cost implications.
- Analyze inventory data and performance indicators to identify inefficiencies and suggest improvement strategies.
- Evaluate inventory management systems and technology tools such as ERP, barcode systems, and automated warehousing for effectiveness in different business contexts.
- Design a basic inventory management plan that aligns with organizational goals, customer needs, and cost-efficiency principles.

Units	Contents	Hrs
UNIT I Introduction to Inventory Management	Inventory management Inventory management important, Role in inventory management in e-commerce supply chain, Inventory management terms-Types of inventory in the e-commerce supply chain, Management of inventory in the e-commerce supply chain.	10
UNIT II Basic Inventory Management Techniques and Relevance to E-Commerce Logistics	Economic order quantity-Minimum order quantity -ABC analysis. -Just-in-time inventory management. -Safety stock inventory. -FIFO and LIFO. -Batch tracking. -Consignment Inventory-Perpetual inventory management-Six Sigma and Lean Six Sigma-Demand Forecasting-Cross-docking-Bulk shipments.	12
UNIT III Inventory Management Metrics and Software	Inventory turnover -Safety stock -Reorder point -Backorder rate-Carrying cost of inventory. Inventory management software– Features of good quality software. -Choosing the correct warehousing management system.	13
UNIT IV Latest Trends in Inventory Management	Predictive picking using artificial Features of good quality software-Choosing the correct warehousing management system-Omnichannel inventory management solutions-Streamlined management of returned inventory, Streaming Analytics-Advanced sales forecasting inventory management skills.	10
Practical	Preparation of basic inventory control sheets, stock movement analysis, and reorder level calculations. Understanding layout, space utilization, picking & packing, and order processing. Knowledge of Inventory Recording Methods using Digital Systems (Excel, ERP like Tally, SAP, Oracle,)	30

References:

- Chopra, S., & Meindl, P. (2007). *Supply chain management* (3rd ed.). Pearson Education Asia.
- Kapoor, V. K. (2017). *Operations research: Concepts, problems & solutions*. Sultan Chand & Sons.
- Khurana, V. K. (2007). *Management of technology and innovation*. Ane Books India.

- Simchi-Levi, D. (2007). *Designing and managing the supply chain* (3rd ed.). Tata McGraw-Hill.
- Mulcahy, D. E. (1993). *Warehouse distribution and operations handbook* (6th ed.). McGraw-Hill.
- Richards, G. (2011). *Warehouse management: A complete guide to improving efficiency and minimizing costs in the modern warehouse*. Kogan Page.
- Rathee, M. M., & Rani, P. (2024). *Warehouse management and inventory control system*.

B.COM IN E-COMMERCE
1st SEMESTER
Outsourcing in E-Commerce–SEC – I
Course Code: B.C.E. 104

Exam Duration: 3 hrs

Marks: 50

Lectures: 45

Course Objectives:

This course is designed to provide students with a comprehensive understanding of the role and strategic importance of outsourcing in e-commerce. It aims to introduce learners to the core concepts, models, and drivers of outsourcing, including customer service outsourcing, IT services, and supply chain management. The course explores how outsourcing enhances operational efficiency, scalability, and customer satisfaction in digital businesses. Students will learn to evaluate outsourcing partners, assess risks, and make informed decisions on outsourcing strategies aligned with organizational goals. Through real-world case studies and application-based learning, the course develops students' ability to critically analyze outsourcing challenges, manage vendor relationships, and design effective outsourcing models that support growth in the competitive e-commerce environment.

Course Outcomes:

- Define and explain the fundamental concepts, types, and benefits of outsourcing in the context of e-commerce.
- Identify and describe key outsourcing functions such as logistics, customer support, IT operations, and content management in digital businesses.
- Apply outsourcing decision-making frameworks to determine when, what, and how to outsource in an e-commerce setup.
- Evaluate outsourcing risks, such as data security, quality control, and dependency, and recommend mitigation strategies.
- Design a strategic outsourcing model for an e-commerce business, considering cost efficiency, customer experience, and operational scalability.

Units	Details	Hrs
UNIT I Introduction to Outsourcing in E-Commerce	Outsourcing, features, Challenges of outsourcing (communication barriers, loss of control, etc.) limitations with outsourcing, Benefits of outsourcing e-commerce tasks (cost reduction, access to specialized skills, etc.). Outsourcing Strategic Assessment: Business Value Assessment, Operational Assessment, Financial Assessment, Risk Assessment, and Integrating the four risk elements. E-commerce business models (e.g., dropshipping,	10

	subscription-based, marketplace).	
UNIT II Online Market Platform and Outsourcing Risk Management	Online marketplaces and platforms for finding outsourcing partners., Criteria for evaluating potential providers (experience, expertise, pricing, etc.), Contract negotiation and legal considerations. Communication and collaboration tools, Setting clear expectations and performance metrics, monitoring and evaluating performance, Managing risks and resolving issues, and Building strong relationships with outsourcing partners.	10
UNIT III Legal, Ethical Considerations and Future Trends in E-commerce Outsourcing:	Data privacy and security, Intellectual property rights, Consumer protection laws, and Fair labour practices, Emerging technologies (AI, blockchain) and their impact on outsourcing, the evolving role of outsourcing in the e-commerce landscape, the impact of global events on outsourcing strategies.	10
Tutorial		15

References:

- Contractor, F. J. (2010). *Outsourcing economics: Global value chains in capitalist development*. Cambridge University Press
- David, F. R. (2017). *Strategic management: A competitive advantage approach, concepts and cases* (16th ed.). Pearson Education.
- Levy, M., & Weitz, B. A. (2012). *Retailing management* (8th ed.). McGraw-Hill Education.
- Palvia, P., & Palvia, S. C. J. (2016). *Global sourcing of services: Strategies, issues and challenges*. World Scientific Publishing Company.

B. Com in E-Commerce

2nd Semester

Course Contents

B.C.R/E/B 105 Personality Development and Communication Skills – (DSC-III)
B.C.E. 106 Management Dynamics and its Applications – (DSC-IV)
B.C.E. 107 Warehouse Management – (MC-II)
Course Code - B.C.E. (MDC – II)
B.C.E. 108 MIS for E-Commerce - (SEC-II)
Course Code - VAC – I: Environment-related course (As prepared by the Department of Env. Science)
Course Code - I/A/P/C* As per the guidelines of the University

B.COM IN E-COMMERCE 2nd SEMESTER PERSONALITY DEVELOPMENT AND COMMUNICATION SKILLS - DSC – III Course Code: B.C.R/E/B 105		
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Exam Duration: 3 hrs	Marks: 70	Lectures: 60
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Course Objectives:

This course aims to enhance students' self-awareness and confidence through personality development, equipping them with essential communication and soft skills for personal and professional success. It focuses on improving verbal and non-verbal communication, workplace etiquette, emotional intelligence, and interpersonal effectiveness to meet the demands of the modern retail and corporate environment.

Course Outcomes: After successful completion of this course, learners will be able to

- Describe the key elements, determinants, and types of personality, and assess personal strengths and weaknesses using self-assessment tools like SWOT analysis.
- Demonstrate foundational communication skills, including verbal, non-verbal, written, and listening, and apply techniques to overcome communication barriers.
- Develop professional communication competencies such as public speaking, resume writing, group discussion, and business etiquette for workplace readiness.
- Apply soft skills such as time management, positive attitude, emotional intelligence, and conflict resolution through experiential learning activities like role plays and mock interviews.

Units	Contents	Hrs
Unit – I Introduction to Personality Development	Concept and Meaning of Personality, Determinants of Personality: Heredity and Environment, Types of Personality (Introvert, Extrovert, Ambivert), Stages and Process of Personality Development, SWOT Analysis – Self-assessment Techniques, Importance of Grooming, Etiquette, and Body Language	12
Unit – II Communication Skills – Foundations	Meaning and Elements of Communication, Types: Verbal, Non-verbal, Written, and Visual, Communication Cycle and Process, Barriers to Communication and Overcoming Them, Listening Skills and Importance of Feedback, Essentials of Effective Communication	10

Unit - III Professional Communication Skills	Business and Workplace Communication, Public Speaking and Presentation Skills, Interview Skills and Resume Writing, Group Discussion Techniques, Email Writing and Telephone Etiquette, Cross-cultural and Gender-sensitive Communication	12
Unit – IV Personality in Action and Soft Skills	Time Management and Goal Setting, Positive Attitude and Self-motivation, Stress Management and Emotional Intelligence, Conflict Management and Interpersonal Relations, Mock Interviews, Role Plays, and Group Activities	11
Practical	Mock Interviews, Project Files and Group Discussions	30

References:

- Mitra, B. K. (2024). *Personality development and soft skills* (3rd ed.). Oxford University Press.
- Mishra, R. K. (n.d.). *Personality development*. Rupa Publications.

B.COM IN E-COMMERCE 2nd SEMESTER MANAGEMENT DYNAMICS AND ITS APPLICATIONS - DSC – IV Course Code: B.C.E. 106		
Exam Duration: 3 hrs	Marks: 70	Lectures: 60

Course Objective:

This course aims to provide students with an in-depth understanding of the evolving nature of management principles and their dynamic application in contemporary business environments. It introduces foundational concepts of planning, organizing, leading, and controlling, while emphasizing their relevance in rapidly changing and technology-driven industries such as e-commerce. The course explores the influence of global trends, innovation, digitalization, and sustainability on modern management practices. Students will develop the ability to analyze organizational behavior, leadership styles, decision-making processes, and strategic planning in both traditional and digital enterprises. By engaging with real-life case studies and management simulations, learners will be equipped to apply management theories effectively, adapt to change, and contribute to organizational growth and resilience.

Course Outcomes: After successful completion of this course, learners will be able to

- Explain the basic functions and principles of management and their evolution in response

to changing business environments.

- Identify and describe the roles of managers and the impact of dynamic external factors such as technology, globalization, and competition on management practices.
- Apply core management functions—planning, organizing, leading, and controlling—to real-life business scenarios.
- Analyze organizational structures, leadership styles, and decision-making processes to assess managerial effectiveness.
- Evaluate contemporary management approaches, including agile management, innovation management, and strategic leadership in digital and e-commerce businesses.
- Design adaptive management strategies that promote innovation, employee engagement, and sustainable business growth in dynamic business contexts.

Units	Contents	Hrs
Unit – I Introduction to management	Management: Introduction, Meaning & Definition – Evolution of Management Thoughts: Pre-Scientific Management Era & Modern Management Era – Nature and Characteristics of Management – Scope and Functional Areas of Management – Management as a Science, Art & Profession – Management and Administration – Management Principles: FW Taylor and Henry Fayol	12
Unit – II Planning, staffing, decision making and communication	Planning, Staffing, Directing and Controlling – its Meaning and Definition, Features & Importance – Steps in Process, Types, Advantages and Disadvantages Decision making: Meaning, Characteristics & Process – Types of Decisions Organization: Nature, Need and Importance – Organization Structure - its types and process Barriers to Communication – Steps to Overcome Communication Barriers – Types of Communications –	12
Unit - III Motivation, Leadership, Controlling and Co-ordination	Motivation Theories: Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory, Mc. Gregor's X and Y theory Leadership – Meaning – Characteristics of Leadership – Leadership styles, Qualities of a Good Leader. Principles of effective control system – Essentials of Effective Control system – Techniques of Control (meaning only) Co-ordination – Meaning – Importance and Principles of Co-ordination - steps in controlling,	11
Unit – IV Business social responsibility and managerial ethics	Business Social Responsibility: Meaning, Need & Importance – Green Management: Meaning, Green Management actions – Managerial Ethics: Meaning, Importance of Ethics in Business, Factors that determine Ethical or Unethical Behaviour	10

Tutorial		15
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References:

- Parikh, M., & Gupta, R. (n.d.). *Organisational behaviour*. McGraw-Hill.
- Rajkumar, S., & Nagarajan, G. (2021). *Management principles and applications*. Jayvee International Publications.
- Koontz, H., & Weihrich, H. (2017). *Essentials of management: An international and leadership perspective* (10th ed.). McGraw Hill Education.
- Bose, D. C. (n.d.). *Principles of management and administration*. PHI Learning.
- Prasad, L. M. (2020). *Principles and practice of management*. Sultan Chand & Sons.
- Gupta, S. K., & Joshi, R. (2014). *Management principles and organisational behaviour*. Kalyani Publishers.
- Singla, R. K. (2014). *Management process and organisational behaviour* [MBA/M.Com. ed.]. VK Publications.

B.COM IN E-COMMERCE 2nd SEMESTER WAREHOUSE MANAGEMENT - MC – II Course Code: B.C.E. 107		
Exam Duration: 3 hrs	Marks: 70	Lectures: 60

Course Objective:

This course is designed to provide students with a comprehensive understanding of warehouse management principles, functions, and operations in both traditional and e-commerce environments. It aims to equip learners with knowledge of warehouse design, layout planning, material handling systems, safety protocols, inventory control, and automation technologies. The course emphasizes the strategic role of warehousing in the supply chain and highlights its impact on cost efficiency, customer service, and delivery performance. Through case studies and practical applications, students will develop the ability to manage warehouse operations

effectively, optimize space utilization, ensure inventory accuracy, and support agile and scalable logistics systems.

Course Outcomes: After successful completion of this course, learners will be able to

- Explain the fundamental concepts and functions of warehouse management and its role in the supply chain.
- Describe various types of warehouses, their layouts, storage systems, and material handling equipment.
- Apply warehouse planning techniques to optimize space, labor, and resource utilization in warehousing operations.
- Analyze warehouse performance metrics such as inventory accuracy, order fulfillment rate, and storage efficiency to identify operational gaps.
- Evaluate the use of technology and automation in warehouse operations, including WMS, RFID, and barcode systems, for improving accuracy and speed.
- Design a warehouse operations plan addressing layout design, inventory flow, safety, and process optimization for a business scenario.

Units	Contents	Hrs
Unit – I Introduction to Warehouse (Storage and Packaging)	Background, Need, Importance, Types of Warehouses, warehouse layouts and layout related to functions. Associate warehouse -Its functions - equipment available in associate warehouse - Benefits of Warehousing. Warehouse Utilization Management - Study on emerging trends in warehousing sector – Dangerous Goods handling, Inbound & Outbound operations of a warehouse and handling of Inbound & Outbound operations.	10
Unit – II Receiving and Dispatch of Goods in warehouse	Various stages involved in receiving goods – Stages involved receipt of goods- Advanced shipment notice (ASN) or invoice items list- Procedure for Arranging of goods on dock for counting and Visual inspection of goods unloaded- Formats for recording of goods unloaded from carriers- Generation of goods receipt note using computer- Put away of Goods- Put away list and its need-Put away of goods into storage locations - storage location codes and its application- Process of put away activity- Procedure to Prepare Warehouse dispatches	12
Unit - III Warehouse Activities and Distribution	Explain receiving, sorting, loading, unloading, Picking Packing and dispatch, activities and their importance in a warehouse - quality parameters - Quality check-need for quality check-importance of quality check. Procedure to develop Packing list / Dispatch note-Cross docking method, Importance of proper packing-Packing materials - Packing machines -Reading labels	12

	Distribution, Need, functions of for physical distribution, marketing forces affecting distribution. Channels of distribution: role, functions, structure, designing distribution channel.	
Unit – IV Warehouse Safety Rules and Procedures	The safety rules and Procedures to be observed in a Warehouse - Hazardous cargo – Procedure for Identification of Hazardous Cargo - safety data sheet- Instructions to handle hazardous cargo - Familiarization with the industry. Health, Safety & Environment - safety Equipment's and their uses - 5S Concept on shop floor. Personal protective Equipment's (PPE) and their uses.	11
Practical	Warehouse visit to identify material handling equipment: pallet jacks, forklifts, conveyors, etc., Determine suitable storage systems: pallet racking, bin storage, shelving. Practice FIFO, LIFO, FEFO stock rotation methodson sample inventory data, Stock Entry, Stock Issue, Stock Return using Excel or inventory software.	30

References:

- Saxena, J. P. (2003). *Warehouse management and inventory control* (1st ed.). Vikas Publishing House Pvt Ltd.
- Rathee, M. M., & Rani, P. *Warehouse management and inventory control system*.
- Kapoor, S. K., & Kansal, P. *Basics of distribution management: A logistical approach*. Prentice Hall of India.
- Richards, G. (2011). *Warehouse management: A complete guide to improving efficiency and minimizing costs in the modern warehouse*. Kogan Page.
- Rathee, M. M., & Rani, P. (2024). *Warehouse management and inventory control system*. [Literatureslight Publishing](#).

B.COM IN E-COMMERCE
2nd SEMESTER
MIS FOR E-COMMERCE - SEC – II
Course Code: B.C.E. 108

Exam Duration: 3 hrs

Marks: 50

Lectures: 45

Course Objective:

This course aims to provide students with a solid understanding of Management Information Systems (MIS) and their application in e-commerce environments. It introduces the role of information systems in supporting managerial decision-making, streamlining business operations, and enabling strategic advantages in digital commerce. The course covers key MIS components such as databases, networks, e-commerce infrastructure, business intelligence, and cloud-based systems. Students will explore how MIS facilitates data-driven decisions, customer relationship management (CRM), inventory control, and real-time analytics in online businesses. By the end of the course, students will be able to understand, evaluate, and design MIS solutions that enhance efficiency and competitiveness in the e-commerce sector.

Course Outcomes: After successful completion of this course, learners will be able to

- Explain the fundamentals of Management Information Systems and their role in business and e-commerce operations.
- Identify the components and types of MIS, including transaction processing systems, decision support systems, and customer relationship management tools.
- Apply MIS concepts and tools to support key business functions such as sales tracking, inventory management, and customer engagement in e-commerce.
- Analyze business data and information flows within MIS frameworks to improve decision-making and operational efficiency.
- Evaluate MIS platforms and technologies used in e-commerce for scalability, data security, and integration with business processes.
- Design a basic MIS model or dashboard for an e-commerce business that supports performance monitoring and strategic planning.

Units	Contents	Hrs
Unit I Management Information Systems	Information Systems, Changing Business Environment in retail, MIS and its recent trends, Contemporary Approach to Information Systems: Business Analytics and Business Intelligence. E- Commerce Business Processes and Information Systems Types of Information Systems Systems for Collaboration and Social Commerce Information Systems Function in Business, Electronic Commerce in Digital Organization, Role of Digital Technologies	10

Unit - II Customer Segmentation and Enhancing Decision Making	Customer Segmentation, Personalization and Recommendations, Decision Making and Information Systems Business Intelligence in the Enterprise Business Intelligence Constituencies Building Information Systems including Mashups Managing Projects: Project Management Methodology Managing Global Systems	10
Unit – III Redesigning the Organization with Information Systems Procedures	Business Process Management, System Analysis Overview of ERP, CRM, SCM, HRM systems: Benefits and challenges of implementation, Implementation lifecycle of Information System, User training, resistance to change, Risk management and ethical issues in its adoption, Centralization vs. decentralization with Information System, Virtual organizations and remote work, Agile and networked organizational models.	10
Tutorial		15

References:

- Laudon, K. C., & Laudon, J. P. (2020). *Management information systems: Managing the digital firm* (16th ed.). Pearson Education.
- Meier, A., & Stormer, H. (2009). *eBusiness & eCommerce: Managing the digital value chain*. Springer.
- Patil, M. B. (2021). *Management information system for development of e-commerce*. Horizon Books.

B. Com in E-Commerce

3rd Semester

Course Contents

B.C.R/E/B 201 Customer Relationship Management
B.C.E. 202 Entrepreneurship and Venture Creation
B.C.E. 203 Advertisement and Sales Management
Course Code - B.C.E. MDC – III
B.C.E. 204 Cyber Law and Security
Course Code – VAC–II: As per the faculty of commerce and management
Course Code – AEC–II: As per the guidelines of the University

B. Com in E-Commerce

4th Semester

Course Contents

B.C.R/E/B. 205 IT Skills in Business
B.C.E. 206 Digital Marketing
B.C.E. 207 E-Commerce Packaging and Fulfilment
B.C.E. 208 a) Operations Management OR b) Supply Chain Management
Course Code - VAC–III: As per the faculty of commerce and management
Course Code – AEC–III: As per the guidelines of the University

B. Com in E-Commerce

5th Semester

Course Contents

B.C.E. 301 Allied Course: MOOC
B.C.E. 302 Apprenticeship (As prescribed by Sectoral Skill Council)

B. Com in E-Commerce

6th Semester

Course Contents

B.C.E. 303 Allied Course: MOOC
B.C.E. 304 Apprenticeship (As prescribed by Sectoral Skill Council)

Recommendations:

13. The course is aligned with NEP, 2020, so it should be introduced with the adoption and implementation of NEP, 2020 only.
14. Comprehensive infrastructure having E-Classrooms and specialised exclusive faculty for teaching and mentoring this programme, like Professor of Practice and Industry Experts required in respective HEI.
15. The course is suitable for the self-financing mode.
16. Clear and well-defined role, responsibility, and accountability of CRISP/Mediating Apprentice Training Agency, regarding industry apprenticeship to ensure the mental, financial, and physical health of students through a proper contract between CRISP/Mediating Apprentice Training Agency and the Department of Education/GoHP.
17. UGC/Competent Body of Governing Higher Education of Universities in India's guidelines on the AEDP programme will be final and followed in spirit while dealing with any matter or dispute in this programme.
18. Tripartite Agreements mentioned in the AEDP programme should be signed at the University/Department of Education Level on behalf of all HEIs running this UG Programme to create a comprehensive umbrella of industries providing apprenticeship.

