Himachal Pradesh University

Programme Structure

Bachelor of Commerce (B. Com) Logistics

Under Apprenticeship Embedded Degree Programme (AEDP)

(As per National Education Policy-2020)

(Three- and Four-Year Course)

Programme Objectives:

1. Develop a strong foundation in commerce, logistics, and supply chain management principles relevant to domestic and global trade.
2. Equip learners with practical exposure through structured apprenticeship/OJT in logistics, warehousing, transportation, and distribution sectors.
3. Enhance analytical, problem-solving, and decision-making skills for efficient logistics and supply chain operations.
4. Foster understanding of logistics technologies, digital platforms, and emerging trends such as e-logistics and automation.
5. Build competencies in inventory management, procurement, transportation planning, and warehouse operations.
6. Promote professional ethics, sustainability practices, and regulatory compliance in logistics operations.
7. Prepare students for employment, entrepreneurship, and career advancement in logistics, supply chain, and allied industries.
8. Develop communication, teamwork, and managerial skills required for dynamic business environments.

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

PO1 – Demonstrate comprehensive knowledge of commerce, logistics, and supply chain management concepts and practices.

PO2 – Apply logistics principles in real-world scenarios including warehousing, transportation, distribution, and inventory control. Utilize digital tools, ERP systems, and logistics software for operational efficiency and decision-making.

PO3 – Analyse supply chain problems and propose effective, data-driven solutions. Perform tasks efficiently in apprenticeship settings, showing industry readiness and professional competence.

PO4 – Understand and comply with legal, regulatory, and documentation requirements in logistics and international trade

PO5 – Exhibit ethical behaviour, environmental awareness, and sustainable logistics practices. Communicate effectively with stakeholders and work collaboratively in team-based logistics operations.

PO6 - Demonstrate entrepreneurial skills for starting or managing logistics-related businesses. Adapt to evolving industry trends such as automation, AI, and global supply chain dynamics.

Program Structure

Scheme of Teaching & Evaluation for Bachelor of Commerce (B.Com) Logistics

Semester I								
Sr. No.	**Course Code**	**Title of the Course**	**Category of courses**	**Teaching Hours Per Week (L+T+P)**	**SEE**	**CIE**	**Total Marks**	**Credits**
1	B.C.L101	Fundamental of Logistics	DSC – I	2+1+2	70	30	100	4
2	B.C.L 102	Material Management	DSC – II	3+1+0	70	30	100	4
3	B.C.L 103	Warehouse & Distribution Centre operations	MC – I	3+0+2	70	30	100	4
4	B.C.L MDC - I	To be chosen from Basket of Subjects	MDC – I	3+0+0	50	25	75	3
5	B.C.L104	Financial Accounting	SEC – I	2+1+0	50	25	75	3
6		(English/Hindi/Sanskrit) To be chosen from the basket of languages	AEC - I	2+0+0	35	15	50	2
Sub-Total (A)					345	155	500	20

Semester II								
Sr. No.	**Course Code**	**Title of the Course**	**Category of courses**	**Teaching Hours Per Week (L+T+P)**	**SEE**	**CIE**	**Total Marks**	**Credits**
7	B.C.L105	Forecasting & Inventory Management	DSC – III	3+0+1	70	30	100	4
8	B.C.L106	Surface Transportation	DSC – IV	3+1+0	70	30	100	4
9	B.C.L107	Freight Forwarding (Ocean & Air Cargo)	MC – II	3+0+2	70	30	100	4
10	B.C.L MDC-II	To be chosen from Basket of Subjects	MDC – II	3+0+0	50	25	75	3
11	B.C.L108	Business Laws	SEC – II	2+0+2	50	25	75	3
12		Environment-related Courses (As prepared by the Department of Env. Science)	VAC – I	2+0+0	35	15	50	2
13		As per the guidelines of the University	I/A/P/C	0+0+4			100	4
Sub-Total (B)					345	155	500	24

EXIT OPTION WITH CERTIFICATION

Semester III

Sr. No.	Course Code	Title of the Course	Category of courses	Teaching Hours Per Week (L+T+P)	SEE	CIE	Total Marks	Credits
14	B.C.L 201	MIS for Logistics	DSC – V	3+1+0	70	30	100	4
15	B.C.L 202	Retail Logistics & E Commerce	DSC – VI	3+0+2	70	30	100	4
16	B.C.L 203	Liner Logistics	MC – III	4+0+0	70	30	100	4
17	B.C.L MDC III	To be chosen from Basket of Subjects	MDC – III	3+0+0	50	25	75	3
18	B.C.L 204	Direct Tax Laws	SEC – III	3+0+0	50	25	75	3
19		As per the Faculty of Commerce and Management	VAC – II	2+0+0	35	15	50	2
20		(English/Hindi/Sanskrit) To be chosen from the basket of languages	AEC – II	2+0+0	35	15	50	2
Sub-Total (C)					380	170	550	22

Semester IV								
Sr. No.	**Course Code**	**Title of the Course**	**Category of courses**	**Teaching Hours Per Week (L+T+P)**	**SEE**	**CIE**	**Total Marks**	**Credits**
21	B.C.L 205	Port Terminal Logistics	DSC – VII	2+1+2	70	30	100	4
22	B.C.L 206	**Specialisation Modules-I** **Group A: Aviation-** Introduction to Aviation Industry **Group B: E Commerce-** First Mile Operations **Group C: Land Transportation** -Principles & Practices of Tourism	DSC – VIII	4+0+0	70	30	100	4
23	B.C.L 207	**Specialisation Modules-II** **Group A: Aviation -** Introduction to air Cargo Industry **Group B: E Commerce:** Last Mile operations **Group C: Land Transportation-** Commercial Aspects of Transportation	MC – IV	4+0+0	70	30	100	4
24	B.C.L 208	To be chosen from Basket of Subjects	DSE – I	3+1+0	70	30	100	4
25		As per the Faculty of Commerce and Management	VAC – III	2+0+0	35	15	50	2
26		(English/Hindi/Sanskrit) To be chosen from the basket of languages	AEC – III	2+0+0	35	15	50	2
Sub-Total (D)					350	150	500	20

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

Semester VI								
Sr. No.	**Course Code**	**Title of the Course**	**Category of courses**	**Teaching Hours Per Week (L+T+P)**	**SEE**	**CIE**	**Total Marks**	**Credits**
29	B.C.L 304	Apprenticeship in Logistics	DSC – XI	-	-	-	100	20
Sub-Total (F)					-	-	100	20
Grand Total								128

EXIT OPTION WITH BACHELOR'S DEGREE

Acronyms Expanded

AEC: Ability Enhancement Course

DSC: Discipline-Specific Core (Course)

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

MC: Minor Course

MDC: Multi-Disciplinary Course

VAC: Value Addition Course

DSE: Discipline Specific Elective

SEE: Semester End Examination

CIE: Continuous Internal Evaluation

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

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

Bachelor of Commerce (B.Com) Logistics
1st Semester

Course Contents

B.C.L101– Fundamental of Logistics (DSC- I)
B.C.L 102 – Material Management (DSC- II)
B.C.L 103 – Warehouse and Distribution Centre Management (MC-I)
Course Code - B.C.L To be chosen from Basket of Subjects (MDC – I)
B.C.L 104 - (SEC-I) Financial Accounting
Course Code - AEC – I: To be chosen from the basket of languages

BACHELOR OF COMMERCE (B.Com) Logistics
1st SEMESTER
Fundamentals of Logistics (DSC – I)
Course Code: B.C.L 101

Exam Duration: 3 hrs	**Marks: 70**	**Lectures: 60**

Course Objectives: The course aims to provide foundational knowledge of logistics concepts, principles, and the role of logistics in business productivity and cost efficiency. Develop understanding of customer service, procurement, and outsourcing practices in logistics operations. Familiarize students with global logistics systems, supply chain integration, and the role of 3PL/4PL in modern logistics. Equip learners with knowledge of warehousing, transportation systems, and e-commerce logistics operations. Introduce specialized logistics domains such as EXIM, cold chain, liquid logistics, and rail logistics. Enhance practical and analytical skills required for logistics planning, coordination, and decision-making in real-world scenarios.

Course Outcomes: Upon successful completion of the course, students will be able to explain key logistics concepts, functions, and their impact on cost reduction and operational efficiency. Analyse customer service elements and evaluate procurement and outsourcing decisions in logistics. Understand global logistics dynamics, transportation modes, and integrated supply chain systems. Apply knowledge of warehousing, transportation, and courier systems in logistics operations. Demonstrate understanding of e-commerce logistics, fulfillment, and reverse logistics processes. Interpret EXIM procedures, customs clearance, and multimodal transportation systems. Identify and evaluate specialized logistics sectors such as cold chain, liquid logistics, and rail logistics. Develop problem-solving and decision-making skills for logistics and supply chain management.

Units	**Contents**	**Hrs**
Unit – I **Fundamentals of Logistics and Customer Service**	Introduction to Logistics: Meaning, evolution, and importance. History and need for logistics, Cost and productivity: Cost reduction and productivity improvement. Logistics cost concepts and benefits of efficient logistics. Principles of logistics. Technology in logistics: Informatics and logistics optimization. Sub-sectors of logistics. Logistics and Customer Service: Definition and elements of customer service, Phases in customer service, Customer retention strategies	15
Unit – II **Procurement, Outsourcing and Global Logistics**	Procurement and Outsourcing: Meaning and definition, Benefits of logistics outsourcing and Critical issues in outsourcing. Global Logistics and Supply Chain: Global supply chain concepts, organizing for global logistics, Strategic issues in global logistics, Forces driving globalization. Transportation in Global Logistics: Modes of transportation, Barriers to global logistics and Markets and competition. Financial and Integrated Logistics: Financial issues in logistics performance, Integrated logistics and need for integration, Activity centres in integrated logistics and Role of 3PL and 4PL.	15
Unit – III **Warehousing, Transportation and E-Commerce Logistics**	Warehousing: Meaning and types of warehouses & Benefits of warehousing. Transportation Systems: Meaning and types of transportation & Efficient transportation systems and their benefits. Courier and Express Logistics: Meaning and classification of shipments, Courier guidelines and pricing & Domestic and international express logistics. E-Commerce Logistics: Meaning and fulfilment centres, Reverse logistics in e-commerce, Marketing in e-commerce & Future trends in e-commerce logistics.	15

Unit – IV **Specialized Logistics and Supply Chain Systems**	EXIM Logistics: Overview of EXIM, Freight Forwarding (FF) & Clearing and Customs (CC), Multimodal transportation Customs clearance procedures & Bulk load handling and trans-shipment. Supply Chain Management: Concepts and importance. Specialized Logistics Systems: Cold chain logistics, Liquid logistics & Rail logistic	15

Suggested Readings:

1. Christopher, M. (2016). *Logistics & supply chain management* (5th ed.). Pearson Education.
2. Chopra, S., & Meindl, P. (2019). *Supply chain management: Strategy, planning, and operation* (7th ed.). Pearson.
3. Bowersox, D. J., Closs, D. J., & Cooper, M. B. (2019). *Supply chain logistics management* (5th ed.). McGraw-Hill Education.
4. Hugos, M. H. (2018). *Essentials of supply chain management* (4th ed.). Wiley.
5. Coyle, J. J., Langley, C. J., Novack, R. A., & Gibson, B. J. (2017). *Supply chain management: A logistics perspective* (10th ed.). Cengage Learning.
6. Myerson, P. (2012). *Lean supply chain and logistics management*. McGraw-Hill.
7. Burt, D. N., Dobler, D. W., & Starling, S. L. (2003). *World class supply management: The key to supply chain management* (7th ed.). McGraw-Hill.
8. Stanton, D. (2020). *Supply chain management for dummies*. Wiley.
9. Sarkar, S. (2023). *The supply chain revolution: Innovative sourcing and logistics for a fiercely competitive world*. AMACOM.
10. Handfield, R. B., & Linton, T. (2017). *The living supply chain: The evolving imperative of operating in real time*. Wiley.
11. CSCMP. (2014). *Designing the right supply chain management organizational structure*. Pearson FT Press.

Note: Structure of Paper Setting, Assessment and Evaluation.

Name of Course	Credits	Structure of Each Paper	Division of Marks	Paper Pattern for End-Semester Examination	Duration of the Examination
DSC	4	There shall be Four Modules (I, II, III, IV) in the syllabus of each paper.	The evaluation shall be Continuous and Comprehensive Evaluation (CCE). Paper in the Course shall be of 100 Marks. Internal Assessment = 30 Marks End-Semester Examination = 70 Marks **INTERNAL ASSESSMENT** Attendance = 05 Marks Class Test = 15 Marks Assignments and Presentations =10 Marks	There will be 5 Parts (A, B, C, D, E) and the examiner will set 9 Questions in total from all the Modules (I, II, III, IV) in total and each question shall carry 14 Marks. **Part- A** will have two questions from Module I of the syllabus and the students have to attempt any one. **Part- B** will have two questions from Module II of the syllabus and the students have to attempt any one. **Part- C** will have two questions from Module III of the syllabus and the students have to attempt any one. **Part- D** will have two questions from Module IV of the syllabus and the students have to attempt any one. **Part- E** will have 10 Short Answer questions from all Module (I, II, III, IV) and the students have to attempt any 7 in total carrying 2 Marks each.	3 Hours

- **Pass Marks of each subject:** 40 % Aggregate and minimum 35% in each individual component (Term End Exams, Practical, Internal Assessment (IA)) of each subject.
- The class test of all types of courses must be scheduled once 50% of the syllabus is covered.

BACHELOR OF COMMERCE (B.Com) Logistics
1st SEMESTER
Material Management - DSC – II
Course Code: B.C.L. 102

Exam Duration: 3 hrs	**Marks: 70**	**Lectures: 60**

Course Objectives: The course aims to develop a comprehensive understanding of materials management and its role in enhancing supply chain efficiency and organizational performance. It familiarizes students with purchasing and procurement processes, vendor management, and negotiation techniques, while also providing knowledge of inventory control methods such as EOQ, forecasting, and material requirement planning (MRP). The course further emphasizes quality control, standardization, value analysis, and cost reduction techniques, along with practical aspects of store management, materials handling, and safety practices. Upon completion, students will be able to explain core materials management concepts, apply procurement and inventory techniques in real-world scenarios, evaluate quality and cost efficiency measures, and effectively manage stores and materials handling systems while ensuring safety and operational effectiveness.

Course Outcomes: Upon successful completion of the course, students will be able to demonstrate a clear understanding of materials management concepts and their integration with supply chain functions, apply purchasing and procurement procedures including vendor selection and negotiation, and analyze inventory requirements using techniques such as EOQ, forecasting, and MRP. They will be able to evaluate quality control measures, implement cost reduction and value analysis techniques, and manage store operations, materials handling, and storage systems efficiently. Additionally, students will develop problem-solving and decision-making skills and ensure adherence to safety practices in materials and warehouse management.

Units	Contents	Hrs
Unit – I **Introduction to Materials Management and Supply Chain**	Materials Management: Meaning, evolution, importance, scope, and objectives. Interface of materials management with other business functions. Supply Chain Management: Objectives and components. Trade-off between customer service and cost. Introduction to Supply Chain Analytics	15
Unit – II **Purchasing and Procurement Management**	Purchasing and procurement activities under materials management. Purchasing methods and procedures. Purchasing and quality assurance. Purchase cycle and documentation. Government purchasing practices and procedures. Negotiation and bargaining techniques. Vendor relations and supplier management	15
Unit –III **Inventory Management and Planning**	Inventory: Need and types of inventories. Inventory analysis techniques. Economic Order Quantity (EOQ) model and EOQ with discounts. Forecasting: Methods of forecasting. Material Requirement Planning (MRP): Inputs and outputs. Bill of Materials (BOM) and BOM explosion. Manufacturing Resource Planning (MRP II)	15
Unit – IV **Quality Control and Store Management**	Quality control of materials: Incoming material quality control. Statistical Quality Control (SQC) and control charts. Inventory control and cost reduction techniques. Value analysis and value engineering. Standardization: Need and importance. Codification: Concept and benefits. Stores Management: Functions of stores, Store layout and documentation, Materials handling and storage systems, Principles of materials handling and Safety issues in materials handling.	15

Suggested Readings

1. Gopalakrishnan, P., & Sundaresan, M. (2019). *Materials management: An integrated approach*. Prentice Hall of India.
2. Chitale, A. K., & Gupta, R. C. (2014). *Materials management: A supply chain perspective (Text and cases)* (3rd ed.). Prentice Hall of India.
3. Datta, A. K. (2010). *Materials management: Procedures, text and cases* (2nd ed.). Prentice Hall of India.
4. Arnold, J. R. T., Chapman, S. N., & Clive, L. M. (2012). *Introduction to materials management* (7th ed.). Pearson Education.
5. Vrat, P. (2014). *Materials management: An integrated systems approach*. Springer India.
6. Gopalakrishnan, P. (2001). *Purchasing and materials management*. McGraw-Hill Education.
7. Karthikeyan, M. (2013). *Materials management*. Pearson Education.
8. Singh, A. K. (2012). *Materials management*. Excel Books.
9. Orlicky, J. (1975). *Material requirements planning: The new way of life in production and inventory management*. McGraw-Hill.
10. McDonald, S. C. (2015). *Materials management: An executive's supply chain guide*. Wiley.

Note: Structure of Paper Setting, Assessment and Evaluation.

Name of Course	Credits	Structure of Each Paper	Division of Marks	Paper Pattern for End-Semester Examination	Duration of the Examination
DSC	4	There shall be Four Modules (I, II, III, IV) in the syllabus of each paper.	The evaluation shall be Continuous and Comprehensive Evaluation (CCE). Paper in the Course shall be of 100 Marks. Internal Assessment = 30 Marks End-Semester Examination = 70 Marks **INTERNAL ASSESSMENT** Attendance = 05 Marks Class Test = 15 Marks Assignments and Presentations =10 Marks	There will be 5 Parts (A, B, C, D, E) and the examiner will set 9 Questions in total from all the Modules (I, II, III, IV) in total and each question shall carry 14 Marks. **Part- A** will have two questions from Module I of the syllabus and the students have to attempt any one. **Part- B** will have two questions from Module II of the syllabus and the students have to attempt any one. **Part- C** will have two questions from Module III of the syllabus and the students have to attempt any one. **Part- D** will have two questions from Module IV of the syllabus and the students have to attempt any one. **Part- E** will have 10 Short Answer questions from all Module (I, II, III, IV) and the students have to attempt any 7 in total carrying 2 Marks each.	3 Hours

- **Pass Marks of each subject:** 40 % Aggregate and minimum 35% in each individual component (Term End Exams, Practical, Internal Assessment (IA)) of each subject.
- The class test of all types of courses must be scheduled once 50% of the syllabus is covered.

BACHELOR OF COMMERCE (B.Com) Logistics
1st SEMESTER
Warehouse & Distribution Centre Operations – (MC-I)
Course Code: B.C.L. 103

Exam Duration: 3 hrs.	**Marks: 70**	**Lectures: 60**

Course Objectives: The course aims to develop a comprehensive understanding of warehouse management concepts, including the role and functions of warehousing in logistics and supply chain systems. It familiarizes students with warehouse operations such as receiving, inspection, storage, dispatch, and documentation, while also introducing modern practices like automation and warehouse layout design. The course further focuses on packaging, distribution systems, and channel management, along with the importance of safety, health, and environmental practices in warehouse operations. It aims to build practical and analytical skills required for efficient warehouse planning, coordination, and control.

Course Outcomes: Upon successful completion of the course, students will be able to demonstrate an understanding of warehouse concepts, layouts, and functions, and apply procedures related to receiving, inspection, storage, and dispatch of goods. They will be able to analyse packaging, labelling, and distribution channel decisions, and evaluate the use of automation technologies in warehouse operations. Students will also be able to manage documentation and operational processes efficiently, ensure compliance with safety standards, and apply problem-solving and decision-making skills in real-world warehouse and logistics environments.

Units	**Contents**	**Hrs**
Unit I **Introduction to Warehousing**	Introduction to warehouse (storage and packaging): meaning, background, and importance, Types of warehouses, Functions of a warehouse, Warehouse layouts and layout related to functions. Equipment requirements in warehouses and Strategic aspects of warehousing	15
Unit II **Receiving and Storage Operations**	Receiving of goods: Advanced Shipment Notice (ASN); Goods Receipt Note (GRN) and Stages in receiving process. Inspection and documentation: Visual inspection of goods unloaded and Formats for recording goods received. Storage operations: Procedure for arranging goods on dock, Put-away of goods and its need and storage locations and storage location coding systems	15
Unit III **Dispatch, Packaging and Automation**	Warehouse dispatch procedures; Preparation of packaging list and dispatch note; Packing: importance and materials used Labelling and quality parameters in packing; Cross docking: concept and applications. Automation in warehousing: Pick/Put to Light systems, A-Frame systems, Automated order selection, Pick-N-Go systems , Outbound sorters and Automatic truck loading.	15

Unit IV **Distribution and Warehouse Safety**	Distribution management: Meaning and need for physical distribution ; System perspective and functions of distribution and marketing forces affecting distribution. Channels of distribution: Role of marketing channels , Channel functions and structure , Designing distribution channels and Choice of distribution channels Warehouse safety and procedures: Hazardous cargo and identification procedures , Safety data sheets , Health, Safety & Environment (HSE) practices , 5S concept on shop floor and Personal Protective Equipment (PPE) and its uses.	15

Suggested Readings:

1. Richards, G. (2018). *Warehouse management: A complete guide to improving efficiency and minimizing costs in the modern warehouse* (3rd ed.). Kogan Page.
2. Saxena, J. P. (2019). *Warehouse management and inventory control*. Vikas Publishing House.
3. Rathee, M. M., & Rani, P. (2025). *Warehouse management and inventory control* (2nd ed.). Literatureslight Publishing.
4. Tompkins, J. A., & Smith, J. D. (2012). *The warehouse management handbook*. Tompkins Press.
5. Frazelle, E. (2016). *World-class warehousing and material handling* (2nd ed.). McGraw-Hill Education.
6. Bartholdi, J. J., & Hackman, S. T. (2019). *Warehouse & distribution science*. Supply Chain and Logistics Institute.
7. Minashkina, D., & Happonen, A. (2023). Warehouse management systems for social and environmental sustainability: A systematic literature review and bibliometric analysis. *Logistics, 7*(3), 40.

Note: Structure of Paper Setting, Assessment and Evaluation.

Name of Course	Credits	Structure of Each Paper	Division of Marks	Paper Pattern for End-Semester Examination	Duration of the Examination
MC	4	There shall be Four Modules (I, II, III, IV) in the syllabus of each paper.	The evaluation shall be Continuous and Comprehensive Evaluation (CCE). Paper in the Course shall be of 100 Marks. Internal Assessment = 30 Marks End-Semester Examination = 70 Marks **INTERNAL ASSESSMENT** Attendance = 05 Marks Class Test = 15 Marks Assignments and Presentations =10 Marks	There will be 5 Parts (A, B, C, D, E) and the examiner will set 9 Questions in total from all the Modules (I, II, III, IV) in total and each question shall carry 14 Marks. **Part- A** will have two questions from Module I of the syllabus and the students have to attempt any one. **Part- B** will have two questions from Module II of the syllabus and the students have to attempt any one. **Part- C** will have two questions from Module III of the syllabus and the students have to attempt any one. **Part- D** will have two questions from Module IV of the syllabus and the students have to attempt any one. **Part- E** will have 10 Short Answer questions from all Module (I, II, III, IV) and the students have to attempt any 7 in total carrying 2 Marks each.	3 Hours

- **Pass Marks of each subject:** 40 % Aggregate and minimum 35% in each individual component (Term End Exams, Practical, Internal Assessment (IA)) of each subject.
- The class test of all types of courses must be scheduled once 50% of the syllabus is covered.

BACHELOR OF COMMERCE (B.Com) Logistics
1st SEMESTER
Financial accounting-SEC – I
Course Code: B.C.L. 104

Exam Duration: 2 Hours	**Marks: 50**	**Lectures: 45**

Course Objectives: This course is designed to develop a strong conceptual foundation in financial accounting and to equip learners with the skills required to record various business transactions systematically and prepare financial statements in accordance with accepted accounting principles.

Course Outcomes: The course enables students to develop a comprehensive understanding of accounting principles and practices, beginning with the ability to explain fundamental concepts, objectives, and conventions of accounting and apply the double-entry system for recording transactions. It further equips learners to prepare and interpret financial statements of sole proprietors, including Trading Account, Profit & Loss Account, and Balance Sheet, for evaluating business performance. Students gain proficiency in calculating and accounting for depreciation using various methods and in preparing financial statements of non-profit organisations such as Receipts & Payments Account and Income & Expenditure Account. Additionally, the course develops practical skills in using computerised accounting systems, enabling students to operate software like Tally ERP 9, create companies and ledgers, record transactions digitally, and generate financial reports, thereby enhancing their readiness for real-world accounting applications.

Units	**Contents**	**Hrs**
Unit I **Introduction to Accounting**	Introduction-Meaning and Scope of Accounting, Users of Accounting Information, Cash and Accrual Basis-Branches of Accounting-Accounting, GAAP, Principles-Concepts and Conventions-Accounting Standards-Indian Accounting Standards (IND AS). Capital & Revenue; Basic Knowledge of GST. Accounting Process from recording of business transactions to preparation of Trial Balance including adjustments.	10
Unit II **Financial Statements of Sole Proprietors**	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 accountant- Balance Sheet.	10
Unit III **Depreciation Accounting & Accounting for non-Profit organisations**	The Accounting Concept of Depreciation; Factors in the Measurement of Depreciation; Methods of Computing the Depreciation; Change in the method of charging Depreciation: with Prospective and retrospective effect of change. Meaning of non-profit organisation; Receipt & Payment account, Income & expenditure account; Balance Sheet.	10
Practical	Practical exposure forms a core component, where students perform real-time entries, simulate business transactions, and generate reports using Tally. This helps in developing employability skills required for roles such as accounts assistant, tally operator, and junior accountant.	20

Suggested Readings:

1. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
2. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13th Edition.
3. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition.

4. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.
5. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.
6. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors.
7. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
8. Financial Accounting: Kalyani Publishers.
9. Financial Accounting: VK Publishers

Note: **Structure of Paper Setting, Assessment, and Evaluation**

Name of Course	Credits	Structure of Each Paper	Division of Marks	Paper Pattern for End-Semester Examination	Duration of the Examination
SEC	3	There shall be Three Modules (I, II, III) in the syllabus of each paper.	The evaluation shall be Continuous and Comprehensive Evaluation (CCE). Each paper in a Course shall be of 75 Marks. Internal Assessment= 25 Marks End-Semester Examination = 50 Marks **INTERNAL ASSESSMENT** Attendance = 05 Marks Class Test = 10 Marks Assignments and Presentations = 10 Marks	There will be 4 Parts (A, B, C, D) and the examiner will set 7 Questions in total from all the Modules (I, II, III) in total. **Part- A** will have two questions of 12 Marks each from Module I of the syllabus and the students have to attempt any one. **Part- B** will have two questions of 12 Marks each from Module II of the syllabus and the students have to attempt any one. **Part-C** will have two questions of 12 Marks each from Module III of the syllabus and the students have to attempt any one. **Part- D** will have 10 Short Answer questions of 2 each from all Modules (I, II, III), and the students have to attempt any 7 in total.	2 Hours

- **Pass Marks of each subject:** 40 % Aggregate and minimum 35% in each individual component (Term End Exams, Practical, Internal Assessment (IA)) of each subject.
- The class test of all types of courses must be scheduled once 50% of the syllabus is covered.

BACHELOR OF COMMERCE (B.Com) Logistics

2nd Semester

Course Contents

B.C.L 105 – Forecasting & Inventory Management (DSC-III)
B.C.L 106 – Surface Transportation (DSC-IV)
B.C.L 107 – Freight Forwarding (Ocean & Air Cargo) (MC II)
Course Code - B.C.L To be chosen from Basket of Subjects (MDC – II)
B.C.L 108 - (SEC-II) Business Law
Course Code - VAC – I: Environment-related course (As prepared by the Department of Env. Science)
Course Code - I/A/P/C As per the guidelines of the University

BACHELOR OF COMMERCE (B.Com) Logistics
2nd SEMESTER
Forecasting & Inventory Management-DSC-III)
Course Code: B.C.L 105

Exam Duration: 3 hrs	**Marks: 70**	**Lectures: 60**

Course Objectives: The course aims to develop a comprehensive understanding of forecasting, demand planning, and inventory management concepts within supply chain systems. It familiarizes students with various forecasting techniques, Sales and Operations Planning (S&OP), and the role of technology in demand estimation. The course also provides knowledge of inventory systems, multi-echelon inventory management, and modern practices in inventory control. Further, it emphasizes codification, inventory models such as EOQ, and techniques for optimizing inventory levels under certainty and uncertainty, enabling students to make effective decisions in inventory planning and control.

Course Outcomes: Upon successful completion of the course, students will be able to explain forecasting and demand planning concepts and apply appropriate forecasting techniques in business scenarios. They will be able to analyze and implement Sales and Operations Planning (S&OP) strategies and evaluate the role of technology in forecasting and inventory systems. Students will demonstrate the ability to manage inventory using various models such as EOQ and safety stock calculations, assess inventory performance, and apply codification and classification techniques. Additionally, they will be able to optimize inventory levels, handle uncertainty in inventory decisions, and develop analytical and problem-solving skills for efficient inventory management.

Units	**Contents**	**Hrs**
Unit 1 **Fundamentals of Forecasting and Demand Planning**	Forecasting: Meaning, need, and importance ; Types of forecasts and demand forecasting ; Types of demand forecasting methods ; Demand planning vs forecasting; Sources of demand and Supply chain dynamics	15
Unit 2 **Sales and Operations Planning (S&OP) and Forecasting Techniques**	Sales and Operations Planning (S&OP): Goals and objectives ; Collaborative planning and types of collaboration ; Forecasting and replenishment strategies ; Cyclic decomposition techniques ; Short-term forecasting techniques ; Role of technology in forecasting and Technology Information Forecasting and Assessment Council (TIFAC)	15
Unit 3 **Inventory Management Systems and Control**	Inventory: Purpose and types of inventory ; Types of goods in inventory ; General management of inventory ; Multi-echelon inventory systems ; Use of computers in inventory management ; Evaluation of performance of materials function and Latest trends in inventory management	15
Unit 4 **Codification, Inventory Models and Control Techniques**	Codification: Classification, methodology, and requirement of codes ; Coding structure and design ; Advantages and international codification ; Inventory models in logistics ; Economic Ordering Quantity (EOQ) ; Costs associated with inventories and Inventory Control and Optimization: Influence of production policy on inventory levels , Inventory and customer service levels , Steps to improve inventory management , Optimum inventory levels, Inventory management under uncertainty (fixed order quantity model) and Calculation of safety stock	15

Suggested Readings:

1. Muller, M. (2011). *Essentials of inventory management* (2nd ed.). AMACOM.
2. Toomey, J. W. (2012). *Inventory management: Principles, concepts and techniques*. Springer.
3. Kumar, P. (2022). *Inventory management*. PHI Learning.
4. Bose, D. C. (2010). *Inventory management*. Prentice Hall of India.
5. Wild, T. (2002). *Best practice in inventory management* (2nd ed.). Butterworth-Heinemann.
6. Silver, E. A., Pyke, D. F., & Peterson, R. (1998). *Inventory management and production planning and scheduling* (3rd ed.). Wiley.
7. Zipkin, P. H. (2000). *Foundations of inventory management*. McGraw-Hill.
8. Nahmias, S., & Olsen, T. L. (2015). *Production and operations analysis* (7th ed.). Waveland Press.
9. Goldratt, E. M., & Cox, J. (2014). *The goal: A process of ongoing improvement* (4th ed.). North River Press.

Note: Structure of Paper Setting, Assessment and Evaluation.

Name of Course	Credits	Structure of Each Paper	Division of Marks	Paper Pattern for End-Semester Examination	Duration of the Examination
DSC	4	There shall be Four Modules (I, II, III, IV) in the syllabus of each paper.	The evaluation shall be Continuous and Comprehensive Evaluation (CCE). Paper in the Course shall be of 100 Marks. Internal Assessment = 30 Marks End-Semester Examination = 70 Marks **INTERNAL ASSESSMENT** Attendance = 05 Marks Class Test = 15 Marks Assignments and Presentations =10 Marks	There will be 5 Parts (A, B, C, D, E) and the examiner will set 9 Questions in total from all the Modules (I, II, III, IV) in total and each question shall carry 14 Marks. **Part- A** will have two questions from Module I of the syllabus and the students have to attempt any one. **Part- B** will have two questions from Module II of the syllabus and the students have to attempt any one. **Part- C** will have two questions from Module III of the syllabus and the students have to attempt any one. **Part- D** will have two questions from Module IV of the syllabus and the students have to attempt any one. **Part- E** will have 10 Short Answer questions from all Module (I, II, III, IV) and the students have to attempt any 7 in total carrying 2 Marks each.	3 Hours

- **Pass Marks of each subject:** 40 % Aggregate and minimum 35% in each individual component (Term End Exams, Practical, Internal Assessment (IA)) of each subject.
- The class test of all types of courses must be scheduled once 50% of the syllabus is covered.

BACHELOR OF COMMERCE (B.Com) Logistics
2nd SEMESTER
Surface Transportation - DSC – IV
Course Code: B.C.L. 106

Exam Duration: 3 hrs	**Marks: 70**	**Lectures: 60**

Course Objectives: The course aims to develop a comprehensive understanding of transportation systems and their role in logistics and supply chain management. It familiarizes students with various modes of transport, transportation metrics, and operational processes including documentation, routing, and optimization techniques. The course also focuses on the use of technology such as GPS and telematics in transportation management, along with organizational structure, safety practices, and risk management in transit operations. Further, it introduces regulatory frameworks, pricing, and customer/vendor coordination to enhance efficiency and service quality in transportation systems.

Course Outcomes: Upon successful completion of the course, students will be able to explain transportation concepts, modes, and performance metrics, and apply documentation and operational procedures such as E-way bills and consignment tracking. They will be able to analyze transportation problems, optimize routes, and utilize telematics and GPS systems for monitoring and decision-making. Students will demonstrate an understanding of safety regulations, hazardous goods handling, and risk management, including insurance and claims procedures. Additionally, they will be able to evaluate transportation systems, comply with regulatory requirements, and manage customer and vendor relationships effectively in logistics operations.

Units	**Contents**	**Hrs**
Unit – I **Fundamentals of Transportation in Logistics**	Introduction to surface transportation: need and functions in logistics; Transportation metrics and performance measures; Types of transportation modes; Various land transport carriers and their load capacities; Temperature-controlled carriers; Intermodal transportation; Verification of carriers and drivers and Transit rules and regulations.	15
Unit – II **Transportation Operations and Optimization**	Transportation optimization techniques; Documentation in transportation: GST and E-Way bill filing; Importance of consignment number; Transportation telematics and technology; Vehicle tracking systems and GPS systems; Procedures for downloading and reading tracking data; Identifying delays/issues in transit and solutions including re-routing	15
Unit – III **Transport Organization, Safety and Risk Management**	Organizational structure in a transport organization ; Incident management systems and processes; Handling of hazardous (hazmat) goods and regulations; Importance of safety data sheets and labelling ; Consolidation of consignments for optimal loads ; Reporting discrepancies: pilferage, loss, or damage during transit ; Insurance procedures and claim settlement and steps to close deliveries.	15
Unit – IV **Transportation Systems, Regulations and Customer Management**	Benefits of efficient transportation systems; Emerging trends in the transportation sector; Pricing in the transport sector; Government regulations on transportation in India; Safety procedures during transit and emergency response ; Best practices in driving and Customer and Vendor Management: Customer relationship management in transport ; Vendor coordination for return truck loads ; DG handling: features and facilities & Railway logistics: innovations and facilities in India	15

Suggested Readings:

1. Coyle, J. J., Novack, R. A., Gibson, B. J., & Bardi, E. J. (2017). *Transportation: A global supply chain perspective* (9th ed.). Cengage Learning.
2. Kasilingam, R. G. (1998). *Logistics and transportation: Design and planning*. Springer.
3. Sarder, M. D. (2020). *Logistics transportation systems*. Elsevier.
4. Wood, D. F., Barone, A. P., Murphy, P. R., & Wardlow, D. L. (2002). *International logistics* (2nd ed.). AMACOM.
5. Ballou, R. H. (2004). *Business logistics/supply chain management* (5th ed.). Pearson Education.
6. Bowersox, D. J., Closs, D. J., & Cooper, M. B. (2019). *Supply chain logistics management* (5th ed.). McGraw-Hill Education.
7. Brewer, A. M., Button, K. J., & Hensher, D. A. (Eds.). (2001). *Handbook of logistics and supply-chain management*. Elsevier.
8. Burns, M. G. (2015). *Logistics and transportation security: A strategic, tactical, and operational guide*. CRC Press.
9. Psaraftis, H. N. (Ed.). (2016). *Green transportation logistics*. Springer.
10. Fahimnia, B., Bell, M. G. H., Hensher, D. A., & Sarkis, J. (Eds.). (2015). *Green logistics and transportation*. Springer.

Note: Structure of Paper Setting, Assessment and Evaluation.

Name of Course	Credits	Structure of Each Paper	Division of Marks	Paper Pattern for End-Semester Examination	Duration of the Examination
DSC	4	There shall be Four Modules (I, II, III, IV) in the syllabus of each paper.	The evaluation shall be Continuous and Comprehensive Evaluation (CCE). Paper in the Course shall be of 100 Marks. Internal Assessment = 30 Marks End-Semester Examination = 70 Marks **INTERNAL ASSESSMENT** Attendance = 05 Marks Class Test = 15 Marks Assignments and Presentations =10 Marks	There will be 5 Parts (A, B, C, D, E) and the examiner will set 9 Questions in total from all the Modules (I, II, III, IV) in total and each question shall carry 14 Marks. **Part- A** will have two questions from Module I of the syllabus and the students have to attempt any one. **Part- B** will have two questions from Module II of the syllabus and the students have to attempt any one. **Part- C** will have two questions from Module III of the syllabus and the students have to attempt any one. **Part- D** will have two questions from Module IV of the syllabus and the students have to attempt any one. **Part- E** will have 10 Short Answer questions from all Module (I, II, III, IV) and the students have to attempt any 7 in total carrying 2 Marks each.	3 Hours

- **Pass Marks of each subject:** 40 % Aggregate and minimum 35% in each individual component (Term End Exams, Practical, Internal Assessment (IA)) of each subject.
- The class test of all types of courses must be scheduled once 50% of the syllabus is covered.

BACHELOR OF COMMERCE (B.Com) Logistics
2nd SEMESTER
Freight Forwarding (Ocean & Air Cargo) -MC–II
Course Code: B.C.L. 107

Exam Duration: 3 hrs	**Marks: 70**	**Lectures: 60**

Course Objectives: The course aims to develop a comprehensive understanding of export-import (EXIM) procedures, freight forwarding, and customs clearance processes. It familiarizes students with documentation requirements, regulatory frameworks such as the Customs Act, DGFT guidelines, and Incoterms, along with operational aspects of handling shipments. The course also focuses on cargo handling practices, packaging, and inspection procedures, as well as the use of digital platforms like Icegate in customs operations. Further, it aims to build practical knowledge of freight forwarding operations, risk handling, and payment mechanisms such as letters of credit, enabling students to manage international logistics efficiently.

Course Outcomes: Upon successful completion of the course, students will be able to explain EXIM procedures, customs clearance processes, and freight forwarding operations, and apply relevant documentation such as shipping bills, airway bills, invoices, and packing lists. They will be able to interpret Incoterms, understand regulatory requirements, and manage cargo handling, packaging, and inspection processes effectively. Students will demonstrate the ability to identify and resolve operational errors, calculate chargeable weight, and handle risks such as loss or damage in transit. Additionally, they will be able to use digital systems like Icegate, understand payment mechanisms including letters of credit, and develop practical and analytical skills for managing international trade logistics.

Units	**Contents**	**Hrs**
Unit – I **Fundamentals of freight forwarding, and Customs Clearance**	Introduction to freight forwarding, EXIM and customs clearance; Types of customs clearance; Importance of customs clearance; Certificate of Origin, ICEGATE, and insurance; Customs Act and regulations pertaining to customs clearance; Modes of freight forwarding and process of freight forwarding	12
Unit-II **Freight Forwarding Operations and Documentation**	Operational procedures of freight forwarding; pre-operating checks and operational checks for shipments/consignments; Documentation process in freight forwarding; Checking of shipping bill and airway bill; Invoice and packing list verification and Role of departments in freight forwarding	13
Unit – III **Errors Handling, Regulations and Cargo Concepts**	Handling of common operational errors in freight forwarding; Regulatory framework: EXIM, IATA, and country-specific regulations; Chargeable weight concepts: weight vs volume calculations and Cargo handling fundamentals: International commercial Terms (Incoterms) and cargo terminologies, Types of cargo for transportation and Export and import value of cargo	13
Unit -IV **Cargo Handling, Compliance and Advanced Documentation**	Importer Exporter Code (IEC) and business identification (PAN-based); Role of Directorate General of Foreign Trade (DGFT); Packaging requirements for different types of cargo ; Inspection procedures during loading and unloading ; DO's and DON'Ts in cargo handling; Freight forwarding process execution: Carting, unloading, stacking, loading, and stuffing , Handling loss or damage to goods, Roles of various stakeholders (P.G.A.), Containers, pallets, palletization, fumigation, Letters of Credit and payment terms and use of computers in documentation systems	12

Suggested Readings:

1. Burke, R. J. (2011). *International logistics and freight forwarding manual: A practical guide to international trade and transport*. Pearson Australia.
2. Khanna, K. K. (2016). *Export management*. Himalaya Publishing House.
3. Varshney, R. L., & Bhattacharyya, B. (2017). *International marketing management* (27th ed.). Sultan Chand & Sons.
4. Francis, C. (2018). *A practical guide to shipping and freight forwarding*. Maritime Press.
5. Ram, P. (2019). *Export-import procedures: Documentation and logistics*. New Century Publications.
6. Jain, S. C. (2014). *Export-import procedures and documentation*. Himalaya Publishing House.
7. Wood, D. F., Barone, A., Murphy, P., & Wardlow, D. (2002). *International logistics* (2nd ed.). AMACOM.
8. Paul, J. (2020). *International business* (8th ed.). McGraw-Hill Education.
9. Branch, A. E. (2009). *Elements of shipping* (8th ed.). Routledge.
10. ICC. (2020). *Incoterms® 2020: ICC rules for the use of domestic and international trade terms*. International Chamber of Commerce.

Note: Structure of Paper Setting, Assessment and Evaluation.

Name of Course	Credits	Structure of Each Paper	Division of Marks	Paper Pattern for End-Semester Examination	Duration of the Examination
MC	4	There shall be Four Modules (I, II, III, IV) in the syllabus of each paper.	The evaluation shall be Continuous and Comprehensive Evaluation (CCE). Paper in the Course shall be of 100 Marks. Internal Assessment = 30 Marks End-Semester Examination = 70 Marks **INTERNAL ASSESSMENT** Attendance = 05 Marks Class Test = 15 Marks Assignments and Presentations =10 Marks	There will be 5 Parts (A, B, C, D, E) and the examiner will set 9 Questions in total from all the Modules (I, II, III, IV) in total and each question shall carry 14 Marks. **Part- A** will have two questions from Module I of the syllabus and the students have to attempt any one. **Part- B** will have two questions from Module II of the syllabus and the students have to attempt any one. **Part- C** will have two questions from Module III of the syllabus and the students have to attempt any one. **Part- D** will have two questions from Module IV of the syllabus and the students have to attempt any one. **Part- E** will have 10 Short Answer questions from all Module (I, II, III, IV) and the students have to attempt any 7 in total carrying 2 Marks each.	3 Hours

- **Pass Marks of each subject:** 40 % Aggregate and minimum 35% in each individual component (Term End Exams, Practical, Internal Assessment (IA)) of each subject.
- The class test of all types of courses must be scheduled once 50% of the syllabus is covered.

BACHELOR OF COMMERCE (B.Com) Logistics
2nd SEMESTER
Business Law- SEC – II
Course Code: B.C.L-108

Exam Duration: 2 hrs	**Marks: 50**	**Lectures: 45**

Course Objectives: The course aims to provide foundational knowledge of the Indian Contract Act, 1872 and its application in business transactions. It seeks to develop an understanding of the formation, performance, and discharge of contracts, along with legal remedies available in case of breach. Further, the course introduces learners to special contracts, enabling them to comprehend their legal implications in commercial contexts and enhance their decision-making skills in business environments.

Course Outcomes: After completing this course, students will be able to understand and explain the essential elements of a valid contract under the Indian Contract Act, 1872. They will be able to analyze the modes of discharge of contracts and evaluate remedies available for breach of contract. Additionally, students will gain knowledge of special contracts such as indemnity, guarantee, bailment, pledge, and agency, and apply legal principles to practical business situations effectively.

Units	**Contents**	**Hrs**
Unit – I **The Indian Contract Act, 1872**	Contract – meaning, characteristics and kinds; Essentials of a valid contract - offer and acceptance, consideration, contractual capacity, free consent, legality of objects; Void agreements; Quasi–contracts.	15
Unit – II **Discharge of Contract and Remedies for breach of contract**	Modes of discharge of contract: performance of contract, mutual agreement, supervening impossibility, lapse of time, operation of law, breach of contract; Remedies for breach of contract: rescission, suit for damages, quantum meruit, suit for specific performance; suit for	15
Unit – III **Introduction to Special Contracts**	Contracts of Indemnity and Guarantee; Contracts of Bailment and Pledge; Contract of Agency.	15

Suggested Readings

1. Bhushan B., Kapoor N. D., Abbi R. and Kapoor R. Elements of Business Laws.
2. Kuchhal, M. C. and Kuchhal V. Business Laws. New Delhi. Vikas Publishing House.
3. Maheshwari, S. N., Maheshwari, S. K. A Manual of Business Laws. Himalaya Publishing House Pvt. Ltd.
4. Maheshwari, S. N., Maheshwari, S. K. Business Laws. Himalaya Publishing House Pvt. Ltd.
5. Sharma, J.P. and Kanojia S. Business Laws. New Delhi. Bharat Law House Pvt. Ltd.
6. Singh, Avtar. The Principles of Mercantile Law. Lucknow. Eastern Book Company.
7. Tulsian P.C. Business Law. New Delhi. Tata McGraw Hill.
8. Business Regulatory Framework: Kalyani Publishers
9. Business Law: VK Publishers

Note: Structure of Paper Setting, Assessment, and Evaluation

Name of Course	Credits	Structure of Each Paper	Division of Marks	Paper Pattern for End-Semester Examination	Duration of the Examination
SEC	3	There shall be Three Modules (I, II, III) in the syllabus of each paper.	The evaluation shall be Continuous and Comprehensive Evaluation (CCE). Each paper in a Course shall be of 75 Marks. Internal Assessment= 25 Marks End-Semester Examination = 50 Marks **INTERNAL ASSESSMENT** Attendance = 05 Marks Class Test = 10 Marks Assignments and Presentations = 10 Marks	There will be 4 Parts (A, B, C, D) and the examiner will set 7 Questions in total from all the Modules (I, II, III) in total. **Part- A** will have two questions of 12 Marks each from Module I of the syllabus and the students have to attempt any one. **Part- B** will have two questions of 12 Marks each from Module II of the syllabus and the students have to attempt any one. **Part-C** will have two questions of 12 Marks each from Module III of the syllabus and the students have to attempt any one. **Part- D** will have 10 Short Answer questions of 2 each from all Modules (I, II, III), and the students have to attempt any 7 in total.	2 Hours

- **Pass Marks of each subject:** 40 % Aggregate and minimum 35% in each individual component (Term End Exams, Practical, Internal Assessment (IA)) of each subject.
- The class test of all types of courses must be scheduled once 50% of the syllabus is covered.

BACHELOR OF COMMERCE (B.Com) Logistics

3rd Semester

Course Contents

B.C.L 201 MIS for Logistics DSC-V
B.C.L 202 Retail Logistics & E Commerce DSC-VI
B.C.L 203 Linear Logistics MC-III
Course Code - B.C.L: To be chosen from Basket of Subjects MDC – III
B.C.L 204 Direct Tax Laws
Course Code - VAC–II: As per the faculty of commerce and management
Course Code –AEC–II: To be chosen from the basket of languages

BACHELOR OF COMMERCE (B.Com) Logistics

4thSemester

Course Contents

B.C.L 205 Port Terminal Logistics (DSC-VII)
B.C.L 206 Specialisation Modules-I (DSC-VIII)
B.C.L 207 Specialisation Modules-I (MC-IV)
B.C.L 208 To be chosen from Basket of Subjects (DSE-I)
Course Code - VAC–III: As per the faculty of commerce and management
Course Code – AEC–III: To be chosen from the basket of languages

BACHELOR OF COMMERCE (B.Com) Logistics

5th Semester

Course Contents

B.C.L 301 Allied Course: MOOC
B.C.L 302 Apprenticeship in Logistics

BACHELOR OF COMMERCE (B.Com) Logistics

6th Semester

Course Contents

B.C.L 304 Apprenticeship in Logistics

Recommendations:

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

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