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)

ProgrammeOverview

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.

(10)

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 program within 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 complete the 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 astudent 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 andintellectual heritage of the chosen MIL and English language. These will bemandatory for all disciplines.

IV. Skill Enhancement Course (SEC)

The Departments shall offer these courses across Faculties in groups. These coursesare 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 pool of 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.

Course Code	Course Title	Course Type	Credit	Internal	External	Marks
		SEMESTER 3				
DSC- 3.1	MIS for Logistics	DSC	4	25 (T)	75(T)	100
DSC- 3.2	Retail Logistics and E-Commerce	DSC	4	25 (T)	75(T)	100
DSC- 3.3	Liner Logistics	DSC	4	25 (T)	75(T)	100
DSE- 3.1 DSE- 3.2	Cost Accounting **OR** Business Entrepreneurship	DSE	4	25 (T)	75(T)	100
SEC 3.1	Advanced Excel for Logistics	SEC	2	40(T)	60(P)	100
AEC 3.1	English Language -III	AEC	2	25 (T)	75 (T)	100
			22			
		SEMESTER 4				
DSC- 4.1	Port Terminal Logistics	DSC	4	25 (T)	75(T)	100
DSC- 4.2	Financial Statement Analysis	DSC	4	25 (T)	75(T)	100
DSE-4.1 DSE-4.2 DSE-4.3	Introduction to Aviation Industry and Airport Operations **OR** First Mile Operations **OR** Principles and Practices of Tourism	DSE	4	25 (T)	75(T)	100
DSE- 4.4 DSE- 4.5 DSE- 4.6	Introduction to Air Cargo Industry **OR** Last Mile Operations **OR** Commercial Aspects of Transportation	DSE	4	25 (T)	75(T)	100
SEC- 4.1	Computerized Accounting System	SEC	2	40(T)	60(P)	100
VAC-4.1	Constitutional Values	VAC	2	--	100(T)	100
AEC -4.1	English Language - IV	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			

DSC 1.1 – FUNDAMENTALS OF LOGISTICS

<table>
<tr><td>Programme:B.Com in Logistics</td><td colspan="2">Year: First</td><td colspan="2">Semester: I</td></tr>
<tr><td colspan="5">Subject:Logistics</td></tr>
<tr><td>Course Code: DSC 1.1</td><td colspan="2">Course Title:Fundamentals of Logistics</td><td colspan="2">(Theory)</td></tr>
<tr><td colspan="5">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.</td></tr>
<tr><td colspan="2">Credit: 4</td><td colspan="3">Core Course</td></tr>
<tr><td colspan="2">Max Marks: 25+75
(Internal + External)</td><td colspan="3">Min. Passing Marks:</td></tr>
<tr><td>Unit</td><td colspan="2">Details</td><td>Credit</td><td>Hours</td></tr>
<tr><td>I</td><td colspan="2">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</td><td>1</td><td>15</td></tr>
<tr><td>II</td><td colspan="2">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.</td><td>1</td><td>15</td></tr>
</table>

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

- 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.
- Vinod V. Sople (2009) Logistic Management (2nd Edn.) Pearson Limited.
- Logistics Management for International Business: Text and Cases, Sudalaimuthu& Anthony Raj, PHI Learning, First Edition, 2009.
- Fundamentals of Logistics Management, David Grant, Douglas M. Lambert, James R.Stock, Lisa M. Ellram,

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 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 – methods of forecasting-Material Requirement Planning (MRP) – Input and output of MRP system - BOM Explosion-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: Suggestive digital platforms web links-ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx

DSC 1.3 – WAREHOUSING & DISTRIBUTION CENTRE OPERATIONS

<table>
<tr><td>Programme:B.Com in Logistics</td><td colspan="2">Year: First</td><td colspan="2">Semester: I</td></tr>
<tr><td colspan="5">Subject: Logistics</td></tr>
<tr><td>Course Code: DSC 1.3</td><td colspan="2">Course Title: Warehousing & Distribution Centre Operations</td><td colspan="2">(Theory)</td></tr>
<tr><td colspan="5">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.</td></tr>
<tr><td colspan="2">Credit: 4</td><td colspan="3">Core Course</td></tr>
<tr><td colspan="2">Max Marks: 25+75 (Internal + External)</td><td colspan="3">Min. Passing Marks:</td></tr>
<tr><td>Unit</td><td colspan="2">Details</td><td>Credit</td><td>Hours</td></tr>
<tr><td>I</td><td colspan="2">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.</td><td>1</td><td>15</td></tr>
<tr><td>II</td><td colspan="2">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</td><td>1</td><td>15</td></tr>
<tr><td>III</td><td colspan="2">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.</td><td>1</td><td>15</td></tr>
</table>

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 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://heecontent.upsdc.gov.in/Home.aspx

DSE – [redacted].1 FINANCIAL ACCOUNTING

Programme: B.Com in Digital Sales & Marketing	**Year:** First	**Semester:** [redacted]
Subject: Digital Sales & Marketing		
Course Code: DSE [redacted].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	**Core 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 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	**Core Course**
Max Marks: 25+75 (Internal + External)	**Min. Passing Marks:**

Unit	Details	Credit	Hours
I	**Matrices and Determinants** 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** 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** 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** 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.
- Budnick, P. (1986). Applied Mathematics for Business, Economics, & Social Sciences. New York: McGraw Hill Publishing.
- Ghosh &sinha(2018). Business Mathematics and statistics. Oxford University Press.
- S.K. Sharma and Kaur, Gurmeet. Business Mathematics. Sultan Chand & Sons (P) 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

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	**Core Course**
Max Marks: 40+60 (Internal + Practical)	**Min. Passing Marks:**

Unit	Details	Credit	Hours
I	**Word Processing Skills** 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** 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

AP

VAC 1.1 – CONSTITUTIONAL VALUES

<table>
<tr><td colspan="2">Programme:B.Com in Logistics</td><td colspan="2">Year: First</td><td colspan="2">Semester: I</td></tr>
<tr><td colspan="6">Subject: Logistics</td></tr>
<tr><td colspan="2">Course Code: SEC 1.1</td><td colspan="2">Course Title: Constitutional Values</td><td colspan="2">(Theory)</td></tr>
<tr><td colspan="6">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.</td></tr>
<tr><td colspan="2">Credit: 2</td><td colspan="4">Core Course</td></tr>
<tr><td colspan="2">Max Marks: 100 (External)</td><td colspan="4">Min. Passing Marks:</td></tr>
<tr><td>Unit</td><td colspan="3">Details</td><td>Credit</td><td>Hours</td></tr>
<tr><td>I</td><td colspan="3">Understanding the Indian Constitution and Its Core Values
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.</td><td>1</td><td>15</td></tr>
<tr><td>II</td><td colspan="3">Role of Citizens and Institutions in Upholding Constitutional Values
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.</td><td>1</td><td>15</td></tr>
<tr><td colspan="6">Teaching Learning Process: Class discussions/ demonstrations, PowerPoint presentations, Class activities/ assignments etc.</td></tr>
<tr><td colspan="6">References
• Introduction to the Constitution of India – D.D. Basu
• Indian Polity – M. Laxmikanth
• Our Constitution – Subhash Kashyap</td></tr>
<tr><td colspan="6">Suggested Continuous Evaluation Methods:
Assignment, Internal, Quiz, PPT presentation, External Examination etc</td></tr>
<tr><td colspan="6">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</td></tr>
</table>

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

Programme: B.Com. in Retail Operations Management	**Year: First**	**Semester: I**
Subject: Retail Operations Management		
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** • Listening for gist and specific information • Listening to short academic lectures and economic news • Note-taking while listening • Understanding tone, stress, and intonation	1	15
II	**Speaking Skills-** • Introducing oneself and exchanging information • Expressing opinions in simple language • Describing graphs and trends orally • 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 permutations 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-DO's and DON'T's while handling different cargo	1	15
Teaching Learning Process: Class discussions/ demonstrations, PowerPoint presentations, Class activities/ assignments etc.			
References • JP Saxena, Warehouse Management and Inventory Control-Vikas Publication House Pvt Ltd, First Edition, 2003. • Warehouse Management: Automation and Organisation of Warehouse and Order Picking Systems [WithCDROM], Michael Ten Hompel, Thorsten Schmidt, Springer verlag, First Edition, 2006. • Management Guide to Efficient Money Saving Warehousing, Stephen Frey, Gower, 1982. • Swapna Pillai, Export Import Procedures & Documentation, Sahitya Bhawan Publication, 2020.			
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- 2.2 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-	1	15

	Models in logistics Influence of production policy on inventory levels – inventories and customer service level – steps to improve inventorymanagement–optimuminventory–Inventorymanagementuncertainty(fixedorderquantitymodel)- Calculation of safety stocks		

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.
- Kapoor V.K. Operations Research – Concepts, Problems & Solutions- Sultan Chand & Sons/2017-978-81-8054-854-3 (TC-532)
- Vijay Kumar Khurana, 2007. Management of Technology and Innovation,Ane books India, Chennai Further Reading Source.
- Simchievi, David. Designing and Managing Supply Chain", Tata McGraw Hill, 3rdEdition,2007.
- David E Mulcahy, "Warehouse Distribution and Operations Handbook, McGraw Hill, 6thEdition, 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 data sheet 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. Customer Management-Vendor coordination for return truckloads-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.

DSE 2.1 – BUSINESS STATISTICS

Programme: B.Com in Logistics	**Year:** First	**Semester:** II
Subject: Logistics		
Course Code: DSE2.1	**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	**Core Course**
Max Marks: 25+75 (Internal + External)	**Min. Passing Marks:**

Unit	Details	Credit	Hours
I	**Descriptive Statistics** 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** 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** 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** 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-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	**Core 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.

References

1.KuchhalM.C.-Business Law(Vikas Publication,4thEdition)

2.GulshanS.S.-Business LawIncludingCompany Law(Excel Books)

3.AvtarSingh -Principles ofMercantileLaw(EasternBookCompany,7thEdition).

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

SEC 2.1 – DATA SPREADSHEET

<table>
<tr><td colspan="2">Programme:B.Com in Logistics</td><td colspan="2">Year: First</td><td colspan="2">Semester: I</td></tr>
<tr><td colspan="6">Subject: Logistics</td></tr>
<tr><td colspan="2">Course Code: SEC 2.1</td><td colspan="2">Course Title: Data Spreadsheet</td><td colspan="2">(Theory)</td></tr>
<tr><td colspan="6">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.</td></tr>
<tr><td colspan="3">Credit: 2</td><td colspan="3">Core Course</td></tr>
<tr><td colspan="3">Max Marks: 40+60 (Internal + Practical)</td><td colspan="3">Min. Passing Marks:</td></tr>
<tr><td>Unit</td><td colspan="3">Details</td><td>Credit</td><td>Hours</td></tr>
<tr><td>I</td><td colspan="3">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.</td><td>1</td><td>15</td></tr>
<tr><td>II</td><td colspan="3">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.</td><td>1</td><td>15</td></tr>
<tr><td colspan="6">Teaching Learning Process: Class discussions/ demonstrations, PowerPoint presentations, Class activities/ assignments etc.</td></tr>
<tr><td colspan="6">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</td></tr>
<tr><td colspan="6">Suggested Continuous Evaluation Methods:
Assignment, Internal, Quiz, PPT presentation, External Examination etc</td></tr>
<tr><td colspan="6">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</td></tr>
</table>

4.N.DKapoor& RajniAbbi-GeneralLaws&Procedures (SultanChand&Sons) 5.DurgaDas Basu-ConstitutionofIndia (PrenticeHallofIndia)
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 Retail Operations Management	**Year: First**	**Semester: II**
Subject: Retail Operations Management		
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** • Skimming and scanning texts • Reading comprehension of short economic/ Business articles • Identifying main ideas, supporting details, and inferences • Understanding vocabulary from context	1	15
II	**Writing Skills** • Paragraph writing (topic sentence, unity, coherence) • Summarising short texts • Describing tables, charts, and data in writing • Short descriptive/analytical essays on contemprary 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		

DSC 3.1 – MIS FOR LOGISTICS

<table>
<tr><td>Programme:B.Com in Logistics</td><td colspan="2">Year:SECOND</td><td colspan="2">Semester: III</td></tr>
<tr><td colspan="5">Subject: Logistics</td></tr>
<tr><td>Course Code: DSC 3.1</td><td colspan="2">Course Title:MIS for Logistics</td><td colspan="2">(Theory)</td></tr>
<tr><td colspan="5">Course Objectives:
To provide real-time data integration and analytical tools to optimize supply chain visibility, decision-making, and operational efficiency
Learning outcomes:
Demonstrate the ability to integrate information flows across procurement, warehousing, and transportation to create a unified, real-time view of the entire supply chain.
Apply analytical tools and logistics software to optimize inventory levels, reduce lead times, and streamline route planning for maximum cost-efficiency.
Develop the capacity to interpret logistics KPIs and big data trends to make informed tactical and strategic decisions regarding global supply chain challenges..
Evaluate and implement emerging logistics technologies—such as Automated Storage and Retrieval Systems (ASRS), RFID, and Electronic Data Interchange (EDI)—to enhance organizational productivity..</td></tr>
<tr><td colspan="2">Credit: 4</td><td colspan="3">Core Course</td></tr>
<tr><td colspan="2">Max Marks: 25+75
(Internal + External)</td><td colspan="3">Min. Passing Marks:</td></tr>
<tr><td>Unit</td><td colspan="2">Details</td><td>Credit</td><td>Hours</td></tr>
<tr><td>I</td><td colspan="2">Introduction- IT and management opportunities and challenges- Strategic planning and models - Information management & IT Architecture – IT Architecture & infrastructure, cloud computing and services, Virtualization and Virtual Machines.</td><td>1</td><td>15</td></tr>
<tr><td>II</td><td colspan="2">Database Technology- Data warehouse- Data Mart Technologies- Data and Text mining- Business Intelligence & Analytics, Digital and physical document management. Networks, collaboration & sustainability: Business IT networks & components, communication technologies – Sustainability and Ethical issues - Internal control,Business Control and Auditing.</td><td>1</td><td>15</td></tr>
<tr><td>III</td><td colspan="2">Dissemination of technology information- and strategic planning – Technology choice and evaluation methods – Analysis of alternative technologies – Implementing technology programmes- Intellectual Capital - An introduction to Intellectual Property Right - Patent - Copyrights - Trademarks and other issues.</td><td>1</td><td>15</td></tr>
<tr><td>IV</td><td colspan="2">Functional Area & Compliance systems: Management levels and functional systems Enterprise Systems and applications: Enterprise systems, Enterprise Resource Planning (ERP), Supply Chain Management (SCM), Collaborative Planning, Forecasting, and Replenishment system (CPFR), Customer Relationship Management (CRM). Performance Management: Data visualization, Mashups, and Mobile intelligence, Fleet Management Information System.</td><td>1</td><td>15</td></tr>
</table>

Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.
References • Course Material Prepared by LSC 2. KENNETH C. L., JANE P. L., & RAJANISH DASS (2001) Management Information System - Managing the Digital Firm. Pearson Education: New Delhi. • RAVI, K.,&ANDREW, B. W. Frontiers of Electronic Commerce. Pearson Education: New Delhi. • KENNETH, C. L., & JANEP, L. (2001) Essentials of MIS. Prentice Hall India: New Delhi. • SADAGOPAN, S. (2003) Management Information System. Prentice Hall India: New Delhi • EFF, O.Z. (2003) Management Information Systems. 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

DSC 3.2 – RETAIL LOGISTICS AND E-COMMERCE

<table>
<tr><td>Programme:B.Com in Logistics</td><td colspan="2">Year:Second</td><td colspan="2">Semester: III</td></tr>
<tr><td colspan="5">Subject: Logistics</td></tr>
<tr><td>Course Code: DSC 3.2</td><td colspan="2">Course Title:Retail Logistics and E-Commerce</td><td colspan="2">(Theory)</td></tr>
<tr><td colspan="5">Course Objectives:
To develop competencies and knowledge of students to become Retail logistics and E-commerce professionals.
Learning outcomes:
Students will be able to apply the basic knowledge of Retail logistics and E-commerce in the real-life situation
This subject will enable them to enhance their ability and professional skills in Logistics and E commerce
Learning how to sync inventory across physical stores, websites, and mobile apps to provide a seamless buy online, pick up in store experience.</td></tr>
<tr><td colspan="2">Credit: 4</td><td colspan="3">Core Course</td></tr>
<tr><td colspan="2">Max Marks: 25+75
(Internal + External)</td><td colspan="3">Min. Passing Marks:</td></tr>
<tr><td>Unit</td><td colspan="2">Details</td><td>Credit</td><td>Hours</td></tr>
<tr><td>I</td><td colspan="2">Concept and Scope: Concepts of Retail Logistics and supply chain-Importance of Logistics in these days global Sourcing, Dimension of Logistics: Macro and Micro aspects-Supply chain contours: Backward and forward linkages.</td><td>1</td><td>15</td></tr>
<tr><td>II</td><td colspan="2">Logistics and Retail Marketing: Logistics as a Support function of Order Fulfilment, Assembling & Labelling from Multi-storage points and Delivery- Logistics as an interface of Market forecasting, Stock level management and other relevant activitiestill transportation, preparation for dispatch and outbound documentation and customer facilitation tracking out-bound shipments.</td><td>1</td><td>15</td></tr>
<tr><td>III</td><td colspan="2">Reverse Logistics: Basic of reverse logistics - concept, key activities , coordinating with carriers, route map optimization, collecting pickup and feedback - Types of reverse logistics –Roles and responsibilities-Best practices in reverse logistics.</td><td>1</td><td>15</td></tr>
<tr><td>IV</td><td colspan="2">E-Commerce: Introduction to E-commerce logistics including delivery and pickup models and the overall logistic setup – Order Processing – Activitiesin order processing - Types of order processing - Proceduresfor generating plans and schedules through MIS
Types of Ecommerce- B2B-B2C and intra business. Retail Ecommerce – Retailing through internet, Direct Online Sales model and its types- Business Models for ecommerce. Electronic Payment system, Electronic CRM Applications. E-Security</td><td>1</td><td>15</td></tr>
</table>

Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.
References • John Fernie & Leigh Sparks, "Logistics and Retail Management: Emerging Issues and New Challenges in the Retail Supply Chain ",Kogan Page 3rd Edition,2009 • James B. Ayers & Mary Ann Odegaard , "Retail Supply Chain Management "taylor&francis, 2nd edition. • Mr. Gibson G, "Retail Management: Functional Principles & Practices", Jaico Publishing house, 6th Edition, 2003. • Ray, Supply Chain Management For Retailing, TMH, 2010. • James B. Ayers, Retail Supply Chain Management, Auerbach Publications,2007.
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 3.3 – LINER LOGISTICS

Programme:B.Com in Logistics	**Year:**Second	**Semester:**III
Subject: Logistics		
Course Code: DSC 3.3	**Course Title:**Liner Logistics	**(Theory)**

Course Objectives:

- To develop competencies and knowledge of students to Liner Logistics professionals.

Learning outcomes:

- To make data driven decisions that minimize costs.
- Students will be able to apply the Basic knowledge of Liner Logistics in the real-life situation
- This subject will enable them to enhance their ability and professional skills in Logistics.
- Apply linear programming to solve specific logistics challenges including vehicle routing, warehouse location, and inventory management.

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

Unit	Details	Credit	Hours
I	Definitions of liner trades; tramp trades; containerization- Unitization - containerization, liner operations, port organization – Vessel loading and discharging, liner trade routes, The major ports, liner service options - Liner trade – ship types – Tonnages; basic ship layout, types of container ships, Ro-Ro barge carrying vessels, The refrigerated cargo ship conventional (Break bulk) vessels, future vessel developments, economy of scale, shipboard handling equipment.	1	15
II	Cargoes & cargo equipment – Dangerous goods IMO special goods, cargo handlings other methods of lifting cargo port handling equipment, port terminals; port and terminal management; the role of ships officers - agent. Liner Shipping operations- Management and policy, ship management and operations, independent ship management, insurance, trade of commercial department, accounting, budgeting, freight collection and port disbursements agency duties.	1	15
III	Containerization unitization and inter-modalism - Growth in world trade unitization; container dimensions, types of container other container expressions container inventory, owning, leasing meeting the demand for containers tracking the container fleet, container control, FCLS LCLS & ICDS, legal & insurance implications in the container trade.	1	15
IV	The Bill of Lading and other Documentation - The Bill of Lading UK bill of lading Act 1855 and UK carriage of goods by sea Act 1992, The use of Bill of Lading in liner trades, Bill of Lading documentary credits, Bill of Lading clauses The printed clauses – The evidence of the contract, other forms of Bill of Lading other liner documents, Intl conventions relating to Bill of Lading, paperless trading The Exchange of goodstransfer - Transfer of fundsfrom country to country, methods of paymentsin International trade who are the	1	15

	merchants, International contracts of sale INCO terms; Legal aspects of the liner trades.		

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

References

- Handbook of Ship Calculations, Construction and Operation, Charles H. Hughes, Wexford College Press, 2008.
- Ocean Shipping - Elements of Practical Steamship Operation, Robert Edwards Annin, Thompson Press, 2010.
- Course Material Prepared by LSC
- Ship Operation Management, Fujita, N.H. Publisher, 1974.
- Ship Operation Management, Bertrams Publication, 2010.

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 3.1 – COST ACCOUNTING

Programme: B.Com in Logistics	**Year:** Second	**Semester:** III
Subject: Logistics		
Course Code: DSE 3.1	**Course Title:** Cost Accounting	**(Theory)**

Course Objective: Thecourse is designed to foster comprehension among participants regarding modern cost principles and a logical perspective on cost systems and determination. Additionally, the course seeks to impart knowledge about diverse approaches to ascertaining costs in specific scenarios, with an emphasis on acquiring the capability to employ cost accounting information for informed decision-making.

Learning outcomes:

- Contrast costs across diverse industries utilizing methodologies such as job costing, process costing, contract costing, and service costing.
- Calculate employee cost, evaluate employee productivity, and analyse employee turnover.
- Identify the various constituents comprising the cost of production.
- Categorize unit cost and total cost by formulating a comprehensive cost statement.
- Students will learn how cost accounting information is developed and used for various purposes in different types of business entities.

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

Unit	Details	Credit	Hours
I	Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and preparation of Cost Sheet for manufacturing sector. Role of a cost accountant in an organization. Cost Accounting Standards (CAS – 4 on Cost of Production / Acquisition / Supply of Goods / Provision of Services) and (CAS – 22 on Manufacturing Cost) as amended from time to time.	1	15
II	Elements of Cost : Material and Employee Cost Materials: Accounting and control of purchases, storage and issue of materials. Techniques of inventory control, Periodic and perpetual systems of maintaining inventory records, an overview of methods of pricing of materials issues — FIFO, LIFO and Weighted Average price method, Valuation of materials as per CAS – 6 on Material Cost, Accounting treatment of losses— Wastage, scrap, spoilage and defectives Employee (Labour) Cost: Accounting and Control of employee cost. Time-keeping and time-booking. Employee turnover: meaning, methods of measurement and accounting treatment. Concept and treatment of idle time and overtime. Methods of wage payment and Incentive schemes- Halsey, Rowan, Taylor's differential piece wage.	1	15
III	Elements of Cost: Overheads Classification, allocation, apportionment and absorption of overheads, Under and over- absorption of overheads; Capacity Levels and Costs; Treatments of certain items in costing like interest and financing charges, packing expenses, bad debts, research and development costs.	1	15

IV	Methods of Costing Job costing, Contract costing, Process costing (including process losses, valuation of work-in-progress). Service costing (only transport) Cost Accounting Book-Keeping Systems An overview of integral and non-integral systems; Reconciliation of cost accounting profit with financial profits.	1	15

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

References

- Maheshwari, S. N., Maheshwari, S. K., Mittal, S.N. Cost Accounting: Principles & Practice
- Arora, M.N. Cost Accounting-principles and practice, Vikas Publishing House.
- Alex-Cost Accounting (Pearson)
- Khan and Jain – Management Accounting (Tata McGraw-Hill, 2006)
- Tulsian P.C. Cost Accounting, S.Chand

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 3.2 – BUSINESS ENTREPRENEURSHIP

<table>
<tr><td>Programme:B.Com in Logistics</td><td colspan="2">Year:Second</td><td colspan="2">Semester: III</td></tr>
<tr><td colspan="5">Subject: Logistics</td></tr>
<tr><td>Course Code: DSE 1.2</td><td colspan="2">Course Title: Business Entrepreneurship</td><td colspan="2">(Theory)</td></tr>
<tr><td colspan="5">Course Objective:This course aims at instituting entrepreneurial skills in the students by giving an overview of entrepreneurship and the competencies that are needed to become an entrepreneur. To enable students to explore and launch entrepreneurial ventures in their own areas of interest.

Learning Outcomes:
By the end of this course, students will be able to:
• Describe distinct entrepreneurial traits.
• Recognize the process and nature of entrepreneurship.
• Identify the different ways in which entrepreneurs may invest in start-ups.
• Comprehend the entrepreneurial process for initiating new venture creation.
• Analyse different kinds of digital disruptions in entrepreneurship.</td></tr>
<tr><td colspan="2">Credit: 4</td><td colspan="3">Core Course</td></tr>
<tr><td colspan="2">Max Marks: 25+75
(Internal + External)</td><td colspan="3">Min. Passing Marks:</td></tr>
<tr><td>Unit</td><td colspan="2">Details</td><td>Credit</td><td>Hours</td></tr>
<tr><td>I</td><td colspan="2">Introduction
Concept of Entrepreneur and Entrepreneurship. Function of Entrepreneurs. Types of Entrepreneurs. Entrepreneurship process. Government as an entrepreneur. Theories of entrepreneurship. Role and importance of entrepreneurship in economic development.</td><td>1</td><td>15</td></tr>
<tr><td>II</td><td colspan="2">Entrepreneurial Behaviour Domain
Behavioural Characteristics of entrepreneurs, Entrepreneurs- born or developed. Change, innovation and entrepreneurial behaviour. Entrepreneur vs manager, entrepreneur vs intrapreneur, Ethics and social responsibility of an entrepreneur. Internal and external factors that can influence the decision to become an entrepreneur.</td><td>1</td><td>15</td></tr>
<tr><td>III</td><td colspan="2">New Venture Promotion

Business and types of business activities, Identifying and Developing new business idea- Sources of Idea, Idea Generating Techniques and Idea Screening. Entrepreneurial Decision Process. Developing a business plan. Financing the New VentureFinancial Planning, Determining the size of capital investment, Financial needs and sources of finance – short term, medium term and long term. Raising of capital for corporate unit. Traditional sources of financing, Venture capital, Angel investors, Business Incubators.</td><td>1</td><td>15</td></tr>
<tr><td>IV</td><td colspan="2">Adapting digital developments and Disruptions
Digital disruptions, threats of mega alliances, strategies to sustain new business, challenges of takeovers and acquisitions, Emerging new business forays- opportunities, dimensions and challenges, regulations.</td><td>1</td><td>15</td></tr>
<tr><td colspan="5">Teaching Learning Process: Class discussions/ demonstrations, PowerPoint presentations, Class activities/ assignments etc.</td></tr>
</table>

References

- Barringer, B.R., & Ireland, R.D. (2015). Entrepreneurship. Pearson.
- Gersick, K. E., Davis, J. A., Hampton, M. M., & Lansberg, I. (1997). Generation to generation: Life cycles of the family business. Boston, United States: Harvard Business School Press.
- Hisrich, R.D., Manimala, M.J., Peters, M.P., & Shepherd, D.A. (2013). Entrepreneurship. Delhi, India: Tata McGraw Hill.
- Kuratko, D.F., & Rao, T. V. (2012). Entrepreneurship: A South-Asian Perspective. Cengage.
- Shukla, M.B. (2007). Entrepreneurship and Small Business Management. Allahabad, India: Kitab Mahal Publishers.
- Nicholls, A. (Ed.). (2006). Social entrepreneurship new models of sustainable social change. London: United Kingdom: Oxford University 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

SEC 3.1 – ADVANCED EXCEL FOR LOGISTICS

Programme: B.Com in Logistics	**Year:** Second	**Semester:** III
Subject: Logistics		
Course Code: SEC 1.1	**Course Title:** Advance Excel for Logistics	**(Theory)**

Course Objective:

To understand the role of Excel in logistics and supply chain operations.

Learning Outcomes:

3. Use pivot tables for large data analysis .
4. Understand basic automation in Excel using Macros.

Credit: 2	**Core Course**
Max Marks: 40+60 (Internal + Practical)	**Min. Passing Marks:**

Unit	Details	Credit	Hours
I	Introduction to Advanced Excel in Logistics Basics of Spreadsheet Management Excel Interface and Advanced Features Data Entry, Data Validation, and Formatting Formulas and Functions (SUM, IF, VLOOKUP, XLOOKUP, INDEX-MATCH) Conditional Formatting Sorting, Filtering, and Data Analysis Charts and Graphs for Logistics Reporting	1	15
II	Data Analysis and Reporting in Logistics Pivot Tables and Pivot Charts Inventory Tracking Sheets Transportation Cost Analysis Dashboard Creation What-if Analysis and Goal Seek MIS Reporting in Logistics Automation using Macros (Introduction)	1	15

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

References

- Power Pivot and Power BI: The Excel User's Guide to DAX, Power Query, Power BI & Power Pivot in Excel by Rob Collie and Avichal Singh
- Microsoft Excel and Python Examples (3rd Edition) by Gianpaolo Ghiani, Gilbert Laporte, Roberto Musmanno
- Microsoft Excel Data Analysis and Business Modeling (Office 2021 and Microsoft 365) (7th Edition) by Wayne Winston: Covers advanced Power Query,

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 3.1 English language -3 (Academic Interaction and Presentation Skills -Advanced Level)

Programme: B.Com. in Retail Operations Management	**Year: second**	**Semester: III**
Subject: Retail operation Management		
Course Code: AEC-3.1	**Course Title: Academic Interaction and Presentation Skills -Advanced Level**	**(Theory)**

- Course Objective: - ToUnderstand extended academic lectures and debates and the to Identify arguments, evidence, and conclusions in oral discourse.

Learning Outcomes: -
- The learner will be able to Deliver structured academic presentations with visual aids.
- The learner will be able to Participate actively in academic discussions and debates.

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

Unit	Topics	Credit	No. of Lectures = 30
I	Advanced Listening Skills 1.Listening to full-length academic lectures/seminars on topics related to Indian budgets, finance, Domestic and international trade, international economic relations. 2. identifying arguments, evidence, and conclusions 3.Listening to debates/interviews and summarizing points of view	1	15
II	Advanced Speaking Skills 1. Participating in academic discussions and debates 2.Delivering structured academic presentations on different topics 3. Using visual aids effectively 4. Answering questions and defending a viewpoint	1	15
	Teaching Learning Process: Class discussions/ demonstrations, PowerPoint presentations, Class activities/ assignments etc.		
	References: • Kenneth Anderson, Study Speaking (Cambridge University Press) • John Hughes, Critical Thinking in ELT • TED Talks (economics-related topics)		
	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–IV

DSC- 4.1 Port Terminal Logistics

rogramme:B.Com in Logistics	Year:Second	Semester: IV
Subject: Logistics		
Course Code: DSC 4.1	Course Title: Port Terminal Logistics	(Theory)

Course Objective:

- To develop competencies and knowledge of students to Port terminals logistics professionals.

Learning outcomes:

- Students will be able to apply the Basic knowledge of Port terminals Logistics in the real-life situation
- This subject will enable them to enhance their ability and professional skills in Logistics

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

Unit	Details	Credit	Hours
I	Difference between Major and Minor Ports - Ports in India - Natural Harbours - New Ports to be developed in India - Major Ports of the World - Largest Port in the world - Port Officials and their roles - Role of Ports - Who are Port users	1	15
II	Container Terminals - Privatisation of Terminals - Reason for Privatisation - Major Terminal Operators in India - Terminal Operators of the world - Privatisation the need of the hour - Agreement between and existing Port Terminal and the new operator Import Cycle - Export Cycle - Positions and Places in a Terminal - Facilities in a Terminal - Container Monitoring and stacking - CFS inside a Terminal - Reasons for Congestion of a terminal - de-congesting the terminal - Window system in a terminal.	1	15
III	Major Port Trust Act - Port as a custodian of the cargo - Transit sheds - Cargo receivers - Wharfs and Berths - Various berths in a Port - Meaning of Berth Restrictions - Port equipment's and damage - Extra services - Berth reservation schemes	1	15
IV	Port Tariff - Pilots and their duties - Tugs and its usage - Night navigations - Light Dues - Tariff Authorities of Major Port - Revision of rates - Port Trustees - Safety Procedures - Introduction of ISPS - Damage to Port property by ships - Compensation and confiscation of cargo to adjust dues.	1	15

Teaching Learning Process: Class discussions/ demonstrations, PowerPoint presentations, Class

activities/ assignments etc.
References • Course Material Prepared by LSC • Major Port Trust Act – Government of India • Port Industry Statistics, American Association of Port Authorities • AP MOLLOR Guide book on Terminal
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- 4.2 Financial Statement Analysis

Programme: B.Com in Logistics	**Year:** Second	**Semester:** IV
Subject: Logistics		
Course Code: DSC 4.2	**Course Title:** Financial Statement Analysis	**(Theory)**

Course Objective:

- Enables individuals to interpret, analyze, and draw meaningful conclusions from financial data to evaluate the performance of companies.

Learning outcomes:

- Students will develop analytical skills to interpret financial data effectively.
- Draw meaningful conclusions about a companies financial health.
- They should be able to calculate financial ratios such as profitability ratios, liquidity ratios and solvency ratios.
- Students should be able to comprehend the purpose of financial statements.

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

Unit	Details	Credit	Hours
I	Introduction to Financial Statement Analysis : Concept, uses and limitations of accounting information; an overview of financial statements , Profit and Loss, Balance sheet as per companies act 2013 and cash flow statements.	1	15
II	Techniques of Financial Statement Analysis : Common size Analysis, Vertical Analysis, Horizontal Analysis, DuPont Analysis, Comparative Analysis, Qualitative Analysis.	1	15
III	Ratio Analysis and Interpretation: Liquidity Ratios, Profitability Ratios, Solvency ratio, Efficiency ratio.	1	15
IV	Cash Flow Analysis: Understanding the statement of cash flow; Operating, Investing and Financing activities, Preparation of Cash Flow Statement; Free Cash Flow Analysis.	1	15

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

References

- Financial Statement Analysis & Reporting- Dr.Rajesh Sain, Bharti Publications.
- Financial Reporting & Financial Statement Analysis- M Hanif A Mukherjee, MC Graw Hill
- Financial Accounting for Management- Gupta Ambrish , Pearson Education.
- Tulsian, P C &Tulsian, B Corporate Accounting – S. Chand Publications, 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-4.1 Introduction to Aviation Industry and Airport Operations

Programme: B.Com in Logistics	**Year:** Second	**Semester:** IV
Subject: Logistics		
Course Code: DSE 4.1	**Course Title:** Introduction to Aviation Industry and Airport Operations	**(Theory)**

Course Objectives: To develop competencies and knowledge of students to become Aviation Professionals

Learning outcomes:

• Students will be able to apply the Basic knowledge of Aviation and Airport Operations in the real-life situation

• This subject will enable them to enhance their ability and professional skills in the Aviation Industry & Airport Operations

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

Unit	Details	Credit	Hours
I	History of Aviation & Key Organizations in the Aviation Industry a. History of Aviation through the ages-Origins in Greek Mythology- The Wright Brothers- Aviation in the era of World War 1 & 2- Commercial Aircraft Era- Modern Jetliners b. Key Organizations in the Aviation Industry- 1. ICAO- International Civil Aviation Organization, 2. IATA - International Air Transport Association 3. MoCA - Ministry of Civil Aviation, 4. DGCA - Directorate General of Civil Aviation 5. AAI- Airports Authority of India, 6.AAICLAS- Airports Authority of India Cargo Logistics Allied Services 7. AERA- Airport Economic Regulatory Authority 8. BCAS- Bureau of Civil Aviation Security	1	15
II	Freedoms of the Air & the Airline Business a. Freedoms of the Air- Overview- Nine Freedoms of the Air b. Airline Businessi Business Models- Legacy, Low Cost, Charter, Regional, Cargo & Hybrid ii Airplane Manufacturers- Primary Manufacturers- Boeing, Airbus and others iii Narrow Body v/s Wide Body- Definition & Features iv The Airline Industry as a Business- Key Functions in the Airline Business v Airline Codeshares &Alliancesa. Concept, b. Key Benefits, c. Major Airline Alliances vi Airline Cabin Classes- First, Business, Premium Economy & Economy	1	15

III	Airport Operations a. Key Stakeholders, Airport Types, Airport Revenue Sources, Airport Functional Layout- Landside, Governmental Agencies at Airport, Baggage Handling, Airside Operations b. Airport as an Operational System- Infrastructure & Facilities, Airport Operations Control Centre (AOCC), Airport Collaborative Decision Making (ACDM), Key Information Technology Systems at Airports	1	15
IV	Concessionaire Activities at Airports (terminology restricted to Indian scenario) a. Non-Aero Activities- Retail, Food & Beverage, Real Estate, Car Rentals Car Parking, Currency & Banking, Advertising b. Maintenance Repair & Overhaul (MRO)- Types of MRO Models c. Ground Handling i Concept, ii Self-Handling V/s Outsourced Handling iii IATA Standard Ground Handling Agreement	1	15

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

- **References**
- Course Material Prepared by LSC
- Airport Operations- Norman Ashford, Pierre Coutu, John Beasley- McGraw-Hill Education; 3rdedition (16 December 2012)
- Principles of Airport Economics- P.S. Sengupta- Excel Books (1 December 2007)
- Managing Airports- An International Perspective- Anne Graham-Routledge; 5 edition(June 9, 2018)
- IATA Airport Handling Manual- 40thedition- Year of Publication- 2020
- IATA Ground Operations Manual- 9thedition- Year of Publication-2020

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

10

DSE – 4.2 First Mile Operations

Programme: B.Com in Logistics	**Year:** Second	**Semester:** IV
Subject: Logistics		
Course Code: DSE 4.1 Logistics	**Course Title:** First Mile Operations	**(Theory)**

Course Objective:

- To understand the First Mile operational processes ine- commerce logistics.

Learning Outcomes:

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

- Basics of First Mile operations.
- Shipment pickup operations.
- Different types of shipment processing operations at Processing Centers.
- Layout of a Processing Centre.
- Key challenges in First Mile operations and First Mile metrics

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

Unit	Details	Credit	Hours
I	Role of First Mile in E-Commerce Logistics Difference between First Mile, Line Haul and Last Mile operations. -First Mile Operations - Overview. -Why is First Mile operations important in e-commerce logistics-First Mile process flow.	1	15
II	Shipment Pickup Operations Shipment pickup process. -Pickup operations staff - roles and responsibilities. -Pickup coordination. -Safety and security of shipments during pickup-Pickup documentation	1	15
III	Shipment Processing Operations Primary and secondary processing. -Bagging operations. -Manual processing operations-Automated processing operations Layout of A Processing Centre Inbound operations-Processing Operations-Outbound Operations-Safety and security-Processing Centre staff - roles and responsibilities	1	15
IV	First Mile Analytics and Metrics Productivity-Pickup operations metrics-Processing operations metrics-First Mile dashboard. Tools and Applications Pickup tools and applications-Processing tools and applications-Exceptions in First Mile and impact on operations- Tools and communication to resolve exceptions.	1	15

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

References

1. Course Material Prepared by LSC

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-4.3 Principles and Practices of Tourism

<table>
<tr><td>Programme:B.Com in Logistics</td><td colspan="2">Year:Second</td><td colspan="2">Semester: IV</td></tr>
<tr><td colspan="5">Subject:Logistics</td></tr>
<tr><td>Course Code: DSE 4.1</td><td colspan="2">Course Title:Principles and Practices of Tourism</td><td colspan="2">(Theory)</td></tr>
<tr><td colspan="5">Course Objective:
• Understand the fundamentals of the Tourism industry and its development in India.
Learning Outcomes:
By the end of this course, students will be able to:
• To develop an understanding of the nature of tourism in India
• Throw light on an initiative by Government and Railways to promote tourism.
• To understand different modes and package tours by Travel Agencies and to learn how to develop packages.
• Recent trends of tourism and Infrastructure including Hotel.</td></tr>
<tr><td colspan="2">Credit: 4</td><td colspan="3">Core Course</td></tr>
<tr><td colspan="2">Max Marks: 25+75 (Internal + External)</td><td colspan="3">Min. Passing Marks:</td></tr>
<tr><td>Unit</td><td colspan="2">Details</td><td>Credit</td><td>Hours</td></tr>
<tr><td>I</td><td colspan="2">Basics of Tourism-History & Growth-Tourism & Economy, Multiplier Effect-Principles, Components & Types of Tourism – Service Industry, Passenger Transportation. Travel Agencies
Domestic & International Tourism - Tourism Policy & Initiatives of Govt – Dept of Tourism, ITDC, IRCTC Etc-
Inbound & Outbound Tourism – Segmentation, Bookings, Package Tours-Travel Agencies, Destinations & Infrastructure – Ratings</td><td>1</td><td>15</td></tr>
<tr><td>II</td><td colspan="2">Tourism - Road-Road Infrastructure – Connectivity to destinations, Quadrangle, Highways, Bharatmala Project-Road
Vehicles – Cabs, Minibuses, luxury buses, Double deck sleeper. Regulations-Single point. Multiple destinations, Group booking, Cluster approach.</td><td>1</td><td>15</td></tr>
<tr><td>III</td><td colspan="2">Tourism by Rail-Infrastructure – Rail destination. Toy trains to Hills – Shimla, Darjeeling, Ooty – Last mile
connectivity-Railway Initiatives – Rail Yatrik Niwas at stations, Budget hotels. Online bookings, Tourist lounges.
Bookings – Group ticket, package tours, circular journey ticket etc.-Tourist trains – Palace on Wheels, Maharaja,
Deccan Odyssey, Rail package tours, Coach Bookings itinerary.</td><td>1</td><td>15</td></tr>
<tr><td>IV</td><td colspan="2">Trends in Tourism-Sustainable tourism – Ecological & environmental issues-Heritage, Religious, Medical, Leisure,
Conferences Tourism, Destination weddings-New destinations- Statue of Unity, Akshardham, Winter tourism etc</td><td>1</td><td>15</td></tr>
<tr><td colspan="5">Teaching Learning Process: Class discussions/ demonstrations, PowerPoint presentations, Class activities/ assignments etc.</td></tr>
<tr><td colspan="5">References: Course Material Prepared by LSC.</td></tr>
<tr><td colspan="5">Suggested Continuous Evaluation Methods:
Assignment, Internal, Quiz, PPT presentation, External Examination etc</td></tr>
<tr><td colspan="5">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</td></tr>
</table>

DSE- 4.4 Introduction to Air Cargo Industry

Programme: B.Com in Logistics	**Year:** Second	**Semester:** IV
Subject: Logistics		
Course Code: DSE 4.2	**Course Title:** Introduction to Air Cargo Industry	**(Theory)**

Course Objective: To develop competencies and knowledge of students to become Air Cargo Professionals
Learning Outcomes: By the end of this course, students will be able to:
- Students will be able to apply the Basic knowledge of Air Cargo Industry in the real-life situation
- This subject will enable them to enhance their ability and professional skills in the Air Cargo Industry

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

Unit	Details	Credit	Hours
I	History of Air Cargo & Multi Modal forms of Transport a. History of Air Cargo & Mail, Air Freight, Air Express, Overnight Air Express & Air Mail b. Other Multi Modal forms of Transport- Rail, Sea & Surface Transport- Key Concepts Key Organizations Facilitating Air Cargo International Air Transport Association (IATA), International Civil Aviation Organization (ICAO), International Federation of Freight Forwarders Association (FIATA), The International Air Cargo Association	1	15
II	Air Cargo Business Models Freighters, Charters, Integrators, Combination Carriers, Systems), Couriers, E-commerce, Postal mail a. Key Concepts- Brief Introduction to the Business Models b. Impact of various Business Models in relation to geography, size and scope.	1	15
III	Key Stakeholders & Key Terminologies a. Key Stakeholders- Airports, Airlines (Direct), Airlines through General Sales Agents (GSA) or General Sales & Service Agents (GSSA), Shippers, Freight Forwarders, Custom Brokers, Consolidators, Trucking b. Key Terminologies & Abbreviations.	1	15
IV	Training & Development in Air Cargo Industry a. Importance of Training in the Aviation & Cargo Industry b. Areas of Training in the Air Cargo Industry c. Key Organizations facilitating Training & Development in the Aviation & Air Cargo Industry.	1	15

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

References: 1. Course Material Prepared by LSC
2. Air Cargo Management- Air Freight and The Global Supply Chain- Michael Sales- Routledge (2016)
3. Air Cargo and Logistics - Classics and Contemporary practice by Rico Merket and Jackie Walters- Academic Publishers (01 June, 2019)
4. Moving Boxes by Air - The Economics of International Air Cargo by Peter S. Morrell and Thomas Klein - Routledge; 2 edition (19 October 2018)

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- 4.5 Last Mile Operations

<table>
<tr><td colspan="2">Programme:B.Com in Logistics</td><td colspan="2">Year:Second</td><td colspan="2">Semester: IV</td></tr>
<tr><td colspan="6">Subject: Logistics</td></tr>
<tr><td colspan="2">Course Code: DSE 4.2</td><td colspan="2">Course Title:Last Mile Operations</td><td colspan="2">(Theory)</td></tr>
<tr><td colspan="6">Course Objective:
To understand Last Mile Operations in E-Commerce.
Learning Outcomes:
By the end of this course, students will be able to:
• Understand the basics concept of Last mile logistics in E-Commerce
• Understand the processes involved in Last mile logistics
• Understand various metrics and customer services processes to be followed in last mile logistics
• Explain the prospects of last mile logistic</td></tr>
<tr><td colspan="3">Credit: 4</td><td colspan="3">Core Course</td></tr>
<tr><td colspan="3">Max Marks: 25+75 (Internal + External)</td><td colspan="3">Min. Passing Marks:</td></tr>
<tr><td>Unit</td><td colspan="3">Details</td><td>Credit</td><td>Hours</td></tr>
<tr><td>I</td><td colspan="3">Introduction
What is Last Mile in Ecommerce?
Importance of Last Mile in the supply chain
Last Mile Delivery challenges for ecommerce
Trends in Last Mile delivery
Route optimization in Last Mile operations</td><td>1</td><td>15</td></tr>
<tr><td>II</td><td colspan="3">Last Mile Processes
Delivery Process & its challenges
Reverse pickup process in Last mile operations
Challenges in Reverse Pickup process
Tools and applications in Last Mile operations, Considerations for effective last mile logistics strategy</td><td>1</td><td>15</td></tr>
<tr><td>III</td><td colspan="3">Metrics
Metrics to measure in last file
Automation and technology driving metrics.
Customer service
Customer service and its importance
Good and bad customer service (Dos and Don'ts of customer service
Relationship between metrics and customer services.</td><td>1</td><td>15</td></tr>
<tr><td>IV</td><td colspan="3">Prospects of Last Mile Logistics- 5Hrs
Innovations in Last Mile Logistics
Technology Trends in Last Mile Delivery
Last Mile Delivery Market Future Prospects</td><td>1</td><td>15</td></tr>
<tr><td colspan="6">Teaching Learning Process: Class discussions/ demonstrations, PowerPoint presentations, Class activities/ assignments etc.</td></tr>
<tr><td colspan="6">References Course Material Prepared by LSC.</td></tr>
<tr><td colspan="6">Suggested Continuous Evaluation Methods:
Assignment, Internal, Quiz, PPT presentation, External Examination etc</td></tr>
<tr><td colspan="6">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</td></tr>
</table>

DSE- 4.6 Commercial Aspects of Transportation

<table>
<tr><td colspan="2">Programme: B.Com in Logistics</td><td colspan="2">Year: Second</td><td colspan="2">Semester: IV</td></tr>
<tr><td colspan="6">Subject: Logistics</td></tr>
<tr><td colspan="2">Course Code: DSE 4.2</td><td colspan="2">Course Title: Commercial Aspects of Transportation</td><td colspan="2">(Theory)</td></tr>
<tr><td colspan="6">Course Objective:
To high light vital part of commercial considerations in providing transport services for Freight and Passengers movement.
Learning Outcomes:
By the end of this course, students will be able to:
• Develop a clear perspective of various commercial aspects in transportation
• Distinguish between the Operational feasibility of a work and its commercial viability
• Know the issues involved in booking and reservation of passengers,
• Know the various types of costs involved and understand the concept of cost-of-service vs value of service</td></tr>
<tr><td colspan="3">Credit: 4</td><td colspan="3">Core Course</td></tr>
<tr><td colspan="3">Max Marks: 25+75 (Internal + External)</td><td colspan="3">Min. Passing Marks:</td></tr>
<tr><td>Unit</td><td colspan="3">Details</td><td>Credit</td><td>Hours</td></tr>
<tr><td>I</td><td colspan="3">Commercial Aspects in Transportation – A Perspective-Role and importance of Commercial Aspects, relative strengths of rail vs road-Concept of commercial viability vis a vis operational feasibility-Issues/ functions included in the commercial aspects, organisational set up to handle these.</td><td>1</td><td>15</td></tr>
<tr><td>II</td><td colspan="3">Commercial Aspects involving Passenger transportation –Passenger Services on Indian Railways; Booking and Reservation of passengers, Various class of services, types of tickets, concessions etc-Passengers Services in Road Sector, A state subject- differences from State to state-Supplementary and related services such luggage, parcel, refunds, catering etc.</td><td>1</td><td>15</td></tr>
<tr><td>III</td><td colspan="3">Commercial Aspects involving Goods / Freight transportation–Different components of freight traffic, Booking and delivery of freight traffic on Railways, Demurrage and Wharfage, sidings-Booking and delivery of goods in roadways, agencies involved and their role-Claims and liabilities, Organisational set-up and procedure for Claims' compensation,</td><td>1</td><td>15</td></tr>
<tr><td>IV</td><td colspan="3">Pricing of Transport-Basic consideration in pricing; Different type of costs involved in computing price, Relativity index of passenger fares in Indian Railways; surcharges and discounts-Principles of classification and Rate fixation and routing of traffic-Cost of service vs value of service, Cross subsidization etc
Marketing Strategies for Commercial growth –Need for marketing, Rail vs Road: Complementary and not competitive role, High profit yielding commodities - Incentive schemes, IT-enabled user-friendly solutions for Booking, payment, tracking consignments and trains, Passenger movement – PRS, etc - Future trends: technology induced improvements in various aspects of commercial working</td><td>1</td><td>15</td></tr>
<tr><td colspan="6">Teaching Learning Process: Class discussions/ demonstrations, PowerPoint presentations, Class activities/ assignments etc.</td></tr>
<tr><td colspan="6">References: Course Material Prepared by LSC</td></tr>
<tr><td colspan="6">Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc</td></tr>
<tr><td colspan="6">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</td></tr>
</table>

SEC 4.1 – Computerised Accounting System

<table>
<tr><td colspan="2">Programme: B.Com in Logistics</td><td>Year:Second</td><td colspan="2">Semester: IV</td></tr>
<tr><td colspan="5">Subject: Logistics</td></tr>
<tr><td colspan="2">Course Code: SEC 4.1</td><td colspan="2">Course Title: — Computerised Accounting System</td><td>(Theory)</td></tr>
<tr><td colspan="5">Course Objective: The objective of this course is to equip non-commerce students with the necessary skills to record business transactions and generate final accounts using computerized accounting software.
Learning Outcomes:
• comprehend both manual and computerized accounting system environments.
• establish the framework for a computerized accounting system tailored to a business firm.
• input daily business transactions into a Computerized Accounting System.
• apply essential adjustments for Goods and Service Tax (GST) when recording business transactions.
• produce diverse accounting reports for analysis and informed decision-making.</td></tr>
<tr><td colspan="3">Credit: 2</td><td colspan="2">Core Course</td></tr>
<tr><td colspan="3">Max Marks: 40+60 (Internal + Practical)</td><td colspan="2">Min. Passing Marks:</td></tr>
<tr><td>Unit</td><td colspan="2">Details</td><td>Credit</td><td>Hours</td></tr>
<tr><td>I</td><td colspan="2">Computing: Concept of computing, Data and information; Computing Interfaces: Graphical User Interface (GUI), Command Line Interface(CLI), Touch Interface, Natural Language Interface(NLI); data processing; applications of computers in business.
Computer Networks: Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies; Distributed Computing: Client Server Computing, Peer- to- peer Computing; Wireless Networking; Securing Networks: firewall.
Basic Internet Terminology: I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines, Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of Internet to Society; Cyber Security: Cryptography, digital signature.</td><td>1</td><td>15</td></tr>
<tr><td>II</td><td colspan="2">Computerised Accounting Systems: Basics of computerised accounting systems; difference between manual and computerised accounting system; overview of available software packages for computerised accounting; factors affecting selection of suitable computerised accounting software; procurement and installation of computerised accounting software.
Using any popular accounting software: create, select, shut, and delete a Company; setting security features of company; date and period features; configure and features settings; backup and restore data of a company.</td><td>1</td><td>15</td></tr>
<tr><td colspan="5">Teaching Learning Process: Class discussions/ demonstrations, PowerPoint presentations, Class activities/ assignments etc.</td></tr>
<tr><td colspan="5">References
• Charles, T Horngren, Gart L. Sundem, John A Elliot and Donna R. Philbrick. Introduction to Financial Accounting, Pearson.
• Goyal, Bhushan Kumar and Tiwari, H.N. Financial Accounting ,Taxmann.
• Kumar, Alok. Financial Accounting, Singhal Publication.
• Lal, Jawahar, Seema Srivastava & Abrol, Shivani. Financial Accounting Text and problems, Himalaya Publishing House, New Delhi.</td></tr>
<tr><td colspan="5">Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc</td></tr>
<tr><td colspan="5">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</td></tr>
</table>

VAC 4.1 – Constitutional Values

<table>
<tr><td colspan="2">Programme:B.Com in Logistics</td><td colspan="3">Year:Second</td><td colspan="2">Semester: IV</td></tr>
<tr><td colspan="7">Subject: Logistics</td></tr>
<tr><td colspan="2">Course Code: SEC 4.1</td><td colspan="3">Course Title: — Constitutional Values</td><td colspan="2">(Theory)</td></tr>
<tr><td colspan="7">Course Objective:
Augmenting among the students the knowledge and significance of the Constitution and inculcating a sense of Constitutionalism in theirnotionand working.
Learning Outcomes:
• Understand the principles that form the basic structure of the Constitution.
• Cherish the values and goals embedded in the Constitution</td></tr>
<tr><td colspan="3">Credit: 2</td><td colspan="4">Core Course</td></tr>
<tr><td colspan="3">Max Marks: 40+60 (Internal + Practical)</td><td colspan="4">Min. Passing Marks:</td></tr>
<tr><td>Unit</td><td colspan="4">Details</td><td>Credit</td><td>Hours</td></tr>
<tr><td>I</td><td colspan="4">An Introduction to the Constitution of India
• Federal Republic, Rule of Law, Separation of Powers, Parliamentary System, Integrated and Independent Judiciary
• Sovereignty, Socialism, Democracy, Secularism</td><td>1</td><td>15</td></tr>
<tr><td>II</td><td colspan="4">Key Constitutional Values
• Justice, Liberty, Equality, Fraternity
• Fundamental Rights, Directive Principles of State Policy
• Fundamental Duties</td><td>1</td><td>15</td></tr>
<tr><td colspan="7">Teaching Learning Process: Class discussions/ demonstrations, PowerPoint presentations, Class activities/ assignments etc.</td></tr>
<tr><td colspan="7">References
• M. Laxmikanth, Indian Polity, Mc Graw Hill Education, 8th edition, 2026
• Durga Das Basu, et al., Introduction to the Constitution of India, Lexis Nexis, 26th edition, 2022
• Leila Seth, We, the Children of India: The Preamble to Our Constitution, Penguin Books India, 2010
• Mahendra Pal Singh, V.N. Shukla, Constitution of India, Eastern Book Company, Lucknow, 13th revised edition, 2017
• Pylee, M.V., An Introduction to the Constitution of India, 5th edition Vikas Publication House, New Delhi</td></tr>
<tr><td colspan="7">Suggested Continuous Evaluation Methods:
Assignment, Internal, Quiz, PPT presentation, External Examination etc</td></tr>
<tr><td colspan="7">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</td></tr>
</table>

AEC 4.1 English language -4 : English for Research (Research & Professional Level)

Programme: B.Com. in Retail Operations Management	**Year: second**	**Semester: IV**
Subject: Retail operation Management		
Course Code: AEC-4.1	**Course Title: English for Research (Research & Professional Level)**	**(Theory)**

Course Objective: - To Critically read and analyze scholarly articles and policy documents.

Learning Outcomes: -

- The learner will be able to Identify research methodology, arguments, and bias in academic texts.
- The learner will be able to Write academic and professional documents such as abstracts, proposals, and policy briefs.
- The learner will be able to Apply appropriate citation styles (APA/MLA) in academic writing.

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

Unit	**Topics**	**Credit**	**Hours =30**
I	**Advanced Reading Skills** 1. Critical reading of scholarly articles and on the topics related to Indian budgets, finance, Domestic and international trade, international economic relations policy documents 2. Identifying research methodology, arguments, and bias 3. Comparing multiple sources for synthesis	1	15
II	**Advanced Writing Skills** 1 Writing Research abstracts and proposals 2 Drafting policy briefs and executive summaries 3 Writing argumentative essays with citations (APA/MLA) 4 Producing a portfolio of academic and professional writing	1	15

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

References:

- John M. Swales & Christine B. Feak, *Academic Writing for Graduate Students*
- Gerald Graff & Cathy Birkenstein, *They Say / I Say*
- Selected research articles from *Economic and Political Weekly*

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