# CH. CHARAN SINGH UNIVERSITY, MEERUT

# UNDERGRADUATE CURRICULUM
# FRAMEWORK- 2022
# BASED ON NEP- 2020

## B.Com in Logistics
## (Three-year Degree Apprenticeship Programme)

**w.e.f.**
**2025-26 session**

# B.Com in Logistics

## *(Three-year Degree Apprenticeship Programme)*

**Programme Overview**

India is rapidly emerging as a global logistics hub, driven by exponential growth in e-commerce, manufacturing, infrastructure development, and international trade. By 2030, the logistics and supply chain sector is expected to be one of the largest employment generators in the country. However, the sector faces a major challenge – the shortage of skilled manpower with the right blend of academic knowledge and industry-relevant expertise.

To bridge this gap, B.Com in Logistics has been designed as an Apprenticeship Embedded Degree Programme (AEDP), curated in consultation with experts from industry and academia. The programme blends commerce education with specialized training in logistics and supply chain management, ensuring that students acquire both theoretical foundations and hands-on experience.

The curriculum follows the principles of dual learning methodology:

- **General Education:** Core commerce subjects like accounting, economics, business law, and management.
- **Logistics & Supply Chain Training:** Industry-oriented modules covering warehousing, transportation, inventory management, freight forwarding, procurement, e-commerce logistics, and emerging technologies in supply chains.

A distinctive feature of this programme is the stipend-based apprenticeship / On-the-Job Training (OJT), delivered in collaboration with logistics companies, e-commerce giants, third-party logistics providers (3PLs), and other industry partners. Students will undergo practical training in live logistics environments under the guidance and mentorship of industry professionals.

By the end of the programme, graduates will not only gain a degree in commerce with a specialization in logistics but will also have workplace exposure, practical skills, and professional competencies. This hybrid learning design ensures that students are employment-ready upon graduation, with the potential to fast-track their careers in logistics, supply chain, and allied sectors, both in India and abroad.

# PROGRAM OUTCOMES

Upon completion of the Bachelor of Commerce (Digital Sales & Marketing) program, students will be able to:

1. Fundamental Knowledge of Commerce and Logistics Demonstrate a comprehensive understanding of commerce principles and logistics management, including supply chain operations, transportation systems, and warehousing.
2. Application of Logistics Tools and Techniques Apply appropriate tools, technologies, and analytical techniques to solve real-world logistics and supply chain problems effectively.
3. Business and Financial Acumen Exhibit proficiency in core areas of business such as accounting, finance, economics, and business laws, with specific application to the logistics sector.
4. Industry Readiness and Employability Develop industry-relevant competencies including familiarity with ERP systems, freight documentation, and logistics software to enhance employability in logistics and allied sectors.
5. Problem-Solving and Critical Thinking Analyze business situations, identify logistical bottlenecks, and develop innovative and sustainable solutions using critical thinking and data-driven decision-making.
6. Communication and Interpersonal Skills Demonstrate effective written and oral communication skills and the ability to work collaboratively in diverse teams within logistics and supply chain environments.
7. Ethics and Corporate Social Responsibility Understand the importance of ethical conduct, sustainability, and corporate social responsibility in logistics, including green supply chain practices.
8. Global and Cultural Perspective Recognize and appreciate the global nature of logistics, including cross-border trade regulations, international logistics practices, and multicultural work environments.
9. Leadership and Entrepreneurial Skills Cultivate leadership qualities and entrepreneurial thinking to manage logistics operations or start logistics-related ventures.

10. Legal and Regulatory Understanding Interpret and apply relevant laws and regulations pertaining to logistics, transportation, trade compliance, and import-export procedures.
11. Lifelong Learning and Technological Adaptability Engage in lifelong learning and stay updated with emerging technologies such as AI, IoT, and blockchain in logistics and supply chain management.
12. Research and Innovation in Logistics Develop the ability to conduct basic research, interpret logistics data, and contribute to innovation in logistics processes and business models.

## Eligibility Criteria

**1. Eligibility for entry to the program:** Senior Secondary School Leaving Certificate or Higher Secondary (12th Grade) Certificate obtained after the successful completion of Grade 12 or equivalent stage of education corresponding to Level-4.

**2. Duration:**Three Years (Six semesters), max period to complete degree – *6` years.*

**3. Programme Content:**

- 12 Domain Courses in Semesters I, II, III, and IV
- 2 Allied Courses in the MOOC format in Semesters V and VI (minimum 2 credits each)
- 2 Spells of Apprenticeship Training for six months each in Semesters V and VI

**4. Three-year (Six semesters) Degree Apprenticeship Programme Course Credits:** 130 credits including 40 credits through twoapprenticeships.

**5. Multiple Entry and Exit Options**

***(i) UG Certificate with Single Major***

On exit after the completion of the first year (two semesters) with 44 credits and 4 credits of a vocational course (work-based learning/ internship). Re-entry in the degree program with one

major (After one-year Certificate): It is allowed within three years, if in addition to the 44 credits, one vocational course (work-based learning/internship) of 4 credits during the summer vacation after the second semester has been completed. However, it is necessary to complete the degree programwithin the stipulated maximum period of six years.

***(ii) UG Diploma with Single Major***

On exit after the completion of the second year (four semesters) with 86 credits including 4 credits of vocational course (work-based learning/ internship till secondyear). Re-entry in the degree program with one major (after two-year Diploma): It is allowed within three years, if in addition to the 86 credits, one vocational course (work-based learning/ internships) of 4credits during the summer vacation after the second or fourth semester has been completed. However, it is necessary to completethe degree program within the stipulated maximum period of six years.

***(iii) Three-year UG Degree with Single Major***

On exit after the competition of the third year (six semesters) with 130 credits including 4credits ofVocational Course (work-based learning/ internship within three years). It is necessary to complete the degree program within the stipulatedmaximum period of six years.

**6. Components of a Course**

Each course may have only lecture component or a lecture and tutorial component or lecture and practicum component or lecture, tutorial, and practicum component, oronly a practicum component.

**7. Credits**

(i) 1 credit of lecture/ tutorial means one hour of engagement per week and is equivalent to 15 hours of teaching in one semester.

(ii) 1 credit of workshop/ internship/ project/ studio activity/ practical/ lab work/community engagement/services/ fieldwork means two hours of engagement perweek and is equivalent on 30 hours of engagement in one semester.

**8. Category of Discipline**

The Three-year Undergraduate Program (Apprentice based program) will comprise (i) Major discipline: A discipline or subject of main focus and the degree will be awarded in that discipline on securing the prescribed number of credits.

**9. Category of Courses**

The Three-year Undergraduate Program will comprise various categories of courses

***I. Major Discipline Specific Core Course (MJDSCC)***

DSC/ MJDSCC are the core credit courses of the specific discipline spreading across the semesters giving adequate knowledge of the Major Discipline.

***II. Major Discipline Specific Elective Course (MJDSEC)***

DSEC/ MJDSEC are the discipline-specific open elective courses offered froma pool of courses by the Department itself. MJDSEC once allotted (as per rule) to student will not be changed.

***III. Ability Enhancement Course (AEC)***

AEC courses will aim to create competency in a Modern Indian Language (MIL) and in the English language with special emphasis on language and communication skills. These courses should enable students to acquaint themselves with the cultural and intellectual heritage of the chosen MIL and English language. These will be mandatory for all disciplines.

***IV. Skill Enhancement Course (SEC)***

The Departments shall offer these courses across Faculties in groups. These courses are aimed at imparting practical skills, hands-on training, soft skills, etc., to enhance the employability of students. A student can pick any course of choice from the poolof courses. (Example: Programming Languages, Web Designing, Graphic design, Languages, Project Management, Data Analysis and Visualization, Photography, Financial Literacy, Customer Service and Sales Techniques, Cyber security, etc.)

***V. Value Addition Course (VAC) Common to all UG Students***

These courses will be based on ethics, culture, Indian Knowledge systems, constitutional values, etc. to understand India, sports education, Yoga education, Health and Fitness education, environmental education, digital and technological solutions, and similar courses.

***VI. VIAPCW:*** Summer Vocational Course/ Internship/ Project/ Community Outreach /Workshop (four weeks/ 120 hours) in the relevant field from any government/government funded organization, PSU, and reputed private organizations.

**10. Standard of Passing & Award Division**

Standard of passing &award of divisions shall be as per the university policies for other under-graduation programme in the commerce.

**11. Continuous Internal Assessment**

The continuous internal assessment system, including the assessment components, periodicity, and proportionate weight in the total score for a particular course, is as per the policies and practices of the university.

**12. Attendance**

The mandatory minimum attendance in teaching semesters is as per the existing policies and practices of the university.

Attendance requirement during Apprenticeship Training is as per the conditions/norms of the Apprenticeship Contract, Apprentices Act 1961, and National Apprenticeship Promotion Scheme.

**13. Examination**

The end semester examination for courses scheduled in the teaching semesters will be conducted and results declared by the university. The question paper pattern for these examinations will be as per the format decided by the university.

# B.Com in Logistics

## Structure with Credit hours

| Course Code | Course Title | Course Type | Credit | Internal | External | Marks |
|---|---|---|---|---|---|---|
| **SEMESTER 1** | | | | | | |
| DSC- 1.1 | Fundamentals of Logistics | DSC | 4 | 25 (T) | 75(T) | 100 |
| DSC- 1.2 | Materials Management | DSC | 4 | 25 (T) | 75(T) | 100 |
| DSC- 1.3 | Warehousing & Distribution Centre Operations | DSC | 4 | 25 (T) | 75(T) | 100 |
| DSE- 1.1 | Financial Accounting | DSE | 4 | 25 (T) | 75(T) | 100 |
| | **OR** | | | | | |
| DSE- 1.2 | Business Mathematics | DSE | 4 | 25 (T) | 75(T) | 100 |
| SEC 1.1 | Word & Presentation Skills | SEC | 2 | 40(T) | 60(P) | 100 |
| VAC 1.1 | Constitutional Values | VAC | 2 | - | 100(T) | 100 |
| AEC 1.1 | English Language -I | AEC | 2 | 25 (T) | 75 (T) | 100 |
| | | | **22** | | | |
| **SEMESTER 2** | | | | | | |
| DSC- 2.1 | Freight Forwarding (Ocean & Air Cargo) | DSC | 4 | 25 (T) | 75(T) | 100 |
| DSC- 2.2 | Forecasting And Inventory Management | DSC | 4 | 25 (T) | 75(T) | 100 |
| DSC- 2.3 | Surface Transportation | DSC | 4 | 25 (T) | 75(T) | 100 |
| DSE- 2.1 | Business Statistics | DSE | 4 | 25 (T) | 75(T) | 100 |
| | **OR** | | | 25 (T) | 75(T) | |
| DSE-2.2 | Business Law | DSE | 4 | 25 (T) | 75(T) | 100 |
| SEC- 2.1 | Data Spreadsheet | SEC | 2 | 40(T) | 60(P) | 100 |
| VAC-2.1 | Any course from SWAYAM PORTAL | VAC | 2 | -- | 100(T) | 100 |
| AEC -2.1 | English Language - II | AEC | 2 | 25 (T) | 75(T) | 100 |
| | | | **22** | | | |
| | **Total credits after one year** | | 44 | | | |
| | *VIAPCW – in the summer break after semester II | | 4 | | | |
| | **Grand Total credits after one year** | | 44+4 | | | |

*Exit-1: Undergraduate Certificate in Major Discipline after securing 44 credits in two semesters (one year) of a UG (Honors/honors with Research) program with single major and 4 credits in a Vocational Course/Internship/Apprenticeship/Project/Community Outreach/Workshop (VIAPCW)* offered during first year summer term.

# DSC 1.1 – FUNDAMENTALS OF LOGISTICS

| **Programme:** B.Com in Logistics | **Year:** First | **Semester:** I |
|---|---|---|
| **Subject:** Logistics | | |
| **Course Code:** DSC 1.1 | **Course Title:** Fundamentals of Logistics | **(Theory)** |

**Course Objectives:**

- To develop competencies and knowledge of students to become logistics professionals

**Learning outcomes:**

- Understand the basics of logistics, its cost dynamics, sub-sectors, and role of technology.
- Analyze logistics in customer service, procurement, outsourcing, and specialized sectors like EXIM and cold chain.
- Evaluate global logistics systems, integration needs, and the role of 3PL and 4PL providers.
- Explain logistics infrastructure including warehousing, transport, courier services, and e-commerce logistics.

| **Credit:** 4 | **Core Course** |
|---|---|
| **Max Marks:** 25+75 (Internal + External) | **Min. Passing Marks:** |

| Unit | Details | Credit | Hours |
|---|---|---|---|
| I | Introduction to Logistics: History of Logistics Need for logistics- Cost and Productivity, cost saving & Productivity improvement. Logistics Cost, reduction in logistics cost, benefits of efficient Logistics, Principles of Logistics, Technology & Logistics -Informatics, Logistics optimization. Listing of Sub-sectors of Logistics | 1 | 15 |
| II | Logistics and Customer Service - Definition of Customer Service Elements of Customer Service-Phases in Customer Service-Customer Retention - Procurement and Outsourcing - Definition of Procurement/Outsourcing - Benefits of Logistics Outsourcing - Critical Issues in Logistics Outsourcing a) EXIM: Brief on EXIM/FF & CC, Multi-modal transportation, brief on customs clearance, bulk load handling and brief on trans-shipment; b) Supply chain; c) Cold chain; d) Liquid Logistics; e) Rail Logistics. | 1 | 15 |
| III | Global Logistics - Global Supply Chain - Organizing for Global Logistics- Strategic Issues in Global Logistics - Forces driving Globalization - Modes of Transportation in Global Logistics Barriers to Global Logistics - Markets and Competition - Financial Issues in Logistics Performance - Integrated Logistics - Need for Integration - Activity Centres in Integrated Logistics. Role of 3PL & 4PL. | 1 | 15 |
| IV | a) Warehouse: Warehouse-Meaning, Types of Warehouses Benefits of Warehousing. b) Transportation- Meaning; Types of Transportations, efficient transportation system and Benefits of efficient transportation systems. c) Courier/Express - Courier/Express-Meaning, Categorization of Shipments, Courier Guidelines, Pricing in Courier - Express Sector for international and domestic shipping. d) E-Commerce - Meaning, Brief on Fulfillment Centers, Reverse logistics in e-commerce sector, Marketing in e-commerce and future trends in e-commerce. | 1 | 15 |
| **Teaching Learning Process:** Class discussions/ demonstrations, Powerpoint presentations, Class | | | |

| activities/ assignments etc. |
|---|
| **References**<br>• Fundamentals of Logistics Management (The Irwin/Mcgraw-Hill Series in Marketing), Douglas Lambert, James R Stock, Lisa M. Ellram, McGraw-hill/Irwin, First Edition, 1998.<br>• Vinod V. Sople (2009) Logistic Management (2nd Edn.) Pearson Limited.<br>• Logistics Management for International Business: Text and Cases, Sudalaimuthu& Anthony Raj, PHI Learning, First Edition, 2009.<br>• Fundamentals of Logistics Management, David Grant, Douglas M. Lambert, James R.Stock, Lisa M. Ellram, |
| Suggested Continuous Evaluation Methods:<br>Assignment, Internal, Quiz, PPT presentation, External Examination etc |
| Suggested equivalent online courses:<br>Suggestive digital platforms web links-ePG-Pathshala, IGNOU & UPRTOU online study material<br>SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx |

# DSC 1.2 – MATERIALS MANAGEMENT

| **Programme:** B.Com in Logistics | **Year:** First | **Semester:** I |
|---|---|---|
| **Subject:** Logistics | | |
| **Course Code:** DSC 1.2 | **Course Title:** Materials Management | **(Theory)** |

**Course Objectives:**

- To help Students to understand basic Principles and concept of material Management

**Learning outcomes:**

- Understand the evolution, scope, and objectives of materials management and supply chain analytics.
- Explain purchasing methods, procurement processes, vendor relations, and governmental practices.
- Analyze inventory types, EOQ models, forecasting techniques, and material requirement planning.
- Apply quality control tools, cost reduction techniques, and understand stores management and safety.

| **Credit:** 4 | **Core Course** |
|---|---|
| **Max Marks:** 25+75 (Internal + External) | **Min. Passing Marks:** |

| Unit | Details | Credit | Hours |
|---|---|---|---|
| I | Introduction: Materials Management - Evolution, Importance, Scope and Objectives- Interface with other functions. -Supply Chain Management - Objectives- Components, Trade off Customer Service & Cost. Supply Chain Analytics. | 1 | 15 |
| II | Purchasing: purchasing and procurement activities under Materials management- Purchasing Methods- Purchasing and quality Assurance- Purchase Cycle – governmental purchasing practices and procedures - Negotiation & Bargaining – Vendor relations | 1 | 15 |
| III | Inventory - Need of Inventory -Types of Inventories - Basic EOQ Model - EOQ with discounts – Different types of Analysis. Forecasting–methodsofforecasting-MaterialRequirementPlanning(MRP)-InputandoutputofMRPsystem -BOMExplosion-MRPII. | 1 | 15 |
| IV | Quality control of material: Incoming material quality control- statistical quality control (Various control charts) - Inventory control & Cost Reduction techniques. Value Analysis & Value Engineering. Standardization – need and importance. Codification - concept, benefits. Stores - Functions- Stores layout -documentation- Materials handling and storage systems, - Principles of Materials Handling system – Safety issues | 1 | 15 |

**Teaching Learning Process:** Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.

**References**


- Materials management: procedures, text and cases - A.K. Datta
- Materials management: An integrated approach - P. Gopalakrishnan
- Introduction to Materials management - J.R. Tony Arnold & Stephen N. Chapman
- Purchasing and Materials Management - K S Menon
- Handbook of Materials Management – Gopalakrishnan


Suggested Continuous Evaluation Methods:
Assignment, Internal, Quiz, PPT presentation, External Examination etc

Suggested equivalent online courses:
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# DSC 1.3 – WAREHOUSING & DISTRIBUTION CENTRE OPERATIONS

| **Programme:** B.Com in Logistics | **Year:** First | **Semester:** I |
|---|---|---|
| **Subject:** Logistics | | |
| **Course Code:** DSC 1.3 | **Course Title:** Warehousing & Distribution Centre Operations | **(Theory)** |

**Course Objectives:** To orient students about contemporary practices followed in Warehousing & Logistics

**Learning outcomes:**

- Understand the types, functions, layouts, and strategic aspects of warehouses and equipment needs.
- Explain goods receiving processes, documentation, and put-away systems in warehouse operations.
- Apply procedures for dispatch, packaging, labeling, cross-docking, and warehouse automation tools.
- Analyze distribution systems, channel design, and implement warehouse safety and 5S practices.

| **Credit:** 4 | **Core Course** |
|---|---|
| **Max Marks:** 25+75 (Internal + External) | **Min. Passing Marks:** |

| Unit | Details | Credit | Hours |
|---|---|---|---|
| I | Introduction to Warehouse (Storage and Packaging) Background - Types of Warehouses - Broad functions in a warehouse - warehouse layouts and layout related to functions. Equipment requirement in warehouse -Strategic Aspects of Warehouse. | 1 | 15 |
| II | Receiving of Goods - Advanced shipment notice (ASN)-Goods Receipt note-(GRN)-Stages involved receipt of goods- Visual inspection of goods unloaded-Formats for recording of goods unloaded from carriers- Procedure for Arranging of goods on dock -Put away of Goods- its activity -Put away list and its need-Put away of goods into storage locations - storage location codes and its application | 1 | 15 |
| III | Procedure to prepare warehouse dispatches-Preparing Packaging List/Dispatch Note-Packaging-its importance of packing-Packing Materials-reading Labels-quality parameters in packing significance-Cross Docking Method-and its application- Automation: Pick / Put to Light - A Frame - Automated Order Selection – Pick-N- Go - Outbound Sorters - Automatic Truck Loading. | 1 | 15 |
| IV | Distribution – Definition – Need for physical distribution –-concept – system perspective - functions of distribution – marketing forces affecting distribution. Channels of distribution: role of marketing channels – channel functions – channel structure –designing distribution channel – choice of distribution channels<br>Warehouse Safety Rules and Procedures: Hazardous cargo – Procedure for Identification of Hazardous Cargo - safety data sheet- Familiarization with the industry. Health, Safety & Environment - 5S Concept on shop floor. Personal protective Equipment's (PPE) and their uses. | 1 | 15 |

**Teaching Learning Process:** Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.

**References**

- Definitive Guide to Warehousing, The: Managing the Storage and Handling of Materials and Products in the Supply Chain (Council of Supply Chain Management Professionals) 1st Edition
- Warehouse Management: A Complete Guide to Improving Efficiency and Minimizing Costs in the Modern Warehouse- III Edition-Gwynne Richards

Suggested Continuous Evaluation Methods:
Assignment, Internal, Quiz, PPT presentation, External Examination etc

Suggested equivalent online courses:
Suggestive digital platforms web links-ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal
http://heccontent.upsdc.gov.in/Home.aspx

# DSE 1.1 – BUSINESS STATISTICS

| **Programme:** B.Com in Logistics | **Year:** First | **Semester:** I |
|---|---|---|
| **Subject:** Logistics | | |
| **Course Code:** DSE 1.1 | **Course Title:** Business Statistics | **(Theory)** |

**Course Objectives:**

The objective of this course is to provide students with a foundational understanding of statistical tools and techniques relevant to business decision-making. It equips learners with knowledge of data presentation, summarization, and interpretation through descriptive statistics, probability theory, statistical distributions, and inferential methods like correlation, regression, index numbers, and time series analysis. The course emphasizes analytical thinking and practical application of statistical methods to real-world business problems.

**Learning outcomes:**

- Understand and apply basic statistical concepts such as data types, measures of central tendency (mean, median, mode), and measures of dispersion (range, standard deviation, variance, etc.).
- Compute and interpret moments, skewness, and kurtosis, and assess the significance of data distribution patterns.
- Apply the principles of probability theory including classical, empirical, and subjective approaches, along with key theorems like addition, multiplication, conditional probability, and Bayes' theorem.
- Analyze random variables using discrete and continuous probability distributions, such as Binomial, Poisson, and Normal distributions, and apply them in solving business-related problems.

| **Credit:** 4 | **Elective Course** |
|---|---|
| **Max Marks:** 25+75 (Internal + External) | **Min. Passing Marks:** |

| Unit | Details | Credit | Hours |
|---|---|---|---|
| I | **Descriptive Statistics**<br>Measures of Central Tendency: Arithmetic Mean, Median, Mode. Measures of Dispersion: Range, Quartile & Mean Deviation, Standard Deviation, Variance, Coefficient of Variation. Moments: Computation, Skewness, Kurtosis, Significance. | 1 | 15 |
| II | **Probability & Distributions**<br>Theory and approaches to probability, theorems (Addition, Multiplication), Conditional Probability, Bayes' Theorem. Discrete Distributions: Binomial and Poisson (Properties & Applications). Continuous Distribution: Normal distribution (Curve properties, computation, and business applications). | 1 | 15 |
| III | **Correlation, Regression & Index Numbers**<br>Correlation: Types, Pearson's coefficient, Rank correlation, Probable & Standard Errors. Regression: Least Squares, Regression Lines & Equations, Coefficients, Standard Error of Estimate. Index Numbers: Meaning, Uses, Construction (Laspeyres, Paasche, Fisher), Consumer Price Index. | 1 | 15 |
| IV | **Time Series Analysis**<br>Components of Time Series, Models (Additive, Multiplicative).Trend Fitting: Least Squares (Linear & Parabolic).Shifting Origin, Conversion of Equations (Annual ↔ Quarterly/Monthly). | 1 | 15 |
| **Teaching Learning Process:** Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc. | | | |

**References**


- Anderson, D. R. Statistics for learners of Economics and Business. Boston: Cengage Learning.
- Douglas A. Lind, Robert D. Mason, William G. Marchal. Basic Statistics for Business and Economics. Mc-Graw-Hill international editions.
- Gupta, S. C. & Gupta, I. Business Statistics, Mumbai: Himalaya Publishing House.
- Gupta, S. P., & Gupta, A. Business Statistics: Statistical Methods. New Delhi: S. Chand Publishing.
- Hazarika, P. A. Textbook of Business Statistics. New Delhi: S. Chand Publishing.


Suggested Continuous Evaluation Methods:
Assignment, Internal, Quiz, PPT presentation, External Examination etc

Suggested equivalent online courses:
Suggestive digital platforms web links-ePG-Pathshala, IGNOU & UPRTOU online study material
SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx

# DSE 1.2 – BUSINESS MATHEMATICS

| **Programme:**B.Com in Logistics | **Year:** First | **Semester:** I |
|---|---|---|
| **Subject:** Logistics | | |
| **Course Code:** DSE 1.2 | **Course Title:** Business Mathematics | **(Theory)** |

**Course Objective:**This course aims to develop the students' mathematical and analytical skills for solving quantitative problems in business and economics. It emphasizes practical applications of mathematical concepts such as matrices, financial mathematics, calculus, and combinatorics to support effective decision-making.

**Learning Outcomes:**

By the end of this course, students will be able to:

- Solve systems of linear equations and analyze business models using matrices and determinants.
- Apply the concepts of interest, annuities, and present/future value to solve financial and investment-related problems.
- Use principles of counting, permutations, combinations, and binomial expansion in real-life and business scenarios.
- Understand and apply basic concepts of calculus to interpret and solve business problems involving change and accumulation.

| **Credit:** 4 | **Elective Course** |
|---|---|
| **Max Marks:** 25+75 (Internal + External) | **Min. Passing Marks:** |

| Unit | Details | Credit | Hours |
|---|---|---|---|
| I | **Matrices and Determinants**<br>Overview of matrices; Solving systems of linear equations (up to three variables) using matrix inversion and Cramer's Rule; Introduction to Leontief Input-Output Model (Open Model only). | 1 | 15 |
| II | **Mathematics of Finance**<br>Rates of interest: nominal, effective, and their relationships; Compound interest in various compounding situations; Applications in asset depreciation and average due date; Types of annuities (ordinary, due, deferred, continuous); Perpetuity; Determination of present and future values; Applications in capital expenditure and leasing. | 1 | 15 |
| III | **Permutation, Combination & Binomial Theorem**<br>Fundamental principles of counting; Factorial notation; Calculation of permutations and combinations; Applications to real-life problems; Binomial Theorem: Expansion, particular term, middle term, independent term, and coefficient for positive integral index. | 1 | 15 |
| IV | **Calculus**<br>Functions, limits, and derivatives; Basic rules: sum, difference, product, quotient, and function of a function; Elementary integration (excluding trigonometric and hyperbolic functions); Application to simple business scenarios. | 1 | 15 |

**Teaching Learning Process:** Class discussions/ demonstrations, PowerPoint presentations, Class activities/ assignments etc.

**References**


- Anthony, M., & Biggs, N. (1996). Mathematics for Economics and Finance. Cambridge: Cambridge University Press
- Ayres, F. J. (1963). Theory and Problems of Mathematics of Finance. New York: McGraw Hill Publishing.

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|---|
| • Budnick, P. (1986). Applied Mathematics for Business, Economics, & Social Sciences. New York: McGraw Hill Publishing.<br>• Ghosh &sinha(2018). Business Mathematics and statistics. Oxford University Press.<br>• S.K. Sharma and Kaur, Gurmeet. Business Mathematics. Sultan Chand & Sons (P) Ltd, New Delhi. |
| Suggested Continuous Evaluation Methods:<br>Assignment, Internal, Quiz, PPT presentation, External Examination etc |
| Suggested equivalent online courses:<br>Suggestive digital platforms web links-ePG-Pathshala, IGNOU & UPRTOU online study material<br>SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx |

# SEC 1.1 – WORD & PRESENTATION SKILLS

| **Programme:** B.Com in Logistics | | **Year:** First | **Semester:** I |
|---|---|---|---|
| **Subject:** Logistics | | | |
| **Course Code:** SEC 1.1 | **Course Title:** Word & Presentation Skills | | **(Theory)** |

**Course Objective:**
This course is designed to enhance students' proficiency in creating, editing, and formatting documents using word processing tools and to build effective presentation skills using presentation software. It aims to improve communication, documentation, and professional presentation abilities.

**Learning Outcomes:**
1. Create and professionally format business and academic documents using word processing tools.
2. Design visually appealing and content-rich presentations for academic and professional purposes.

| **Credit:** 2 | **Skill Enhancement Course** |
|---|---|
| **Max Marks:** 40+60 (Internal + Practical) | **Min. Passing Marks:** |

| Unit | Details | Credit | Hours |
|---|---|---|---|
| I | **Word Processing Skills**<br>Introduction to word processing software, creating, saving and opening documents, formatting text and paragraphs, using bullets, numbering and styles, inserting tables, images, hyperlinks and page breaks, applying header, footer, page numbers and watermark, spelling and grammar check, thesaurus, find and replace, using mail merge and templates, printing options and page setup. | 1 | 15 |
| II | **Presentation Skills**<br>Introduction to presentation software, creating and designing slides, using themes, layouts, backgrounds and slide masters, inserting charts, tables, SmartArt, media and transitions, adding animations and managing slide timing, tips for creating effective presentations, presentation delivery skills including body language, voice modulation and audience engagement, practicing and evaluating presentations. | 1 | 15 |

**Teaching Learning Process:** Class discussions/ demonstrations, PowerPoint presentations, Class activities/ assignments etc.

**References**


- Satish Jain, M. Geetha & Kratika – "Microsoft Office 2019 Training Guide" (BPB Publications)
- **Steve Schwartz –** *"Microsoft Office Word 2019 for Dummies"(Wiley Publishing)*
- **Joan Lambert –** *"Microsoft PowerPoint 2019 Step by Step"(Microsoft Press)*


Suggested Continuous Evaluation Methods:
Assignment, Internal, Quiz, PPT presentation, External Examination etc

Suggested equivalent online courses:
Suggestive digital platforms web links-ePG-Pathshala, IGNOU & UPRTOU online study material
SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx

# VAC 1.1 – CONSTITUTIONAL VALUES

| **Programme:** B.Com in Logistics | **Year:** First | **Semester:** I |
|---|---|---|
| **Subject:** Logistics | | |
| **Course Code:** SEC 1.1 | **Course Title:** Constitutional Values | **(Theory)** |

**Course Objective:**
The course aims to instill the foundational values enshrined in the Indian Constitution and promote responsible citizenship. It encourages students to understand and uphold the principles of justice, equality, liberty, fraternity, and dignity in their personal and professional lives.

**Learning Outcomes:**

- Demonstrate an understanding of core constitutional values and their relevance to contemporary Indian society.
- Apply constitutional ethics and civic responsibilities in academic, professional, and community settings.

| **Credit:** 2 | **Value Addition Course** |
|---|---|
| **Max Marks:** 100 (External) | **Min. Passing Marks:** |

| Unit | Details | Credit | Hours |
|---|---|---|---|
| I | **Understanding the Indian Constitution and Its Core Values**<br>Preamble and its significance, fundamental rights and duties, directive principles of state policy, secularism, federalism, rule of law, equality and social justice, importance of constitutional morality, accountability and transparency in governance. | 1 | 15 |
| II | **Role of Citizens and Institutions in Upholding Constitutional Values**<br>Role of judiciary, legislature, and executive in preserving constitutional ideals, public participation and democratic engagement, role of education in promoting constitutional awareness, challenges to constitutional values in modern times, case studies on violation and protection of constitutional values. | 1 | 15 |

**Teaching Learning Process:** Class discussions/ demonstrations, PowerPoint presentations, Class activities/ assignments etc.

**References**

- Introduction to the Constitution of India – D.D. Basu
- Indian Polity – M. Laxmikanth
- Our Constitution – Subhash Kashyap

Suggested Continuous Evaluation Methods:
Assignment, Internal, Quiz, PPT presentation, External Examination etc

Suggested equivalent online courses:
Suggestive digital platforms web links-ePG-Pathshala, IGNOU & UPRTOU online study material
SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx

## AEC-1.1 English Language-I (Listening and Speaking Skills)

| **Programme:** B.Com in Logistics | **Year: First** | **Semester: I** |
|---|---|---|
| **Subject:** Logistics | | |
| **Course Code: AEC-1.1** | **Course Title: English Language-I (Listening and Speaking Skills)** | **(Theory)** |

**Course objective: -**

The course aims to develop students' proficiency in listening and speaking skills in English through active practice and exposure to authentic language use. It focuses on improving comprehension of spoken English, enhancing pronunciation and intonation, building vocabulary for effective communication, and fostering confidence in interpersonal, academic, and professional contexts

**Learning outcomes-**

- By the end of this course, students will be able to:
- Demonstrate comprehension of spoken English in academic and semi-academic contexts.
- Communicate ideas clearly in structured conversations and short presentations.
- Use appropriate pronunciation, stress, and intonation in speech.
- Describe simple economic data orally.

| Credits: 2 | Ability Enhancement Course |
|---|---|
| Max. Marks: 25+75 (Internal + External) | |

| Unit | Topics | Credit | No. of Lectures 30 |
|---|---|---|---|
| I | **Listening Skills**<br>• Listening for gist and specific information<br>• Listening to short academic lectures and economic news<br>• Note-taking while listening<br>• Understanding tone, stress, and intonation | 1 | 15 |
| II | **Speaking Skills-**<br>• Introducing oneself and exchanging information<br>• Expressing opinions in simple language<br>• Describing graphs and trends orally<br>• Short presentations on everyday/economic topics | 1 | 15 |

**Teaching Learning Process:** Class discussions/ demonstrations, PowerPoint presentations, Class activities/ assignments etc.

**References:**

- Kenneth Anderson, Study Speaking (Cambridge University Press)
- Tony Lynch, Study Listening (Cambridge University Press)
- BBC Learning English (online resources)

Suggested Continuous Evaluation Methods:
Assignment, Internal, Quiz, PPT presentation, External Examination etc.

Suggested equivalent online courses:
Suggestive digital platforms web links-ePG-Pathshala, IGNOU & UPRTOU online study material
SWAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx

## Semester–II

# DSC- 2.1 Freight Forwarding (Ocean & Air Cargo)

| **Programme:** B.Com in Logistics | **Year:** First | **Semester:** II |
|---|---|---|
| **Subject:**Logistics | | |
| **Course Code:** DSC 2.1 | **Course Title:** Freight Forwarding (Ocean & Air Cargo) | **(Theory)** |

**Course Objective:**

- To develop competencies on documentation procedures

**Learning outcomes:**

- Understand EXIM procedures, freight forwarding modes, and customs clearance regulations and documentation.
- Apply operational procedures, documentation practices, and technical requirements in freight forwarding.
- Identify and rectify common freight forwarding errors and ensure compliance with international regulations.
- Explain cargo types, INCO terms, IEC code, and safe handling and packaging procedures for various cargoes.

| **Credit:** 4 | **Core Course** |
|---|---|
| **Max Marks:** 25+75 (Internal + External) | **Min. Passing Marks:** |

| Unit | Details | Credit | Hours |
|---|---|---|---|
| I | Introduction to EXIM, Freight forwarding and custom clearance – types of custom clearances – Importance of custom clearance – certificate of origin, ICEGATE and insurance – custom Act – Regulations pertaining to custom clearance – different modes of freight forwarding — process of freight forwarding. | 1 | 15 |
| II | Operation Procedures of Freight Forwarding - The procedures for Pre-Operating Checks and Operational checks to be performed for every shipment / consignment Documentation of Freight Forwarding process as per customer timelines and requirements - Carting, unloading, Stacking, Loading; and Stuffing – Procedure for dealing with loss or damage to goods - Different P.G. A and their roles. Technical knowledge on Containers; Pallets; Palletization; Fumigation- Letters of Credit and payment Terms. Etc. computer and its application in internal systems of documentation. | 1 | 15 |
| III | List of basic handling of errors and the Operational errors that occur in common - Procedure for checking of shipping bill, Airway bill based on invoice and packing list received from department for Freight Forwarding. Regulations (EXIM/IATA/Countries) /COM based on per mutations and combinations of weight vs volume. | 1 | 15 |
| IV | Cargo handling, INCO terms and terminologies used in Cargoes - Different Types of Cargoes for transportation. Full Export and Import value of the cargo – Importer and exporter Code (IEC), The registered PAN based Business Identification number received from the Directorate General of Foreign Trade – Different type of Cargo, their quantity and value –Packaging requirement for the cargo during shipment from the shipper –Inspection procedure for the cargo while unloading-<br>DO'sandDON'T'swhilehandlingdifferent cargo | 1 | 15 |

| |
|---|
| **Teaching Learning Process:** Class discussions/ demonstrations, PowerPoint presentations, Class activities/ assignments etc. |
| **References**<br>• J P Saxena, Warehouse Management and Inventory Control –Vikas Publication House Pvt Ltd, First Edition, 2003.<br>• Warehouse Management: Automation and Organisation of Warehouse and Order Picking Systems [With CDROM],<br>• Michael Ten Hompel, Thorsten Schmidt, Springer verlag, First Edition, 2006.<br>• Management Guide to Efficient Money Saving Warehousing, Stephen Frey, Gower, 1982.<br>• Swapna Pillai, Export Import Procedures & Documentation, Sahitya Bhawan Publication, 2020. |
| Suggested Continuous Evaluation Methods:<br>Assignment, Internal, Quiz, PPT presentation, External Examination etc |
| Suggested equivalent online courses:<br>Suggestive digital platforms web links-ePG-Pathshala, IGNOU & UPRTOU online study material<br>SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx |

# DSC- 2.2 FORECASTING AND INVENTORY MANAGEMENT

| **Programme:** B.Com in Logistics | **Year:** First | **Semester:** II |
|---|---|---|
| **Subject:** Logistics | | |
| **Course Code:** DSC 2.2 | **Course Title:** Forecasting And Inventory Management | **(Theory)** |

**Course Objective:**

- To develop competencies and knowledge of students to become Forecasting and inventory management professionals

**Learning outcomes:**

- Understand forecasting concepts, types, demand forecasting, and its role in supply chain dynamics.
- Explain sales and operations planning, collaborative forecasting, and technology forecasting methods.
- Analyze inventory purposes, types, systems, and trends in inventory performance and management.
- Apply codification techniques, EOQ models, and strategies for optimizing inventory under uncertainty.

| **Credit:** 4 | **Core Course** |
|---|---|
| **Max Marks:** 25+75 (Internal + External) | **Min. Passing Marks:** |

| Unit | Details | Credit | Hours |
|---|---|---|---|
| I | Forecasting: Meaning –Need -Types of forecasts –Demand Forecasting- Types of Demand Forecasting- -Importance - Demand planning v/s Forecasting - Sources of demand - Supply chain dynamics | 1 | 15 |
| II | Sales and Operations Planning- Goals and objectives of S&OP - Collaborative Planning-Types - Collaborative planning, forecasting and replenishment- Cyclic decomposition techniques. Short- term forecasting techniques- Technology Forecasting and Methodologies: Role of Technology Information Forecasting and Assessment Council (TIFAC). | 1 | 15 |
| III | Inventory: Purpose of Inventory- -Types of Goods -General Management of Inventory- Multi - Echelon Inventory Systems - Use of Computers in Inventory Management - Evaluation of Performance of Materials Function– Latest trends in Inventory Management | 1 | 15 |
| IV | Codification– Classification – Methodology–Requirement of codes – Coding Structure and Design –Advantages - International Codification – Right Quantity –Economic Ordering Quantity -Costs associated with Inventories- Models in logistics Influence of production policy on inventory levels – inventories and customer service level – steps to improve inventory management – optimum inventory – Inventory management uncertainty (fixed order quantity model)- Calculation of safety stocks | 1 | 15 |

**Teaching Learning Process:** Class discussions/ demonstrations, PowerPoint presentations, Class activities/ assignments etc.

**References**


- Sunil Chopra and Peter Meindl, Supply Chain Management Pearson Education Asia,3rd edition, 2007
- Chaman L Jain, "Fundamentals of Demand Planning & Forecasting", Graceway Publishing Company 3rd edition.
- Operations Research–Concepts, Problems & Solutions – Kapoor V.K.- Sultan Chand &

Sons/2017-978-81-8054-854-3 (TC-532)
- Vijay Kumar Khurana, 2007, Management of Technology and Innovation, Anebooks India, Chennai Further Reading Source
- Simchi-Levi, David, "Designing and Managing Supply Chain", Tata McGraw Hill, 3rd Edition, 2007.
- David E Mulcahy, "Warehouse Distribution and Operations Handbook, McGraw Hill, 6th Edition, 1993.

Suggested Continuous Evaluation Methods:
Assignment, Internal, Quiz, PPT presentation, External Examination etc

Suggested equivalent online courses:
Suggestive digital platforms web links-ePG-Pathshala, IGNOU & UPRTOU online study material
SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx

# DSC-2.3 SURFACE TRANSPORTATION

| **Programme:** B.Com in Logistics | **Year:** First | **Semester:** II |
|---|---|---|
| **Subject:** Logistics | | |
| **Course Code:** DSC 2.3 | **Course Title:** Surface Transportation | **(Theory)** |

**Course Objectives:**

- To develop competencies and knowledge of students to become transportation professionals

**Learning outcomes:**

- Understand surface transportation types, carrier capacities, intermodal transport, and transit rules.
- Explain transportation documentation, telematics, GPS tracking, and transit issue resolution.
- Analyze transport organization structure, hazmat handling, incident management, and claims procedures.
- Evaluate efficient transportation systems, safety practices, rail logistics, and customer/vendor coordination.

| **Credit:** 4 | **Core Course** |
|---|---|
| **Max Marks:** 25+75 (Internal + External) | **Min. Passing Marks:** |

| Unit | Details | Credit | Hours |
|---|---|---|---|
| I | Introduction to surface transportation -Need - functions of transportations in logistics -Types of transportations metrics-various land transport carriers and their Load capacities – types of temperature – controlled carriers - inter modal transport -verification of carriers and drivers -transit rules | 1 | 15 |
| II | Transportation Optimisation - Documentation for transportation – GST – E Waybill Filing - Importance of consignment number -Transportation Telematics -Vehicle tracking system - GPS systems - Procedure for downloading and reading tracking data from devices -Probable reasons for delay or any issues during transit -Solutions - re-routing | 1 | 15 |
| III | Organisation structure in a Transport organization- Incident management systems& Processes - hazmat goods rules-Importance of safety datasheet and labels – Procedure for Consolidation of consignments for optimal loads -Reporting discrepancies such as pilferages, loss or damage of goods in transit-Checking insurance and claims –steps to close deliveries. | 1 | 15 |
| IV | Benefits of efficient transportation systems-emerging trends in transportation sector-pricing in transportation sector-govt regulations on transportation in India. Safety procedures during transit and emergency response steps - List of good practices in driving.<br>Customer Management – Vendor coordination for return truck loads –DG Handling – features and facilities offered by railways – innovative schemes-facilities to popularize rail logistics in India | 1 | 15 |

**Teaching Learning Process:** Class discussions/ demonstrations, PowerPoint presentations, Class activities/ assignments etc.

**References**


- J P Saxena, Warehouse Management and Inventory Control-Vikas Publication House Pvt Ltd, First Edition, 2003.
- A Practical Guide to Logistics: An Introduction to Transport, Warehousing, Trade and Distribution -Jerry Rudd-Kogan Page publications
- Management Guide to Efficient Money Saving Warehousing, Stephen Frey, Gower, 1982.
- Kapoor Satish K., and Kansal Purva, 'Basics of Distribution Management: A Logistical Approach', Prentice HALL of India

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|---|
| Suggested Continuous Evaluation Methods:<br>Assignment, Internal, Quiz, PPT presentation, External Examination etc |
| Suggested equivalent online courses:<br>Suggestive digital platforms web links-ePG-Pathshala, IGNOU & UPRTOU online study material<br>SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx |

# DSE – 2.1 FINANCIAL ACCOUNTING

| **Programme:**B.Com in Digital Sales & Marketing | **Year:** First | **Semester:** II |
|---|---|---|
| **Subject:** Digital Sales & Marketing | | |
| **Course Code:** DSE 2.1 | **Course Title:**Financial Accounting | **(Theory)** |

**Course Objective:**
This course aims to develop a conceptual and practical understanding of accounting principles, standards, and processes used in preparing and analyzing financial statements. It also introduces students to computerized accounting systems and the application of AI and data analytics in accounting.

**Learning Outcomes:**
By the end of this course, students will be able to:

- Explain the theoretical framework of accounting and apply fundamental accounting principles, concepts, and standards in recording and reporting financial information.
- Prepare and analyze financial statements for sole proprietorships, not-for-profit organizations, branches, and departments in compliance with applicable Accounting Standards.
- Compute and evaluate business income, depreciation, and inventory valuation using relevant accounting methods and standards.
- Use accounting software to record transactions, apply GST, and generate financial reports, while understanding the role of automation and data analytics in modern accounting.

| **Credit:** 4 | **Elective Course** |
|---|---|
| **Max Marks:** 25+75 (Internal + External) | **Min. Passing Marks:** |

| Unit | Details | Credit | Hours |
|---|---|---|---|
| I | **Theoretical Framework & Accounting Process**: Understanding accounting as an information system; users and their needs; qualitative characteristics of accounting info; GAAP and AS concepts; capital vs revenue items; accounting policies; introduction to AI & Data Analytics in accounting. Recording transactions, adjusting entries, trial balance, and final accounts including GST. | 1 | 15 |
| II | **Business Income, Asset & Inventory Valuation**: Concept and measurement of business income; revenue recognition (AS 9); accounting for Property, Plant, Equipment (AS 10) and Intangibles (AS 26); depreciation impact; inventory valuation methods (AS 2) – FIFO, LIFO, and weighted average. | 1 | 15 |
| III | **Financial Statements & Special Accounting Areas**: Preparation of final accounts for Sole Proprietors and Not-for-Profit Organisations. Accounting for Inland Branches (Debtors System, Stock & Debtors System), Departments, and Leases (AS 19). | 1 | 15 |
| IV | **Computerised Accounting Systems & Practical Work**: Using accounting software to create companies, ledgers, stock items, vouchers (with GST), and generate reports (P&L, Balance Sheet, Cash Flow). Includes practical exercises like preparing financial statements and analysing accounting policies. | 1 | 15 |

**Teaching Learning Process:** Class discussions/ demonstrations, PowerPoint presentations, Class activities/ assignments etc.

**References**


- Goyal, B. K., & Tiwari, H. N. —Financial Accounting‖ Taxmann Publication, New Delhi.
- Tulsian, P. C. —Financial Accounting‖ S Chand Ltd., New Delhi.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. —Advanced Accounts. Vol.-I.‖ Sultan Chand Publishing, New Delhi.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. —Financial Accounting‖ Vikas Publishing House Pvt. Ltd., New Delhi


Suggested Continuous Evaluation Methods:
Assignment, Internal, Quiz, PPT presentation, External Examination etc

Suggested equivalent online courses:
Suggestive digital platforms web links-ePG-Pathshala, IGNOU & UPRTOU online study material
SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx

# DSE-2.2 BUSINESS LAW

| | | |
|---|---|---|
| **Programme:** B.Com in Digital Sales & Marketing | **Year:** First | **Semester:** II |
| **Subject:** Digital Sales & Marketing | | |
| **Course Code:** DSE 2.2 | **Course Title:** Business Law | **(Theory)** |

**Course Objective:**
This course aims to impart foundational knowledge of key business laws essential for commercial transactions and corporate conduct. It equips students with an understanding of contractual obligations, special contracts, consumer rights, sale of goods, and the legal framework governing LLPs.

**Learning Outcomes:**
By the end of this course, students will be able to:

- Interpret the essential elements of a valid contract and apply legal principles to assess contractual rights and obligations under the Indian Contract Act, 1872.
- Understand and evaluate the provisions relating to indemnity, guarantee, bailment, pledge, and LLPs under relevant legislations.
- Explain the legal framework governing the sale and purchase of goods and the rights of buyers and sellers under the Sale of Goods Act, 1930.
- Recognize the rights of consumers and analyze the grievance redressal mechanisms under the Consumer Protection Act, 2013.

| | |
|---|---|
| **Credit:** 4 | **Elective Course** |
| **Max Marks:** 25+75 (Internal + External) | **Min. Passing Marks:** |

| Unit | Details | Credit | Hours |
|---|---|---|---|
| I | **The Indian Contract Act, 1872**: Nature and classification of contracts; Offer and acceptance; Capacity to contract; Free consent; Lawful consideration and object; Void agreements; Performance and discharge of contract; Remedies for breach. | 1 | 15 |
| II | **Special Contracts & LLP Act, 2008**: Provisions relating to contracts of indemnity, guarantee, bailment, and pledge. Overview of LLP Act: Features, comparison with partnership and company, incorporation and changes, partners' rights and liabilities, whistleblowing, and conversion to LLP. | 1 | 15 |
| III | **The Sale of Goods Act, 1930**: Contract of sale, classification of goods, price, conditions and warranties, transfer of property, performance of contract, rights of unpaid seller, sale by auction, and hire purchase agreements. | 1 | 15 |
| IV | **Consumer Protection Act, 2013**: Key features and definitions, rights of consumers, and grievance redressal mechanisms under the Act. | 1 | 15 |

**Teaching Learning Process:** Class discussions/ demonstrations, PowerPoint presentations, Class activities/ assignments etc.

# SEC 2.1 – DATA SPREADSHEET

| **Programme:** B.Com in Logistics | | **Year:** First | **Semester:** I |
|---|---|---|---|
| **Subject:** Logistics | | | |
| **Course Code:** SEC 2.1 | **Course Title:** Data Spreadsheet | | **(Theory)** |

**Course Objective:**
The course aims to equip students with practical knowledge of spreadsheet tools for data entry, analysis, and visualization. It enables students to use functions and features of spreadsheet software for effective decision-making and reporting.

**Learning Outcomes:**
1. Create, format, and manage data using spreadsheet tools for academic and business purposes.
2. Analyze data using formulas, functions, and charts to support informed decision-making.

| **Credit:** 2 | **Skill Enhancement Course** |
|---|---|
| **Max Marks:** 40+60 (Internal + Practical) | **Min. Passing Marks:** |

| Unit | Details | Credit | Hours |
|---|---|---|---|
| I | **Basics of Spreadsheet and Data Handling** Introduction to spreadsheet software, understanding worksheets and cells, data types and formatting, basic calculations using formulas, using basic functions (SUM, AVERAGE, COUNT, MIN, MAX), sorting and filtering data, data validation and conditional formatting, managing rows and columns, freezing panes and splitting windows. | 1 | 15 |
| II | **Data Analysis and Visualization Tools** Use of logical and lookup functions (IF, AND, OR, VLOOKUP, HLOOKUP), using charts and graphs (bar, pie, line, column), creating pivot tables and pivot charts, working with multiple sheets, using named ranges, protecting worksheets and workbooks, introduction to macros and automation basics. | 1 | 15 |

**Teaching Learning Process:** Class discussions/ demonstrations, PowerPoint presentations, Class activities/ assignments etc.

**References**


- Microsoft Excel 2019 Step by Step – Curtis Frye
- Excel Bible – John Walkenbach
- Excel Data Analysis: Your visual blueprint for analyzing data, charts, and PivotTables – Jinjer Simon


Suggested Continuous Evaluation Methods:
Assignment, Internal, Quiz, PPT presentation, External Examination etc

Suggested equivalent online courses:
Suggestive digital platforms web links-ePG-Pathshala, IGNOU & UPRTOU online study material
SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx

**References**


1. Kuchhal M.C. - Business Law (Vikas Publication,4thEdition)
2. Gulshan S .S. - Business Law Including Company Law(Excel Books)
3. Avtar Singh -Principles of Mercantile Law (EasternBookCompany,7th Edition).
4. N.D Kapoor & Rajni Abbi – General Laws & Procedures (Sultan Chand & Sons)
5. Durga Das Basu – Constitution of India (Prentice Hall of India).


Suggested Continuous Evaluation Methods:
Assignment, Internal, Quiz, PPT presentation, External Examination etc

Suggested equivalent online courses:
Suggestive digital platforms web links – ePG - Pathshala, IGNOU & UPRTOU online study material
SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx

## AEC-2.1 English Language-II (Reading and Writing Skills )

| **Programme:** B.Com in Logistics | **Year: First** | **Semester: II** |
|---|---|---|
| **Subject:** Logistics | | |
| **Course Code: AEC-2.1** | **Course Title: English Language-II (Reading and Writing Skills )** | **(Theory)** |

**Course objective: -**

The course aims to strengthen students' reading and writing competencies in English for academic, professional, and personal purposes. It focuses on developing the ability to read a variety of texts with comprehension, analyze and interpret information critically, and apply appropriate reading strategies.

**Learning outcomes-**

By the end of this course, students will be able to:

- Apply reading strategies such as skimming and scanning to comprehend texts.
- Identify main ideas and supporting details in short academic readings.
- Write coherent paragraphs and short essays with unity and coherence.
- Summarise and describe simple data in written form.

| | |
|---|---|
| Credits: 2 | Ability Enhancement Course |
| Max. Marks: 25+75 (Internal + External) | |

| Unit | Topics | Credit | No. of Lectures 30 |
|---|---|---|---|
| I | **Reading Skills**<br>• Skimming and scanning texts<br>• Reading comprehension of short economic/ Business articles<br>• Identifying main ideas, supporting details, and inferences<br>• Understanding vocabulary from context | 1 | 15 |
| II | **Writing Skills**<br>• Paragraph writing (topic sentence, unity, coherence)<br>• Summarising short texts<br>• Describing tables, charts, and data in writing<br>• Short descriptive/analytical essays on contemporary economic/ Business topics | 1 | 15 |

**Teaching Learning Process:** Class discussions/ demonstrations, PowerPoint presentations, Class activities/ assignments etc.

**References:**

- R.R. Jordan, Academic Writing Course (Longman)
- Michael McCarthy & Felicity O'Dell, English Vocabulary in Use
- The Economist (selected articles)

Suggested Continuous Evaluation Methods:
Assignment, Internal, Quiz, PPT presentation, External Examination etc.

Suggested equivalent online courses:
Suggestive digital platforms web links-ePG-Pathshala, IGNOU & UPRTOU online study material SWAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx