

MANGALORE UNIVERSITY

B.COM LOGISTICS SYLLABUS STRUCTURE

SemesterIII								
Sl. No.	Course Code	TitleoftheCourse	Category ofCourses	Teaching Hrs per Week (L+T+P)	SEE	CIE	Total Marks	Credit
1	Lang.3.1	Language-I	CC-1	As decided by Respective BoS				3
2	Lang.3.2	Language-II	CC-2	As decided by Respective BoS				3
3	SC3.1	MIS for Logistics (syllabus as decided by Sectoral Skill Council)	SC-1	4+0+0	80	20	100	4
4	SC3.2	Retail Logistics and E-commerce (syllabus as decided by Sectoral Skill Council)	SC-2	3+0+0	80	20	100	3
5	SC3.3	Liner Logistics (syllabus as decided by Sectoral Skill Council)	SC-3	3+0+0	80	20	100	3
6	BLO3.1	CorporateAccounting	DSC-1	4+0+0	80	20	100	4
7	BLO3.2	IncomeTax	DSC-2	4+0+0	80	20	100	4
Sub-Total(A)								24
PhysicalEducation-Yoga/ Health&Wellness/NCC/NSS/R&R(EC&CC)								

Semester IV								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hrs per Week (L+T+P)	SEE	CIE	Total Marks	Credit
1	Lang.4.1	Language-I	CC-1	As decided by Respective BoS				3
2	Lang.4.2	Language-II	CC-2	As decided by Respective BoS				3
3	SC4.1	Port Terminal Logistics (syllabus as decided by Sectoral Skill Council)	SC-1	4+0+0	80	20	100	4
4	SC4.2	Specialisation Module - Course I (syllabus as decided by Sectoral Skill Council)	SC-2	3+0+0	80	20	100	3
5	SC4.3	Specialisation Module - Course II (syllabus as decided by Sectoral Skill Council)	SC-3	3+0+0	80	20	100	3
6	BLO4.1	Cost Accounting	DSC-1	4+0+0	80	20	100	4
7	BLO4.2	GST	DSC-2	4+0+0	80	20	100	4
Sub-Total(A)								24
Physical Education - Yoga/ Health & Wellness/NCC/NSS/R&R (EC&CC)								

SemesterV								
Sl. No .	Cour se Cod e	TitleoftheCourse	Category ofCourses	Teaching Hrs per Week (L+T+P)	SEE	CIE	Total Marks	Credit
1	SC5.1	Apprenticeship (as prescribed by concernedSectoral Skill Council)	SC–1	(as prescribed by concerned Sectoral Skill Council)				22
2	SC5.2	AlliedMOOCCourse	SC-2	(as prescribed by concerned Sectoral Skill Council)				2
Sub–Total(A)								24

SemesterVI								
Sl. No.	Cour se Cod e	TitleoftheCourse	Category ofCourses	Teaching Hrs per Week (L+T+P)	SEE	CI E	Total Marks	Credit
1	SC6.1	Apprenticeship (as prescribed by concernedSectoral SkillCouncil)	SC-1	(as prescribed by concerned Sectoral Skill Council)				22
2	SC6.2	AlliedMOOCCourse	SC-2	(as prescribed by concerned Sectoral Skill Council)				2
Sub-Total(A)								24

Semester V-Allied Courses-MOOC	
1. Export & Import Documentation 2. Inland Waterways & Coastal Shipping	
Semester VI-Allied Courses-MOOC	
1. Courier, Express & Parcel Services 2. Multi Modal Transportation	

Specialisation Modules			
Course	<i>GroupA– Aviation</i>	<i>GroupB– Ecommerce</i>	<i>GroupC–Land Transportation</i>
1	Introduction to Aviation Industry & Airport Operations	First Mile Operations	Principles & Practices of Tourism
2	Introduction to Air Cargo Industry	Last Mile Operations	Commercial Aspects of Transportation

Curriculum for AEDP III Semester B.Com Logistics

Course Contents:

SC 3.1 MIS FOR LOGISTICS

SC 3.2 SPECIALISATION MODULE - I

SC 3.3 SPECIALISATION MODULE - II

BLO 3.1 CORPORATE ACCOUNTING

BLO 3.2 INCOME TAX

MIS FOR LOGISTICS			
Course Code	SC 3.1	IA Marks	20
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	4 Hours		
Total Hours	48	Credits	4
COURSE OBJECTIVES: • To develop competencies and knowledge of students to become MIS for logistics professionals • To orient students in the field of Logistics • To help Students to understand MIS for Logistics			
Module-1 Introduction		08 Hours	
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.			
Module-2 Database Technology		10 Hours	
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.			
Module-3 Dissemination of technology information		10 Hours	
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.			
Module-4 Functional Area & Compliance systems		10 Hours	
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.			
Module-5 Business Process and Project Management		10 Hours	
Business Process and Project Management:-Architecture & IT design, System development, Software & Applications for management (Business software tools), Support system. ERP modules -sales and Marketing, Accounting, Finance, Materials and Production management etc.			

Course Outcomes: At the end of the course the student will be able to:
LEARNING OUTCOMES: • Students will be able to apply the Basic knowledge of MIS for Logistics in the real-life situation • This subject will enable them to enhance their ability and professional skills in Logistics

Books for Reference

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher	Edition and Year
1.	CourseMaterialPreparedby LSC			
2.	KENNETH C. L., JANE P. L., & RAJANISH DASS (2001) Management Information System - Managing the Digital Firm. Pearson Education: New Delhi.			
3.	RAVI,K.,&ANDREW,B.W.FrontiersofElectronicCommerce.PearsonEducation:New Delhi.			
4.	KENNETH,C.L.,&JANEP,L.(2001)EssentialsofMIS.PrenticeHallIndia:NewDelhi.			
5.	SADAGOPAN,S.(2003)ManagementInformationSystem.PrenticeHallIndia:NewDelhi.			
6.	EFF,O.Z.(2003)ManagementInformationSystems.VikasPublishingHousePvt.Ltd.:NewDelhi.			

RETAIL LOGISTICS AND E-COMMERCE			
Course Code	SC 3.2	IA Marks	20
Course Type (Theory/Practical/Integrated)		End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	3 Hours		
Total Hours	36	Credits	3
Course Learning Objectives: The objective of the course is to COURSE OBJECTIVES: • To develop competencies and knowledge of students to become Retail logistics and E-commerce professionals • To orient students in the field of Logistics • To help Students to understand Retail logistics and E-commerce			
Module-1 Concept and Scope		06 Hours	
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			
Module-2 Logistics and Retail Marketing		08 Hours	
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 activities till transportation, preparation for dispatch and out bound documentation and customer facilitation tracking out-bound shipments.			
Module-3 Reverse Logistics		06 Hours	
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			
Module-4 E-Commerce: Introduction to E-commerce		10 Hours	
E-Commerce: Introduction to E-commerce logistics including delivery and pickup models and the overall logistic setup- Order Processing- Activities in order processing- Types of order processing- Procedures for generating plans and schedules through MIS			
Module-5 Types of Ecommerce-		06 Hours	
Types of Ecommerce- B2B- B2C and intrabusiness. Retail Ecommerce- Retailing through internet, Direct Online Sales model and its types- Business Models for ecommerce. Electronic Payment system, Electronic CRM Applications. E-Security			

Course Outcomes: At the end of the course the student will be able to:				
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				
Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher	Edition and Year
1.	John Fernie & Leigh Sparks, "Logistics and Retail Management: Emerging Issues and New Challenges in the Retail Supply Chain", Kogan Page 3rd Edition, 2009			
2.	James B. Ayers & Mary Ann Odegaard, "Retail Supply Chain Management", Taylor & Francis, 2nd edition			
3.	Mr. Gibson G, "Retail Management: Functional Principles & Practices", Jaico Publishing house, 6th Edition, 2003.			
4.	Ray, Supply Chain Management For Retailing, TMH, 2010.			
5.	James B. Ayers, Retail Supply Chain Management, Auerbach Publications, 2007.			

LINEAR LOGISTICS			
Course Code	SC 3.3	IA Marks	20
Course Type (Theory/Practical/Integrated)		End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	3		
Total Hours	36	Credits	3
COURSE OBJECTIVES: • To develop competencies and knowledge of students to Liner logistics professionals • To orient students in the field of Logistics • To help Students to understand Liner logistics			
Module-1 Definitions of liner trades		08 Hours	
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 refrigeratedcargoshipconventional(Break bulk) vesselsfuturevessel developments,economy of scale, shipboard handlingequipment.			
Module-2 Cargoes & cargo equipment		08 Hours	
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 shipmanagement, insurance, trade of commercial department, accounting, budgeting, freight collection and port disbursements agency duties.			
Module-3 Containerization, unitization and inter-modalism		08 Hours	
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.			
Module-4 The Bill of Lading and other Documentation		06 Hours	
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			
Module-5 The Exchange of goods transfer		06 Hours	
The Exchange of goods transfer- Transfer of funds from country to country, methods of payments in International trade who are the merchants, International contracts of sale INCO terms; Legal aspects of the liner trades - The carrier insurance the carrier’s liability for the cargo the liabilities of the agent, legal aspects of the Bill of Lading, cargo claims general average (GA), security, ISPS code.			

Course Outcomes: At the end of the course the student will be able to:				
LEARNING OUTCOMES: • 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.				
Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher	Edition and Year
Textbooks				
Text & Reference Books: 1. Course Material Prepared by LSC 2. Ship Operation Management, Fujita, N.H. Publisher, 1974. 3. Ship Operation Management, Bertrams Publication, 2010. 4. Handbook of Ship Calculations, Construction and Operation, Charles H. Hughes, Wexford College Press, 2008. 5. Ocean Shipping- Elements of Practical Steamship Operation, Robert Edwards Annin, Thompson Press, 2010.				

CORPORATE ACCOUNTING			
Course Code	BLO 3.1	IA Marks	20
Course Type (Theory/Practical/Integrated)	Integrated	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	4hours		3 Hours
Total Hours	60	Credits	4
Course Learning Objectives: The objective of the course is to • Comprehend the significance, necessity, and management of share underwriting • Understand the approach for calculating profit before incorporation. • Understand the valuation of intangible assets, particularly goodwill. • Understand the valuation of equities. • Prepare the financial accounts of companies in accordance with the Companies Act, 2013, along with current industry practices.			
Module-1 Underwriting of Shares			12 Hours
Underwriting of Shares - Introduction -Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting commission. Underwriter – functions - Advantages of Underwriting, Types of underwriting - Marked and Unmarked Applications –Determination of Liability in respect of underwriting contract – when fully underwritten and partially underwritten – with and without firm underwriting problem.			
Module-2 Redemption of Preference Shares			12 Hours
Meaning – legal provisions – treatment regarding premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging for cash balance for the purpose of redemption – minimum number of shares to be issued for redemption - issue of bonus shares – preparation of Balance sheet (Schedule III to Companies Act2013) after redemption.			
Module-3 Profit Prior to Incorporation			10 Hours
Introduction - Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – 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			
Module-4 Valuation of Shares			12 Hours
Introduction - Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares. Rights Issue and Valuation of Rights Issue, Valuation of Warrants.			
Module-5 Financial Statements of Companies			12 Hours
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 regardingpayment of dividends – Transfer to Reserves – Preparation of Statement of profit and loss and Balance Sheet.			
Course Outcomes: At the end of the course the student will be able to:			
1. Able to understand the various provisions of redemptions of shares 2. Able to understand the provisions of underwriting of shares 3. Able to understand the how to value the shares 4. Able to prepare financial statement of companies			

Books for reference

1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, NewDelhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas PublishingHouse, New Delhi.
4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, NewDelhi.
5. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
6. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, InternationalBook House
8. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
9. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw HillEducation
10. Arulanandam&Raman ; Corporate Accounting –II
11. Madegowda J – Advanced corporate accounting, HPH
12. Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH
13. S. P. Jain and K. L. Narang – Corporate Accounting
14. S. Bhat- Corporate Accounting. Note: Latest edition of text books may be used

INCOME TAX			
Course Code	BLO 3.2	IA Marks	20
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	4 hours		
Total Hours	48	Credits	4
Course Learning Objectives: The objective of the course is to - To familiarize the students with the Legal Provisions and Procedural aspects of Income Tax. - To equip the students with a comprehensive understanding of direct taxes, their applications, and the tax laws governing them. - To be taught with reference to the relevant amendments made to Direct Tax Laws of India by Finance Acts passed in the Parliament from time to time. - Apply the knowledge of taxation in practical field.			
Module-1 Basics of Income Tax and Residential Status			10 Hours
Introduction –Meaning of tax-, types of taxes, cannons of taxation. Brief history of Indian Income Tax, legal framework of taxation, Important definitions, assessment, assessment year, previous year including exceptions, assesses, person, income, casual income, Gross total income, Total income, Agricultural income, scheme of taxation,			
Module-2 Residential Status			10 Hours
Residential status of an individual. Determination of residential status of an individual. Incidence of tax or Scope of Total income. Problems on computation of Gross total Income of an individual			
Module-3 Exempted Income			08 Hours
Exempted incomes of individuals under section 10 of the Income Tax Act,1961.			
Module-4 Income from Salary			10 Hours
Introduction - Meaning of Salary -Basis of charge Definitions–Salary, Perquisites and profits in lieu of salary - Provident Fund –Transferred balance. - Deductions and Problems on Computation of Taxable Salary.(Simple Problems)			
Module-5 Income from House Property			10 Hours
Introduction - Basis for charge - Deemed owners -House property incomes exempt from tax, composite rent and unrealized rent. Annual Value –Determination of Annual Value- Deductions from Annual Value - Problems on Computation of Income from House Property(Simple Problems)			

Course Out comes: At the end of the course the student will be able to:
Course Outcomes: On successful completion of the course, the students will be able to - Comprehend the procedure for computation of Total Income and tax liability of an individual. - Understand the provisions for determining the residential status of anIndividual. - Comprehend them earnings of Salary, - Compute the income house property for different categories of house property. - Understand various retirement benefits

Reference Books:

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	Direct Taxes	Dr. Vinod K Singhania,	Taxmann's Publications.
2	Income Tax Law and Practice	Dr. H.C.Mehrotra and Dr. S.P.Goyal,	Sahithya Bhavan Publication.
3	Students Hand Book on Taxation	T.N. Manoharan	Snow White Publications.
4	Practical Approach to Income Tax	Dr. Girish Ahuja and Dr. Ravi Gupta	Commercial Law Publishers (India) Pvt. Ltd.
5	Income Tax Law and Practice	Dr. Ravi M.N., Dr. Suman Shetty N and Bhanuprakash B.E.	Professional Books publishers

Curriculum for AEDP IV Semester B.Com Logistics

Course Contents:

SC 4.1 PORT TERMINAL LOGISTICS

SC 4.2 Specialization Module Course I

SC 4.3 Specialization Module Course II

BLO 4.1 COST ACCOUNTING

BLO 4.2 GOODS AND SERVICE TAX

PORT TERMINAL LOGISTICS			
Course Code	SC 4.1	IA Marks	20
Course Type (Theory/Practical/Integrated)		End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	4 HOURS		
Total Hours	48	Credits	
COURSE OBJECTIVES: - To develop competencies and knowledge of students to Port terminals logistics professionals - To orient students in the field of Logistics - To help Students to understand Port terminals logistics			
Module-1 Difference between Major and Minor Ports			08 Hours
Ports in India - Natural Harbours - New Ports to be developed in India-MajorPortsoftheWorld-LargestPortintheworld-PortOfficialsandtheirroles-RoleofPorts-Whoare Port users			
Module-2 Container Terminals			10 Hours
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			
Module-3 Import Cycle - Export Cycle			10 Hours
Positions and Places in a Terminal - Facilities in a Terminal - Container Monitoring andstacking-CFSinsideaTerminal-ReasonsforCongestionofaterminal-de-congestingtheterminal-Window system in a terminal.			
Module-4 Major Port Trust Act			10 Hours
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 reservationschemes			

Module-5 Port Tariff – Pilots and their duties	10 Hours
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	
Course Outcomes: At the end of the course the student will be able to:	
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	
Reference Books:	
1. Course Material Prepared by LSC 2. Major Port Trust Act – Government of India 3. Port Industry Statistics, American Association of Port Authorities 4. APMOLLOR Guide book on Terminal 5. DUBAI PORT AUTHORITY Manual	

Specialization Module–Group A–Course I

INTRODUCTION TO AVIATION INDUSTRY AND AIRPORT			
Course Code		IA Marks	20
Course Type (Theory/Practical/Integrated)	Integrated	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	3		
Total Hours	36	Credits	3
COURSE OBJECTIVES: - To develop competencies and knowledge of students to become Aviation Professionals - To help Students to understand Fundamentals of Aviation Industry & Airport Operations			
Module-1 History of Aviation & Key Organizations in the Aviation Industry			08 Hours
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			
Module-2 Freedoms of the Air & the Airline Business			08 Hours
a. Freedoms of the Air – Overview – Nine Freedoms of the Air b. Airline Business- i 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 Code shares & Alliances- a.Concept,b.KeyBenefits,c.MajorAirlineAlliances Airline Cabin Classes-First, Business, Premium Economy & Economy			
Module-3 World Geography & Airline Communication Protocol			08 Hours
Traffic Conference Areas, Time Zones, Codes- Country, City, Carrier, Currency, Aircraft Registration, Airline Phonetics			
Module-4 Airport Operations			06 Hours
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			
Module-5 Concessionaire Activities at Airports (terminology restricted to Indian scenario)			06 Hours
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. GroundHandling I Concept, ii Self-Handling V/s Out sourced Handling iii IATA Standard Ground Handling Agreement			

Course Outcomes: At the end of the course the student will be able to:

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

Reference Books:

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

Specialization Module–Group B–Course I

FIRST MILE OPERATIONS			
Course Code		IA Marks	20
Course Type (Theory/Practical/Integrated)		End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	3 Hours		
Total Hours	36	Credits	3
COURSE OBJECTIVES: To understand the First Mile operational processes in e-commerce logistics			
Module-1 Role of First Mile in E-Commerce Logistics		06 Hours	
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.			
Module-2 Shipment Pickup Operations		06 Hours	
Shipment pickup process. – Pickup operations staff –roles and responsibilities. – Pickup coordination. –Safety and security of shipments during pickup-Pickup documentation.			
Module-3 Shipment Processing Operations		08 Hours	
Primary and secondary processing. -Bagging operations. -Manual processing operations-Automated processing operations			
Module-4 Layout of A Processing Centre		08 Hours	
Inbound operations - Processing Operations – Outbound Operations – Safety and security-Processing Centre staff - roles and responsibilities			
Module-5 First Mile Analytics and Metrics		08 Hours	
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.			

Course Outcomes: At the end of the course the student 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.

Reference Books: 1. Course Material Prepared by LSC
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Specialization Module – Group C– Course I

PRINCIPLES AND PRACTICE OF TOURISM			
Course Code		IA Marks	20
Course Type (Theory/Practical/Integrated)		End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	3 Hours		
Total Hours	36	Credits	3
COURSE OBJECTIVES: • Understand the fundamentals of the Tourism industry and its development in India. • Develop insights on the difference between International and National Industry. • Know how on Tourism in India through Surface transportation. • Impart knowledge on new trends in Tourism.			
Module-1 Basics of Tourism			06 Hours
History & Growth-Tourism & Economy, Multiplier Effect-Principles, Components & Types of Tourism – Service Industry, Passenger Transportation. Travel Agencies			
Module-2 Domestic & International Tourism			08 Hours
Tourism Policy & Initiatives of Govt – Dept of Tourism, ITDC, IRCTC Etc- Inbound & Outbound Tourism – Segmentation, Bookings, Package Tours-Travel Agencies, Destinations & Infrastructure – Ratings			
Module-3 Tourism			08 Hours
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.			
Module-4 Layout of A Processing Centre			08 Hours
Tourism by Rail-Infrastructure – Rail destination. Toy trains to Hills – Shimla, Darjeeling, Ooty – Last mile connectivity-Railway Initiatives – Rail Yatri 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.			
Module-5 First Mile Analytics and Metrics			06 Hours
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.			

Course Outcomes: At the end of the course the student 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 Hotels

Reference books
1. Course Material Prepared by LSC

Specialization Module – Group A – Course II

INTRODUCTION TO AIR CARGO INDUSTRY			
Course Code		IA Marks	20
Course Type (Theory/Practical/Integrated)	Integrated	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	3 Hours		
Total Hours	36	Credits	3
COURSE OBJECTIVES: • To develop competencies and knowledge of students to become Air Cargo Professionals • To help Students to understand Fundamentals of Air Cargo Industry			
Module-1 History of Air Cargo & Multi Modal forms of Transport			06 Hours
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			
Module-2 Key Organizations Facilitating Air Cargo			06 Hours
International Air Transport Association (IATA), International Civil Aviation Organization (ICAO), International Federation of Freight Forwarders Association (FIATA), The International Air Cargo Association (TIACA)			
Module-3 Air Cargo Business Models			08 Hours
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			
Module-4 Key Stakeholders & Key Terminologies			08 Hours
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			
Module-5 Training & Development in Air Cargo Industry			08 Hours
a. Importance of Training in the Aviation & Cargo Industry b. Areas of Training in the Air Cargo Industry Key Organizations facilitating Training & Development in the Aviation & Air Cargo Industry.			

Course Outcomes: At the end of the course the student 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

Reference Books

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)

Specialization Module–Group B– Course II

LAST MILE OPERATIONS			
Course Code		IA Marks	20
Course Type (Theory/Practical/Integrated)	Integrated	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	3 Hours		
Total Hours	36	Credits	3
COURSE OBJECTIVES: To understand Last Mile Operations in E-Commerce			
Module-1 Introduction		08 Hours	
1.1	What is Last Mile in Ecommerce?		
1.2	Importance of Last Mile in the supply chain		
1.3	Last Mile Delivery challenges for ecommerce		
1.4	Trends in Last Mile delivery		
1.5	Route optimization in Last Mile operations		
Module-2 Last Mile Processes		08 Hours	
2.1	Delivery Process & its challenges		
2.2	Reverse pickup process in Last mile operations		
2.3	Challenges in Reverse Pickup process		
2.4	Tools and applications in Last Mile operations		
2.5	Considerations for effective last mile logistics strategy		
Module-3 Metrics		06 Hours	
3.1	Metrics to measure in last file		
3.2	Automation and technology driving metrics		
Module-4 Customer service		08 Hours	
4.1 Customer service and its importance			
4.2 Good and bad customer service (Dos and Don'ts of customer service)			
4.3 Relationship between metrics and customer service.			
Module-5 Prospects of Last Mile Logistics		06 Hours	
5.1	Innovations in Last Mile Logistics		
5.2	Technology Trends in Last Mile Delivery		
5.3	Last Mile Delivery Market Future Prospects		

Course Outcomes: At the end of the course the student 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

Reference books: Course Material Prepared by LSC

Specialization Module–Group C– Course II

Course Code		IA Marks	20
Course Type (Theory/Practical/Integrated)	Integrated	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	3		
Total Hours	36	Credits	3
COURSE OBJECTIVES: • To high light vital part of commercial considerations in providing transport services for Freight and Passengers movement. • To understand the importance and need for marketing and strategies involved. • To Describe the principles in fixing Railway Freight and Rates • To evaluate Competition in rates of Road and Rail mode of transportation.			
Module-1 Commercial Aspects in Transportation			08 Hours
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			
Module-2 Commercial Aspects involving Passenger transportation			06 Hours
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.			
Module-3 Commercial Aspects involving Goods / Freight transportation			06 Hours
Different components of freight traffic, Booking and delivery of freight traffic on Railways, Demurrage and Wharfage, sidings-Booking and delivery of goods in road ways, agencies involved and their role-Claims and liabilities, Organisational set-up and procedure for Claims' compensation,			
Module-4 Pricing of Transport-Basic consideration in pricing			08 Hours
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.			
Module-5 Marketing Strategies for Commercial growth			08 Hours
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,trackingconsignmentsandtrains,Passengermovement–PRS,etc-Futuretrends:technology- induced improvements in various aspects of commercial working			
Course Outcomes: At the end of the course the student 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			
Textbooks 1.Course Material Prepared by LSC			

COST ACCOUNTING			
Course Code	BLO 4.1	IA Marks	20
Course Type (Theory/Practical/Integrated)	AEDP Bcom Logistics	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	4 hours		
Total Hours	48	Credits	4
Course Learning Objectives: The objective of the course is to 1. To Ensure conceptual clarity of various terminologies used in Cost Accounting 2. To Provide basic knowledge on various elements of costs and its importance in cost reduction and control 3. To Understand the calculation of prime cost and preparation of cost sheet and quotations 4. To Understand the concept of labour and the calculation of labour cost			
Module-1:- Introduction to Cost Accounting			08 Hours
Introduction- Meaning and definition- Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost driver, cost centre; Cost reduction and Cost control; Methods and Techniques of Costing (Meanings Only); Use of IT in Cost Accounting; Limitations of Cost Accounting; Cost Sheet: Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet . Problems on Cost Sheet, Tenders and Quotations.			
Module-2 Cost Sheet			10 Hours
Cost Sheet: Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet . Problems on Cost Sheet, Tenders and Quotations.			
Module-3-Material Cost			10 Hours
Materials: Meaning, Importance and Types of Materials – Direct and Indirect Material Materials material control. - Inventory control Technique of inventory control, problems on level setting and EOQ. Procurement- Procedure for procurement of materials and documentation involved in materials accounting – Material Storage: Duties of Store keeper, pricing of material issues, preparation of Stores Ledger Account – FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems.			
Module-4 Employee Cost			10 Hours
Introduction – Employee Cost – types of labour cost -Labour Cost Control – time keeping and time booking and Payroll Procedure -Preparation of Payroll: Idle Time Causes and Treatment of Normal and Abnormal Idle time, Over Time Causes and Treatment -Labour Turnover- Meaning, Reasons and Effects of Labour turnover. Methods of Wage Payment: Time rate system and piece rate system, and the Incentive schemes- Halsey plan, Rowan plan and Taylor differential piece rate system-problems			
Module-5 Overhead Cost			10 Hours
Introduction- Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost Allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary overheads distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); Absorption of Overheads: Meaning and Methods of Absorption of Overheads; Problems on Machine Hour Rate.			

Course Outcomes:At the end of the course the student will be able to:

- a) Understand concepts of cost accounting & Methods of Costing.
- b) Outline the Procedure and documentations involved in procurement of materials& compute the valuation of Inventory.
- c) Make use of payroll procedures & compute idle and over time.
- d) Discuss the methods of allocation, apportionment & absorption of overheads.
- e) Prepare cost sheet & discuss cost allocation under ABC.

Reference Books

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting:A Managerial Emphasis, Pearson Education.
2. Jawahar Lal, Cost Accounting., McGraw Hill Education
3. Madegowda J, Cost Accounting, HPH.
4. Rajiv Goel, Cost Accounting, International Book House
5. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
6. Arora, M.N. Cost Accounting – Principles and P r a c t i c e , Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
8. Iyengar, S.P. Cost Accounting, Sultan Chand & Sons
9. Mariyappa B Cost Accounting, HPH Note: Latest edition of text books may be used.

GOODS AND SERVICE TAX			
Course Code	BLO 4.2	IA Marks	20
Course Type (Theory/Practical/Integrated)	Integrated	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	4hours		
Total Hours	48	Credits	4
Course Learning Objectives: The objective of the course is to • Articulate • Analyze • Apply the knowledge • Developthe			
Module-1 Introduction to GST		08 Hours	
Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition, Powers and Functions, GST Council meetings. CGST Act,2017- Feature and Important definitions. Reverse Charge Mechanism, Documents: Tax Invoice, Credit and Debit Notes			
Module-2 GST Registration and Taxable Event		10 Hours	
Registration under GST provision and process - Regular and composition levy, Amendment and cancellation of registration, Taxable event -Supply of goods and services-Meaning, Scope and types of Supply - composite supply, Mixed supply. Determination of time and place of supply of goods and services. Levy and collection of tax. List of exempted goods and services- Problems on Aggregate Turnover, Taxable Turnover, Time of supply, place of supply and Tax Payable.			
Module-3 Valuation of goods and services under GST		12 Hours	
Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money, Valuation rules for supply of goods and services: valuation for discount. Transaction Value/Value of taxable Supply: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value.Valuation of imported goods and services, Duties on import of goods and services, Assessable value for customs purpose and duty payable on imported goods and services. Problems on value of taxable supply &Customs duty payable.			
Module-4 Input Tax Credit		10 Hours	
Input Tax Credit - Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Availability of Tax Credit in special circumstances; Transfer of Input tax, Problems on input tax credit			
Module-5- GST Assessment		08 Hours	
Returns, Audit in GST, Assessment: Self- Assessment, Summary and Scrutiny. Special Provisions.Taxability of E-Commerce, Anti- Profiteering, Avoidance of dual control- issues in filing ofreturns, monthly collection targets.			

Course Outcomes: At the end of the course the student will be able to:

1. Understand the meaning definition and objectives of GST
2. Understand registration procedure of GST
3. Understand how to value the goods and services under GST
4. Understand how to compute input tax credit

Reference Books

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1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, NewDelhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas PublishingHouse, New Delhi.
4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, NewDelhi.
5. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
6. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, InternationalBook House
8. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
9. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw HillEducation
10. Arulanandam&Raman ; Corporate Accounting –II
11. Madegowda J – Advanced corporate accounting, HPH
12. Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH
13. S. P. Jain and K. L. Narang – Corporate Accounting
14. S. Bhat- Corporate Accounting. Note: Latest edition of text books may be used