



**Vijayanagara Sri Krishnadevaraya University**  
**Jnana Sagara, Ballari (Karnataka)**

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**Department of Studies in Commerce**

**Syllabus**

**Bachelor of Commerce (B.Com. Logistics) Programme**  
**[Apprenticeship-Embedded Degree Programme (AEDP)]**  
**[Under Choice Based Credit System (CBCS)]**

**With Effect from the Academic Year 2025-26**



# **Vijayanagara Sri Krishnadevaraya University**

## **Jnana Sagara, Ballari (Karnataka)**

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### **B. Com Logistics (AEDP) Programme Outcomes**

The proposed B.Com Logistics (AEDP) Programme is a judicious mix of skills, Professional education related to logistics and also appropriate content of general education. It is designed with the objective of equipping the students to cope with the emerging trends and challenges in the logistics management sector. This program will lead to a rewarding career in Logistics and Supply Chain Management. Effective logistics and supply chain management has become prominent for companies across E-commerce, FMCG, manufacturing, retail and more such domains. Therefore, large corporates have logistics and supply chain management as a key focus area. Logistics degrees provide transferable skills to help students remain competitive and ready for industry challenges.

<b>Bachelor of Commerce (B.Com) Logistics ( AEDP) Semester – I</b>										
<b>Semester – I</b>										
Sl. No.	Course Category	Course Code	Title of the Course	Credits	Teaching Hours per Week			Marks		Duration of Examination
					L	T	P	IA	SEE	
1	LC		Kannada/Indian Language	3	3	--	--	20	80	3
2	LC		English	3	3	--	--	20	80	3
3	DCC	25COMLC101	Financial Accounting	4	4	--	--	20	80	3
4	SEC	25COMLS101	Fundamentals of Logistics	4	4	--	--	20	80	3
5	SEC	25COMLS102	Materials Management	4	4	--	--	20	80	3
6	SEC	25COMLS103	Warehousing & Distribution Centre Operations	4	4	--	--	20	80	3
7	MC		Indian Constitution	2	2	--	--	10	40	1.5
<b>Total Credits and Marks for the First Semester</b>				<b>24</b>				<b>130</b>	<b>520</b>	

<b>Bachelor of Commerce (B.Com) Logistics ( AEDP) Curriculum Structure</b>										
<b>Semester – II</b>										
Sl. No.	Course Category	Course Code	Title of the Course	Credits	Teaching Hours per Week			Marks		Duration of Examination
					L	T	P	IA	SEE	
1	LC		Kannada/Indian Language	3	3	--	--	20	80	3
2	LC		English	3	3	--	--	20	80	3
3	DCC	25COMLC202	Corporate Accounting	4	4	--	--	20	80	3
4	SEC	25COMLS204	Forecasting and Inventory Management	4	4	--	--	20	80	3
5	SEC	25COMLS205	Freight Forwarding (Ocean & Air Cargo)	4	4	--	--	20	80	3
6	SEC	25COMLS206	Surface Transportation	4	4	--	--	20	80	3
7	MC		Environmental Studies	2	2	--	--	10	40	1.5
<b>Total Credits and Marks for the Second Semester</b>				<b>24</b>				<b>130</b>	<b>520</b>	

<b>Bachelor of Commerce (B.Com) Logistics ( AEDP) Curriculum Structure</b>										
<b>Semester – III</b>										
Sl. No.	Course Category	Course Code	Title of the Course	Credits	Teaching Hours per Week			Marks		Duration of Examination
					L	T	P	IA	SEE	
1	LC		Kannada/Indian Language	3	3	--	--	20	80	3
2	LC		English	3	3	--	--	20	80	3
3	DCC	25COMLC303	Financial Management	4	4	--	--	20	80	3
4	SEC	25COMLS307	MIS for Logistics	4	4	--	--	20	80	3
5	SEC	25COMLS308	Retail Logistics and E-Commerce	4	4	--	--	20	80	3
6	SEC	25COMLS309	Liner Logistics	4	4		--	20	80	3
7	MC		Business Communication	2	2	--	--	10	40	1.5
<b>Total Credits and Marks for the Second Semester</b>				<b>24</b>				<b>130</b>	<b>520</b>	

<b>Bachelor of Commerce {(B.Com Logistics ( AEDP ))} Curriculum Structure</b>										
<b>Semester – IV</b>										
Sl. No.	Course Category	Course Code	Title of the Course	Credits	Teaching Hours per Week			Marks		Duration of Examination
					L	T	P	IA	SEE	
1	LC		Kannada/Indian Language	3	3	--	--	20	80	3
2	LC		English	3	3	--	--	20	80	3
3	DCC	25COMLC404	Human Resource Management	4	4	--	--	20	80	3
4	SEC	25COMLS410	Port Terminal Logistics	4	4	--	--	20	80	3
5	SEC	25COMLS411	Specialization-I	4	4	--	--	20	80	3
6	SEC	25COMLS412	Specialization-II	4	4	--	--	20	80	3
7	MC		Data Spread Sheet	2	2	--	--	10	40	1.58
<b>Total Credits and Marks for the Second Semester</b>				<b>24</b>				<b>130</b>	<b>520</b>	

<b>Bachelor of Commerce (B.Com) Logistics ( AEDP) Curriculum Structure</b>										
<b>Semester – V</b>										
Sl. No.	Course Category	Course Code	Title of the Course	Credits	Teaching Hours per Week			Marks		Duration of Examination
					L	T	P	IA	SEE	
4	DCC		Allied Course-MOOC	2	4	--	--	---	100	3
5	DCC		Apprenticeship-I	20	--	--	--	250	150	--
<b>Total Credits and Marks for the Second Semester</b>				<b>22</b>				<b>250</b>	<b>250</b>	

<b>Bachelor of Commerce (B.Com) Logistics ( AEDP) Curriculum Structure</b>										
<b>Semester – VI</b>										
Sl. No.	Course Category	Course Code	Title of the Course	Credits	Teaching Hours per Week			Marks		Duration of Examination
					L	T	P	IA	SEE	
4	DCC		Allied Course-MOOC	2	4	--	--	---	100	3
5	DCC		Apprenticeship-I	20	--	--	--	250	150	--
<b>Total Credits and Marks for the Second Semester</b>				<b>22</b>				<b>250</b>	<b>250</b>	

#### Semester IV - Specialisation Modules

Course	Group A – Aviation	Group B - Ecommerce	Group C – Land Transportation
1	Introduction to Aviation Industry & Airport Operation	First Mile Operations	Principles & Practices of Tourism
2	Introduction to Air Cargo Industry	Last Mile Operations	Commercial Aspects of Transportation

Students shall choose one of the three Modules and pursue both courses listed in the chosen Module.

#### Semester V – Allied Courses - MOOC

No.	Course
1	Export and Import Documentation
2	Inland Waterways and Coastal Shipping

#### Semester VI – Allied Courses - MOOC

No	Course
1	Courier, Express and Parcel Services
2	Multi-Modal Transportation

#### Notes:

- All the courses, except Language and Mandatory Courses, are to be taught by the Commerce Teachers only.
- Training will be provided by the **Logistic** Sector Skills Council to teachers of the college offering this programme as to how Skill-enhancement Courses will be taught. And necessary inputs will also be provided by them.
- Logistic** Sector Skills Council facilitates the college for placement for Apprenticeship Programme for a year (V and VI Semesters).

## **2. Abbreviations used for course category are as follows:**

- a. DCC** – Discipline-specific Core Course
- b. DEC** – Discipline-specific Elective Course
- c. LC** – Language Course
- d. MC** – Mandatory Course
- e. SEC** – Skill Enhancement Course

## **3. Course Code consists of 10 digits. It indicates as follows:**

- a. The first two digits** – Year of Commencement of this Curriculum
- b. The Second three letters** – The programme, Commerce
- c. The next one letter** – The Category of Programme like G – General, T – Taxation, V – Vocational-Computer Studies -- B - BFSI and L-- Logistics
- d. The next one letter** – The category of the Course
- e. The next digit** – Serial number of the Semester
- f. The last two digits** – Serial Number of the Course in that category

## **4. Teaching Hours**

- a. L** – Lecture
- b. T** – Tutorial - one hour of tutorial is equivalent to one hour of lecture.
- c. P** – Practical - two hours of practical is equivalent to one hour of lecture.

## **5. Marks**

- a. IA** – Internal Assessment
- b. SEE** – Semester-End Examination

## **6. Practicals**

Practical classes in Logistics shall include hands-on sessions such as case studies on supply chain operations, live demonstrations of warehouse/inventory management, route optimization exercises, and use of software tools for transport and logistics planning. Students will also engage in simulations, role plays, and field-based assignments to connect theory with real-world logistics practices.

**Bachelor of Commerce (B.Com) Logistics ( AEDP) Curriculum Structure****Semester – I**

Sl. No.	Course Category	Course Code	Title of the Course	Credits	Teaching Hours per Week			Marks		Duration of Examination
					L	T	P	IA	SEE	
1	LC		Kannada/Indian Language	3	3	--	--	20	80	3
2	LC		English	3	3	--	--	20	80	3
3	DCC	25COMLC101	Financial Accounting	4	4	--	--	20	80	3
4	SEC	25COMLS101	Fundamentals of Logistics	4	4	--	--	20	80	3
5	SEC	25COMLS102	Materials Management	4	4	--	--	20	80	3
6	SEC	25COMLS103	Warehousing & Distribution Centre Operations	4	4	--	--	20	80	3
7	MC		Indian Constitution	2	2	--	--	10	40	1.5
<b>Total Credits and Marks for the First Semester</b>				<b>24</b>				<b>130</b>	<b>520</b>	

**Bachelor of Commerce (B.Com) Logistics ( AEDP) Semester – I**  
**Financial Accounting**

Course Title: <b>Financial Accounting</b>	Course code: <b>25COMLC101</b>
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	
Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.	
<p><b>Course Outcomes: On successful completion of the course, the Students will be able to -</b></p> <ul style="list-style-type: none"> <li>▪ Understand the theoretical framework of accounting as well accounting standards.</li> <li>▪ Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors.</li> <li>▪ Exercise the accounting treatments for consignment transactions &amp; events in the books of consignor and consignee.</li> <li>▪ Understand <b>Pedagogy:</b> Classroom the accounting treatment for royalty transactions &amp; articulate the Royalty agreements.</li> <li>▪ Outline the emerging trends in the field of accounting.</li> </ul>	

Unit	Description	Hours
1	<b>Theoretical Framework of Accounting:</b> Introduction - Meaning and Scope of Accounting- Accounting Terminologies- Uses and Users of Accounting information- Accounting Process-Basis of Accounting: Cash and Accrual basis-Branches of Accounting-Accounting Principles-Concepts and Conventions - Accounting Standards-An overview of Indian Accounting Standards (IND AS).	12
2	<b>Financial Statements of Sole Proprietors:</b> Introduction - Meaning of Sole Proprietor-Financial Statements of Non-Manufacturing Entities: Trading Account - Income Statement/Profit & Loss Account-Balance Sheet; Financial Statements of Manufacturing Entities: Manufacturing Account-Trading Account- Profit & Loss Account- Balance Sheet.	10
3	<b>Consignment Accounts:</b> Introduction - Meaning of Consignment-Consignment vs Sales-Pro-forma Invoice-Accounts Sales-Types Commission-Accounting for Consignment Transactions & Events in the books of Consignor and Consignee - Treatment of Normal & Abnormal Loss. -Valuation of Closing Stock-Goods sent at Cost Price and Invoice Price.	12
4	<b>Royalty Accounts:</b> Introduction-Meaning-Types of Royalty-Technical Terms: Lessee, Lessor, Minimum Rent – Short Workings –Recoupment of Short Working– Accounting Treatment in the books of Lessee and lessor – Journal Entries and Ledger Accounts including minimum rent account.	12
5	<b>Emerging Trends in Accounting:</b> Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting- Accounting with drones-	10
	Forensic Accounting- Accounting for Planet - Creative Accounting-Outsourced Accounting- Predictive Accounting (Theory Only).	

**References:**

- 1.J Magegowda and Inchara P M Gowda, Sapna Book House, Bengaluru
- 2.ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
- 3.SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
- 4.Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13<sup>th</sup> Edition.
- 5.Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11<sup>th</sup> Edition.
- 6.J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32<sup>nd</sup> Edition.
- 7.S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6<sup>th</sup> Edition.
- 8.B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
- 9.Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

**Note: Latest edition of text books may be used.**

**Bachelor of Commerce (B.Com) Logistics ( AEDP) Semester – I**  
**Fundamentals of Logistics**

Course Title: <b>Fundamentals of Logistics</b>	Course Code: <b>25COMLS101</b>
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

**Pedagogy:** Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.

**COURSE OBJECTIVES:**

- To develop competencies and knowledge of students to become logistics professionals
- To orient students in the field of Logistics
- To help Students to understand Fundamentals of Logistics

**LEARNING OUTCOMES:**

- Students will be able to apply the Basic knowledge of Logistics in the real-life situation
- This subject will enable them to enhance their ability and professional skills in Logistics
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Unit	Description
1	<b>Introduction to Logistics:</b> 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
2	<b>Logistics and Customer Service</b> 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
3	<b>Global Logistics</b> - 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 Centers in Integrated Logistics. Role of 3PL&4PL.
4	a) <b>Warehouse:</b> Warehouse-Meaning, Types of Warehouses Benefits of Warehousing. b) <b>Transportation-</b> Meaning; Types of Transportations, efficient transportation system and Benefits of efficient transportation systems. c) <b>Courier/Express-Courier/Express-</b> Meaning, Categorization of Shipments, Courier Guidelines, Pricing in Courier - Express Sector for international and domestic shipping. <b>E-Commerce</b> - Meaning, Brief on Fulfillment Centers, Reverse logistics in e-commerce sector, Marketing in e-commerce and future trends in e-commerce.
5	a) <b>EXIM:</b> Brief on EXIM/FF & CC, Multi-modal transportation, brief on customs clearance, bulk load handling and brief on trans-shipment. b) <b>Supply chain.</b> c) <b>Cold chain.</b> d) <b>Liquid Logistics.</b> e) <b>Rail Logistics.</b>

**References:**

1. Course Material Prepared by LSC
2. 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.
3. Vinod V. Sople (2009) Logistic Management (2nd Edn.) Pearson Limited.
4. Logistics Management for International Business: Text and Cases, Sudalai Muthu & Anthony Raj, PHI Learning, First Edition, 2009.
5. Fundamentals of Logistics Management, David Grant, Douglas M. Lambert, James R. Stock, Lisa M. Ellram, McGraw Hill Higher Education, 1997.
6. Logistics Management, Ismail Reji, Excel Book, First Edition, 2008

**Note: Latest edition of text books may be used.**

## Bachelor of Commerce (B.Com) Logistics ( AEDP) Semester – I

### Material Management

Course Title: <b>Material Management</b>	Course Code: <b>25COMLS102</b>
Total Contact Hours: 56	Course Credits:4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

**Pedagogy:** Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.

**COURSE OBJECTIVES:**

- To help Students to understand basic Principles and concept of material Management
- To orient students on contemporary development in the field of material management
- To develop competencies and knowledge of students to become effective professionals

**LEARNING OUTCOMES:**

- To apply the knowledgeable out material management in the real-life business situation
- Understand the contemporary practices followed in the field of Materials Management  
To enhance their managerial ability and professional skills

Unit	Description
1	<b>Introduction:</b> Materials Management - Evolution, Importance, Scope and Objectives- Interface with other functions. - Supply Chain Management-Objectives- Components, Trade off Customer Service & Cost. Supply Chain Analytics.
2	<b>Purchasing:</b> purchasing and procurement activities under Materials management-Purchasing Methods- Purchasing and quality Assurance- Purchase Cycle – governmental purchasing practices and procedures - Negotiation & Bargaining – Vendor relations
3	<b>Inventory</b> - 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-MRP II.
4	<b>Quality control of material:</b> Incoming material quality control- statistical quality control (Various control Inventory control & Cost Reduction techniques. Value Analysis & Value Engineering. Standardization– need and importance. Codification - concept, benefits. Sector, Marketing in e-commerce and future trends in e-commerce.
5	<b>Stores</b> -Functions-Stores layout-documentation-Materials handling and storage systems, - Principles of Materials Handling system – Safety issues.

**References:**

1. Course Material Prepared by LSC
2. Materials management: procedures, text and cases- A.K.Datta
3. Materials management: An integrated approach-P.Gopalakrishnan
4. Introduction to Materials management-J.R.Tony Arnold & Stephen N. Chapman
5. Purchasing and Materials Management-KSMenon
6. Handbook of Materials Management–Gopalakrishnan

**Note: Latest edition of text books may be used.**

**Bachelor of Commerce (B.Com) Logistics ( AEDP) Semester – I**  
**Warehousing & Distribution Centre Operation**

Course Title: <b>Warehousing &amp; Distribution Centre Operation</b>	Course Code: <b>25COMLS103</b>
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

**Pedagogy:** Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.

**COURSE OBJECTIVES:**

- To develop competencies and knowledge of students to become Warehouse professionals
- To help Students to understand Warehousing and distribution centre operations
- To orient students about contemporary practices followed in Warehousing & Logistics

**LEARNING OUTCOMES:**

- To apply the Basic knowledge of Warehousing and distribution centre operations in the real-life situation
- To enhance their ability and professional skills  
To Understand the contemporary Practices in the Industry

Unit	Description
1	<b>Introduction to Warehouse (Storage and Packaging) Background</b> - Types of Warehouses - Broad functions in a warehouse-warehouse layout and layout related to functions. Equipment requirement in warehouse-Strategic Aspects of Warehouse.
2	<b>Receiving of Goods-Advanced shipment notice (ASN)-Goods Receipt note-(GRN)-Stages</b> 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 in to storage locations-storage location code and its application
3	<b>Procedure to prepare warehouse dispatches</b> -Preparing Packaging List/Dispatch Note-Packaging-its importance of packing-Packaging 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.
4	<b>Distribution</b> -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
5	<b>Warehouse Safety Rules and Procedures:</b> 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.

**References:**

1. Course Material Prepared by LSC
2. 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
3. Warehouse Management: A Complete Guide to Improving Efficiency and Minimizing Costs in the Modern Warehouse- III Edition-Gwynne Richar

**Note: Latest edition of text books may be used.**

**Bachelor of Commerce (B.Com) Logistics ( AEDP) Curriculum Structure****Semester – II**

Sl. No.	Course Category	Course Code	Title of the Course	Credits	Teaching Hours per Week			Marks		Duration of Examination
					L	T	P	IA	SEE	
1	LC		Kannada/Indian Language	3	3	--	--	20	80	3
2	LC		English	3	3	--	--	20	80	3
3	DCC	25COMLC202	Corporate Accounting	4	4	--	--	20	80	3
4	SEC	25COMLS204	Freight Forwarding (Ocean & Air Cargo)	4	4	--	--	20	80	3
5	SEC	25COMLS205	Forecasting and Inventory Management	4	4	--	--	20	80	3
6	SEC	25COMLS206	Surface Transportation	4	4	--	--	20	80	3
7	MC		Environmental Studies	2	2	--	--	10	40	1.5
<b>Total Credits and Marks for the Second Semester</b>				<b>24</b>				<b>130</b>	<b>520</b>	

**Bachelor of Commerce (B.Com) Logistics ( AEDP) Semester-II**  
**Corporate Accounting**

Course Title: <b>Corporate Accounting</b>	Course Code: <b>25COMLC202</b>
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

<b>Pedagogy:</b> Pedagogy: Combination of lectures, seminars, assignments, exposing the students to annual
<b>Course Outcomes: On successful completion of the course, the students will be able to -</b>
<ul style="list-style-type: none"> <li>▪ To workout accounting issues</li> <li>▪ Explain the valuation methods of intangible assets.</li> <li>▪ Certain pre and post incorporation profit.</li> <li>▪ Compute the value of shares.</li> <li>▪ Prepare the financial statements of companies as per Companies Act, 2013</li> </ul>

Unit	Description	Hours
1	<b>Financial statements of Companies</b> - Phases of Share Capital, Statutory Provisions regarding preparation of financial statements of companies as per schedule III of Companies Act, 2013 and IND AS-1 – Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax– Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends – Transfer to Reserves – Preparation of Statement of profit and loss and Balance Sheet (Numerical Problems).	10
2	<b>Profit prior to incorporation</b> – Introduction - Meaning – Calculation of sales ratio– time ratio – weighted ratio – treatment of capital and revenue expenditure –capital profit and revenue profit (theory) Ascertainment of pre-incorporation and post incorporation profits by preparing statement of Profit and Loss and Balance Sheet as per schedule III of companies Act, 2013. (Numerical Problems)	10
3	<b>Accounting for amalgamation-</b> Meaning-Objectives-Types-Methods-Purchase consideration. (Numerical Problems) Absorption- Meaning-Differences between amalgamation and absorption-Methods. .(Numerical Problems)	12
4	<b>Valuation of Intangible Assets:</b> Introduction – types and objectives of intangible assets, Valuation of Goodwill –factors influencing goodwill, circumstances of valuation of goodwill- Methods of Valuation of Goodwill: Average Profit Method, Capitalization of average Profit Method, Super Profit Method, Capitalization of Super Profit Method, and Annuity Method (Numerical Problems). Brand valuation and Intellectual Property Rights (IPR). (Theory)	12
5	<b>Valuation Of Shares - Introduction</b> - Meaning –Types of Shares - Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares (Numerical Problems). Rights Issue and Valuation of Rights Issue, Valuation of Warrants (Theory).	12

**References:**

1. Corporate Accounting- B.S.Raman
2. Financial Accounting - S.N.Maheshwari.
3. Financial Accounting – Shukla & Grewal.
4. Advanced Accounting –R.L Gupta &Radhaswamy.
5. Introduction to Accountancy – T.S.Grewal
6. Advanced Accountancy – M.B.Kadkol

**Note: Latest edition of text books may be used.**

**Bachelor of Commerce (B.Com) Logistics ( AEDP) Semester-II**  
**Freight Forwarding (Ocean & Air Cargo)**

Course Title: <b>Freight Forwarding (Ocean &amp; Air Cargo)</b>	Course Code: <b>25COMLS204</b>
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3hours
Semester End Examination Marks: 80	

**Pedagogy:** Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.

**COURSE OBJECTIVES:**

- To develop competencies and knowledge of students to become freight forwarding professionals
- To develop competencies on documentation procedures
- To help Students to understand freight forwarding.

**LEARNING OUTCOMES:**

- Students will be able to apply the Basic knowledge of freight forwarding including ocean and air cargo in the real-life situation
- Students will be able to demonstrate their skill on documentation in their profession.

This subject will enable them to enhance their ability and professional skills

Unit	Description
1	<b>Introduction to EXIM, Freight forwarding and custom clearance</b> –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.
2	<b>Operation Procedures of Freight Forwarding</b> - The procedures for Pre-Operating Checks and Operational checks to be performed for every shipment / consignment
3	<b>List of basic handling of errors and the Operational errors that occur in common</b> - Procedure for checking of shipping bill, Airway bill based on invoice and packing list received from department for Forwarding Freight. Regulations (EXIM/IATA/Countries)/COM based on permutations and combinations of weight vs volume.
4	<b>Cargo handling, INCO terms and terminologies used in Cargoes</b> - 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
5	<b>Documentation of Freight Forwarding process as per customer timelines and requirements</b> - 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.

**References:**

1. Course Material Prepared by LSC
2. J P Saxena, Warehouse Management and Inventory Control- Vikas Publication House Pvt Ltd, First Edition, 2003.
3. Warehouse Management: Automation and Organization of Warehouse and Order Picking Systems [With CDROM], Michael Ten Hompe, Thorsten Schmidt, Springer verlag, First Edition, 2006.
4. Management Guide to Efficient Money Saving Warehousing, Stephen Frey, Gower, 1982.
5. Swapna Pillai, Export Import Procedures & Documentation, Sahitya Bhawan Publication, 2020.

**Note: Latest edition of text books may be used.**

**Bachelor of Commerce (B.Com) Logistics ( AEDP) Semester-II**  
**Forecasting and Inventory Management**

Course Title: <b>Forecasting and Inventory Management</b>	Course Code: <b>25COMLS205</b>
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

**Pedagogy:** Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.

**COURSE OBJECTIVES:**

- To develop competencies and knowledge of students to become Forecasting and inventory management professionals
- To orient students in the field of Forecasting and inventory management
- To help Students to understand forecasting and inventory management

**LEARNING OUTCOMES:**

Students will be able to apply the Basic knowledge of forecasting and inventory management in their all life situation

It will enable them to enhance their ability and professional skills in inventory management

<b>Unit</b>	<b>Description</b>
1	<b>Forecasting:</b> Meaning –Need-Types of forecasts–Demand Forecasting-Types of Demand Forecasting- -Importance-Demand planning v/s Forecasting-Sources of demand-Supply chain dynamics
2	<b>Sales and Operations Planning</b> -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).
3	<b>Inventory:</b> 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
4	<b>Codification</b> –Classification– Methodology–Requirement of codes– Coding Structure and Design –Advantages- International Codification – Right Quantity – Economic Ordering Quantity -Costs associated with Inventories- Models in logistics
5	<b>Influence of production policy on inventory levels</b> – inventories and customer service level – steps to improve inventory management –optimum inventory– Inventory management uncertainty (fixed order quantity model) - Calculation of safety stocks

**References:**

1. Course Material Prepared by LSC
2. Sunil Chopra and Peter Meindl, Supply Chain Management Pearson Education Asia, 3<sup>rd</sup> edition 2007
3. Chaman L Jain, “Fundamentals of Demand Planning & Forecasting” Grace way Publishing Company 3<sup>rd</sup> edition.
4. Operations Research- Concepts, Problems & Solutions- Kapoor V.K- Sultan Chand & Sons/2017-978-81-8054-3 (TC-532)
5. Vijay Kumar Khurana,2007, Management of Technology and Innovation, Ane books India, Chennai Further Reading S Levi, David, “Designing and Managing Supply Chain”, Tata Mc Graw Hill, 3<sup>rd</sup> edition,2007
6. David E Mulcahy, “Warehouse Distribution and Operations Handbook, McGraw Hill,6thEdition, 1993.

**Note: Latest edition of text books may be used.**

## Bachelor of Commerce (B.Com) Logistics ( AEDP) Semester-II

### Surface Transportation

Course Title: <b>Surface Transportation</b>	Course Code: <b>25COMLS206</b>
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

**Pedagogy:** Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.

#### COURSE OBJECTIVES:

- To help Students to understand basics of surface transportation including road and rail transport
- To develop competencies and knowledge of students to become transportation Professionals

#### LEARNING OUTCOMES:

- Students will be able to apply the knowledge of surface transportation in the real- life situation
- Enhancement of professional skills with regard to the field

Unit	Description
1	<b>Introduction to surface transportation</b> -Need - functions of transportations in logistics -Types of transportations metrics-variouslandtransportcarriersandtheirLoadcapacities-types of temperature-controlled carriers-inter modal transport -verification of carriers and drivers -transit rules
2	<b>Transportation Optimization</b> -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
3	<b>Organization structure in a Transport organization</b> - 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.
4	<b>Benefits of efficient transportation systems</b> -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.
5	<b>CustomerManagement</b> -Vendorcoordinationforreturntruckloads-DGHandling– features and facilities offered by railways – innovative schemes-facilities to popularize rail logistics in India

**References:**

1. Course Material Prepared by LSC
2. J.P. Saxena, warehouse Management and Inventory Control- Vikas Publication House Pvt Ltd, First edition,2003.
3. A Practical Guide to Logistics: An Introduction to Transport, Warehousing, Trade and Distribution- Jerry Rudd-Kogan Page Publication
4. Management Guide to Efficient Money Saving Warehousing, Stephen Frey,Gower,1982.
5. KapoorSatishK., and Kansal Purva, ' Basics of Distribution Management: A Logistical Approach', Prentice HALLof India

**Note: Latest edition of text books may be used.**

**Question Paper Pattern for all Discipline Specific Core Courses  
(DSCs) & Skill Enhancement Courses (SEC)**

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**SECTION – A**

This Section consists of One Question (Question No. 1) comprising of twelve sub-questions (a to l). The student has to answer ten sub-questions. Each sub-question carries two marks (i.e.,  $10 \times 2 = 20$  marks).

**SECTION – B**

This Section consists of Five Questions (Question No. 2 to 6). There shall be three numerical questions in case of quantitative papers. The student has to answer three questions. Each question carries five marks (i.e.,  $3 \times 5 = 15$  marks).

**SECTION – C**

This Section consists of Five Questions (Question No. 7 to 11). There shall be three numerical questions in case of quantitative papers. The student has to answer three questions. Each question carries fifteen marks (i.e.,  $3 \times 15 = 45$  marks)