



**ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION**

**Programme: B.Com. Honours - Logistics (Major)**

**w.e.f. AY 2023-24**

**COURSE STRUCTURE**

<b>Semester</b>	<b>Course Number</b>	<b>Course Name</b>	<b>No. of Hrs/Week</b>	<b>No. of Credits</b>
<b>Semester-I</b>	1	Fundamentals of Commerce	4	4
	2	Business Organization	4	4
<b>Semester-II</b>	3	Economies of transport	4	4
	4	Business management	4	4
<b>Semester-III</b>	5	Production management	4	4
	6	Basics of logistics and supply chain	4	4
	7	Material Management	4	4
	8	Distribution Management	4	4
<b>Semester-IV</b>	9	Business Economics	4	4
	10	Inventory Management	4	4
	11	Marketing & Sales Management	4	4
<b>Semester-V</b>	12	International Trade	4	4
	13	Customs Procedures & Practice	4	4
	14	Goods and Services Procedure & Practice	4	4
	15	Supply Chain Management		
<b>Semester-VI</b>	<b>Internship</b>			
<b>Semester-VII</b>	16	Transport Management	4	4
	17	Global Business Environment	4	4
	18	Export and Import Procedure & Practice	4	4
	<b>SEC</b>			
	19		4	4
	20		4	4
<b>Semester-VIII</b>	21	E-Commerce	4	4
	22	Containerization and Multi Model Transport	4	4
	23	Logistics Procedures & Practice	4	4
	<b>SEC</b>			
	24		4	4
	25		4	4

**SEMESTER-I**  
**COURSE 1: FUNDAMENTALS OF COMMERCE**

Theory

Credits: 4

4 hrs/week

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**Learning Objectives:**

The objective of this paper is to help students to acquire conceptual knowledge of the Commerce, Economy and Role of Commerce in Economic Development. To acquire Knowledge on Accounting and Taxation.

**Learning Outcomes:**

At the end of the course, the student will be able to Identify the role of commerce in Economic Development and Societal Development. Equip with the knowledge of imports and exports and Balance of Payments. Develop the skill of accounting and accounting principles. They acquire knowledge on micro and macro economics and factors that determine demand and supply. An idea of the Indian Tax system and various taxes levied on in India. They will acquire skills on web design and digital marketing.

**Unit 1: Introduction:** Definition of Commerce – Role of Commerce in Economic Development - Role of Commerce in Societal Development. Imports and Exports, Balance of Payments. World Trade Organization.

**Unit 2: Economic Theory:** Macro Economics – Meaning, Definition, Measurements of National Income, Concepts of National Income. Micro Economics – Demand and Supply. Elasticity of Demand and Supply. Classification of Markets -Perfect Competition – Characteristics – Equilibrium Price, Marginal Utility.

**Unit 3: Accounting Principles:** Meaning and Objectives of Accounting, Accounting Cycle - Branches of Accounting - Financial Accounting, Cost Accounting, Management Accounting. Concepts and Conventions of Accounting – GAAP.

**Unit 4: Taxation:** Meaning of Tax, Taxation - Types of Tax- Income Tax, Corporate Taxation, GST, Customs & Excise. Differences between Direct and Indirect Tax – Objectives of Tax- Concerned authorities – Central Board of Direct Taxes (CBDT) and Central Board of Excise and Customs (CBIC).

**Unit 5: Computer Essentials:** Web Design - Word Press Basics, Developing a Simple Website. Digital Marketing - Social Media Marketing, Content Marketing, Search Engine Optimization (SEO), E-mail Marketing. Data Analytics- Prediction of customer behavior, customized suggestions.

**Lab Exercise:**

- Build a sample website to display product information.
- Provide wide publicity for your product over social media and e-mail
- Estimate the customer behavior and provide necessary suggestions regarding the products of his interest.

**Activities:**

- Assignment on GAAP.
- Group Activates on Problem solving.
- Collect date and report the role of Commerce in Economic Development.
- Analyze the demand and supply of a product and make a scheduled based on your analysis, problems on elasticity of demand.
- Identify the Tax and distinguish between Direct Tax and Indirect Tax.
- Assignments and students seminars on Demand function and demand curves
- Quiz Programs
- Assignment on different types of taxes which generate revenue to the Government of India.
- Invited lectures on GST and Taxation system
- Problem Solving Exercises on current economy situation.
- Co-operative learning on Accounting Principles.
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

**Reference Books:**

1. S.P. Jain & K.L Narang, Accountancy - I Kalyani Publishers.
2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
3. Business Economics -S.Sankaran, Margham Publications, Chennai.
4. Business Economics - Kalyani Publications.
5. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann Publications.
6. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, SahityaBhavan Publications

**SEMESTER-I**  
**COURSE 2: BUSINESS ORGANISATION**

Theory

Credits: 4

4 hrs/week

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**Learning Objectives:**

The course aims to acquire conceptual knowledge of business, formation various business organizations. To provide the knowledge on deciding plant location, plan layout and business combinations.

**Learning outcomes:**

After completing this course a student will have:

Ability to understand the concept of Business Organization along with the basic laws and norms of Business Organization. The ability to understand the terminologies associated with the field of Business Organization along with their relevance and to identify the appropriate types and functioning of Business Organization for solving different problems. The application of Business Organization principles to solve business and industry related problems and to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.

**Unit 1: Business:** Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization.. Difference between Industry & Commerce and Business & Profession, Modern Business and their Characteristics.

**Unit 2: Promotion of Business:** Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organization - Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.

**Unit 3: Plant Location and Layout:** Meaning, Importance, Factors affecting Plant Location. Plant Layout

- Meaning, Objectives, Importance, Types of Layout. Factors affecting Layout. Size of Business Unit - Criteria for Measuring the Size and Factors affecting the Size. Optimum Size and factors determining the Optimum Size.

**Unit 4: Business Combination:** Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalization: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalization and Nationalization.

**Unit 5: Computer Essentials:** Milestones of Computer Evolution – Computer, Block diagram, generations of computer . Internet Basics - Internet, history, Internet Service Providers, Types of Networks, IP, Domain Name Services, applications. Ethical and Social Implications - Network and security concepts- Information Assurance Fundamentals,

Cryptography - Symmetric and Asymmetric, Malware, Firewalls, Fraud Techniques, privacy and data protection

**Activities:**

- Assignment on business organizations and modern business.
- Group Discussion on factors that influence plan location
- Seminars on different topics related to Business organization
- Case study could be given to present business plan of students choice.
- Identifying the attributes of network (Topology, service provider, IP address and bandwidth of your college network) and prepare a report covering network architecture.
- Identify the types of malwares and required firewalls to provide security.
- Latest Fraud techniques used by hackers.

**Reference Books:**

1. Gupta, C.B., “Business Organisation”, Mayur Publication, (2014).
2. Singh, B.P., Chhabra, T.N., “An Introduction to Business Organisation & Management”, Kitab Mahal, (2014).
3. Sherlekar, S.A. & Sherlekar, V.S, “Modern Business Organization & Management Systems Approach Mumbai”, Himalaya Publishing House, (2000).
4. Bhusan Y. K., “Business Organization”, Sultan Chand & Sons.
5. Prakash, Jagdish, “Business Organistaton and Management”, Kitab Mahal Publishers (Hindi and English)
6. Fundamentals of Computers by V. Raja Raman
7. Cyber Security Essentials by James Graham, Richard Howard, Ryan Olson

**SEMESTER-II**  
**COURSE 3: ECONOMIES OF TRANSPORT**

Theory

Credits: 4

4 hrs/week

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**UNIT I INTRODUCTION TO TRANSPORT**

Meaning of Transport - Importance of Transport – Evolution of Transport - Advantages of Transport – Dis-advantages of Transport –Various modes of Transport

**UNIT II ROAD TRANSPORT**

Road Transport –Economies of Road Transport – Importance of Road Transport - Price Fixation in Road Transport – Advantages of Road Transport – Dis-advantages of Road Transport – Insurance of Road Transport-Price fixation in Road Transport

**UNIT III RAIL TRANSPORT**

Rail Transport –Economies of Rail Transport – Importance of Rail Transport - Price Fixation in Rail Transport – Advantages of Rail Transport – Dis-advantages of Rail Transport – Insurance of Rail Transport

**UNIT –IV WATER TRANSPORT**

Water Transport –Economies of Water Transport - Importance of Water Transport - Price Fixation in Water Transport – Advantages of Water Transport – Dis-advantages of Water Transport – Insurance of Water Transport

**UNIT-V AIR TRANSPORT**

Air Transport –Economies of Air Transport -Importance of Air Transport - Price Fixation in Air Transport – Advantages of Air Transport – Dis-advantages of Air Transport – Insurance of Air Transport

**REFERENCES**

- (1) Transportation – A global supply chain perspective By John J. Coyle
- (2) Transportation – Alain Gree
- (3) The Transportation Experience – William L.Garrison
- (4) Transportation – Alfredo Alkins

**SEMESTER-II**  
**COURSE 4: BUSINESS MANAGEMENT**

Theory

Credits: 4

4 hrs/week

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**Unit - I Introduction of Management**

Definition - Management - functions of management - principles of management - levels of management- Trends and Challenges of Management in Global Scenario.

**Unit - II Planning**

Nature and purpose of planning - Planning process - Types of plans - Objectives - Managing by objective (MBO) Strategies - Types of strategies

**Unit - III Organizing**

Nature and purpose of organizing - Organization structure• Formal and informal groups organization - Line and Staff authority -Centralization and Decentralization - Delegation of authority

**Unit - IV Directing-**

Motivation Theories -Leadership Styles - Leadership theories - Communication - Barriers to effective communication.

**Unit - V Controlling**

Process of controlling - Types of control- Budgetary and non-budgetary, control techniques - Managing Productivity - Cost Control - Purchase Control-Maintenance Control - Quality Control.

**REFERENCES:**

(1) Gupta, Sharma and Bhalla; Principles of Business Management; KalyaniPublications.

(2) L. M. Prasad; Principles of Management; Sultan Chand and Sons, 6<sup>th</sup> edition.

(3) Harold Kooviv& Heinz Wehrich "Essentials of Management", Tala McGraw-Hill,1998

**SEMESTER-III**  
**COURSE 5: PRODUCTION MANAGEMENT**

Theory

Credits: 4

4 hrs/week

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**UNIT-I PRODUCTIONMANAGEMENTINTRODUCTION**

Production system, introduction production and productivity, objectives, functions and scope of production management, relationship of production management with otherfunctional areas.

**UNIT-II- PRODUCT DEVELOPMENT & DESIGN**

Meaning of product, Product Development Introduction, methods of development, element, advantages, stages of new product development, definition of product design, steps in product design, requirements of good Product Design.

**UNIT-III MAINTENANCE**

What is maintenance – Objectives, scope & importance of maintenance – areas of maintenance, types of maintenance- Break Down, Preventive, Routine, Planned maintenance.

**UNIT-IV RESOURCE REQUIREMENT AND PLANNING**

Introduction to Resource Requirement and Planning system, material requirement Planning (MRP or MRP-I) - Objectives of MRP, Advantages and Disadvantages of MRP, material requirement Planning (MRP –II), ERP- Definition, Functioning, Features, Scope, benefits and Application.

**UNIT-V FACILITY LOCATION**

Plant location, Introduction, need for selecting suitable location, plant location problems, Advantages of urban, semi urban and rural location.

**REFERENCES**

- (1) Production & Operations management By k. AswathappaBhat- HPH
- (2) Production & Materials management By P. Saravanavel, S.Sumathi-Margham
- (3) Production & Operations management By Prof.L.C.Jhamb –Everest Publications



### SEMESTER-III

#### COURSE 6: BASICS OF LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Theory

Credits: 4

4 hrs/week

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#### **Unit 1: Logistics management and Supply Chain management:**

Definition, Evolution, Importance. The concepts of logistics and Supply Chain Management, Key Drivers of Supply Chain Management and Logistics relationships.

#### **Unit 2: Basics of Transportation:**

Transportation Functionality and Principles; Multimodal Transport: Modal Characteristics; Modal Comparisons; International Air Cargo Transport; Coastal and Ocean transportation, Characteristics of shipping transport- Types of Ships.

#### **Unit 3: Containerization:**

Genesis, Concept, Classification, Benefits and Constraints; Inland Container Depot (ICD): Roles and Functions, CFS, Export Clearance at ICD; CONCOR; ICDs under CONCOR;

#### **Unit 4: Packing and Packaging:**

Meaning, Functions and Essentials of Packing and Packaging, Packing for Storage- Overseas Shipment- Inland-Transportation- Product content Protection, Packaging Types: Primary, Secondary and Tertiary- Requirements of Consumer Packaging, Channel Member Packaging and Transport Packaging – Shrink packaging – Identification codes, bar codes, and electronic data interchange (EDI)- Universal Product Code- GS1 Standards- package labels- Symbols used on packages and labels.

#### **Unit 5: Special Aspects of Export logistics:**

Picking, Packing, Vessel Booking [Less-than Container Load(LCL) / Full Container Load (FCL)], Customs, Documentation, Shipment, Delivery to distribution centers, distributors and lastly the retail outlets- Import Logistics: Documents Collection- Valuing- Bonded Warehousing- Customs Formalities- Clearing ,Distribution to Units.

#### **References:**

1. Sunil Chopra, Peter Meindl and Dharam VirKalra, Supply Chain Management-Strategy Planning and Operation, Pearson Education, Sixth Edition, 2016.
2. Janat Shah, Supply Chain Management – Text and Cases, Pearson Education, 2009

**SEMESTER-III**  
**COURSE 7: MATERIAL MANAGEMENT**

Theory

Credits: 4

4 hrs/week

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**UNIT- I INTRODUCTION TO MATERIAL MANAGEMENT**

Introduction- meaning- definitions of material management- functions- phases of materials management- difference between material management and logistics management and supply chain management.

**UNIT – II MATERIALS PLANNING AND CONTROL**

Meaning and definition of material planning- Selective Control of Inventories (ABC/VED/GOLF/FSN)- importance of material control, material control cycle.

**UNIT- III MATERIAL HANDLING**

Introduction- planning principles- operating principles- operating principles related with equipment, types of material handling equipment.

**UNIT-IV MATERIAL CLASSIFICATION**

Material classification- need for classification- types of material classification- identification of material.

**UNIT-V MATERIAL CODIFICATION**

Nature of material codification- process of codification merits and demerits of codificationsystems brisch system- kdak system.

**REFERENCE BOOKS:**

(1) Shiridhra Bhat (Himalaya publishers)

**SEMESTER-III**  
**COURSE 8: DISTRIBUTION MANAGEMENT**

Theory

Credits: 4

4 hrs/week

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**UNIT-I:**

Definition, scope, nature, object, significance, role of distribution management and logistics, components of physical distribution

**UNIT-II:**

Channels of distribution: meaning, evolution of marketing channel, process of designing market channels, types of channel intermediaries at each channel

**UNIT-III:**

Channel flow- channels cost- effective channel management – process of recruiting channel member – role of channel members – functions of channel members

**UNIT-IV:**

Channel integration: Importance of channel integration, vertical marketing systems and horizontal marketing systems ,types of designing channel system-managing channel system.

**UNIT-V:**

Channel conflicts-introduction, source of conflicts, types of conflicts, types of conflict management techniques.

**REFERENCE BOOKS:**

Aman Deep, Poonam Agarwal- Sales and Distribution of Management

**SEMESTER-IV**  
**COURSE 9: BUSINESS ECONOMICS**

Theory

Credits: 4

4 hrs/week

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**UNIT-I: INTRODUCTION**

Meaning and Definitions of Business Economics - Nature and Scope of Business Economics -Micro and Macro Economics and their Interface.

**UNIT-II: DEMAND ANALYSIS**

Meaning and Definition of Demand – Determinants to Demand

–Demand Function -Law of Demand – Demand Curve – Exceptions to Law of Demand - Elasticity of Demand – Measurements of Price Elasticity of Demand

**UNIT – III: PRODUCTION, COST AND REVENUE ANALYSIS**

Concept of Production Function – Law of Variable Proportion -Law of Returns to Scale - Classification of Costs -Break Even Analysis - Advantages

**UNIT-IV: MARKET STRUCTURE**

Concept of Market – Classification of Markets -Perfect Competition – Characteristics – Equilibrium Price -Monopoly – Characteristics – Equilibrium Under Monopoly.

**UNIT-V: NATIONAL INCOME**

Meaning – Definition – Measurements of National Income - Concepts of National Income -Components of National Income-Problems in Measuring National Income

**REFERENCE BOOKS:**

- Business Economics -S.Sankaran, Margham Publications, Chennai.
- Business Economics - Kalyani Publications.
- Business Economics - Himalaya Publishing House.
- Business Economics - Aryasri and Murthy, Tata McGraw Hill.
- Business Economics -H.L Ahuja, Sultan Chand & Sons
- Principles of Economics -Mankiw, Cengage Publications

**SEMESTER-IV**  
**COURSE 10: INVENTORY MANAGEMENT**

Theory

Credits: 4

4 hrs/week

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**UNIT – I INTRODUCTION TO WAREHOUSING**

Introduction to Warehousing – Basic Warehousing Decisions – Warehouse Operations – Types of Warehouses – Functions – Centralized & Decentralized – Storage Systems – Warehousing Cost – Warehouse layout – Characteristics of Ideal Warehouse

**UNIT–II INVENTORY MANAGEMENT**

Inventory- Basic Concepts – Role in Supply Chain – Role in Competitive Strategy – Independent Demand Systems – Dependent Demand Systems – Functions – Types - Cost – Need for Inventory – Just in Time

**UNIT–III INVENTORY CONTROL**

Inventory Control – ABC Inventory Control – Multi Echelon Inventory Systems – Distribution Requirement -planning – Bull Whip Effect – Using WMS for Managing Warehousing Operations

**UNIT–IV MATERIALS HANDLING**

Principles and performance (measures of material /handling Systems – Fundamentals of material /handling – Various Types of Material /handling Equipments – Types of Conveyors – Refrigerated Warehouses - Cold Chain Agri SCM

**UNIT–V MODERN WAREHOUSING METHODS**

Modern Warehousing – Automated Storage & Retrieval Systems & their Operations – Bar Coding Technology & Applications in logistics Industry – RFID Technology & Applications – Advantages of RFID

**REFERENCES:**

1. Frazelle, World Class Warehousing & Material /handling, Tata McGraw Hill, 2008
2. Satish, K Kapoor and Purva Kansal, Basics of Distribution (Management ) A logistical Approach, Prentice Hall, 2003
3. Satish, K Kapoor and Purva Kansal Marketing, Logistics - A Supply Chain Approach, Pearson Education, 2003

**SEMESTER-IV**  
**COURSE 11: MARKETING AND SALES MANAGEMENT**

Theory

Credits: 4

4 hrs/week

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**UNIT: I INTRODUCTION**

Introduction : Definition –Importance, Role in a developing economy-marketing Mix – marketing concept –production –product –selling –marketing –Societal. Need for marketing Concept in India –objectives of marketing management –integrated concept of Marketing.

**UNIT-II MARKETING ENVIRONMENT**

Marketing Environment –Micro and Macro environment –Consumerism-laws relating to marketing –Rights of consumers, causes/Need for consumer protection in India.

**UNIT-III:-PRODUCT CONCEPT:**

Product –product classification –product mix –product line-product life cycle. Product Mix –Characteristic –Factors affecting to product Mix -New product Development – Stages – reasons for developing new products –product line characteristics

**UNIT-IV:- PRICE DETERMINATION**

Pricing –Price determination –Pricing objectives- Factors influencing pricing policy- Cost based, Demand, Cost –demand, Competition based.

**UNIT V MARKET SEGMENTATION**

Marketing Segmentation :- Definition, Types – Geographic- Demographic, psychographic, socio, Economic Benefits of segmentation- Define – Target marketing - Define Positioning.

**REFERENCE BOOKS:**

- R.S. Davar: Modern marketing Management (Progressive corporation : (Bombay)
- Amarchand and Vandhrajani : An introduction to Marketing (VIKAS Publishing house Pvt Ltd: NEW DELHI)

**SEMESTER-V**  
**COURSE 12: INTERNATIONAL TRADE**

Theory

Credits: 4

4 hrs/week

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**UNIT – I: INTERNATIONAL TRADE: POLICIES & RELATIONS**

Introduction – Tariffs – Subsidies - Import Quotas - Voluntary Exports - Restraints - Administrative Policies - Government Intervention in Formulating Trade Policies – International Trade Relations - International Law & Business Firm.

**UNIT – II: INTERNATIONAL PRODUCT & PROMOTION:**

Introduction – Product - Globalization of Markets and Brands – Pricing - Place/Distribution – Promotion - International Marketing Strategies in Different Stages of Product Life Cycle.

**UNIT – III: RECENT TRENDS IN INTERNATIONAL TRADE:**

International Market Intelligence - International Marketing Information System - Generic Strategies of International Business - Acquisition of Resources – Location Decisions – International logistics Management.

**UNIT – IV: FOREIGN TRADE POLICY & REGULATION:**

Foreign Trade Policy - Strategy for Building Exports – The Foreign Trade (Development and Regulation) Act, 1992 - Export Promotion – Special Economic Zones.

**UNIT – V: E – BUSINESS VIS –A –VIS INTERNATIONAL BUSINESS:**

Introduction - New Trends in Information Technology – Re-Engineering, the International Business Process – E. Business – Features of E. Business - Advantages & Disadvantages of E- Commerce’.

**REFERENCES:**

- ❖ International Business – Himalaya Publishing House – P. Subba Rao.
- ❖ International Trade and Export Management – Himalaya Publishing House –Francis Cherunilam.
- ❖ International Trade - J.N Bhagwati. J, (ed.)

**SEMESTER-V**  
**COURSE 13: CUSTOMS PROCEDURE & PRACTICE**

Theory

Credits: 4

4 hrs/week

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**UNIT I: CUSTOMS ACT AND IMPORTANT TERMS AND DEFINITIONS OF CUSTOMS:**

An overview of Customs Act 1962, An overview of Customs Tariff Act 1975. Role of Customs in international trade-Customs Organization in India—Terms and definitions- Assessable value, Baggage, Bill of entry, Bill of exports, Dutiable goods, Duty, Exporter, Foreign going vessel/ aircraft, Goods, Import, Import manifest, Prohibited Goods, Shipping bill, Stores, Boat notes, Transit goods, Coastal goods, Bill of lading, Export manifest, FOB, FAS, CIF, Letter of Credit, Canalized goods, Import against licensing.

**UNIT II: DUTIES AND IMPORT PROCEDURES:**

Kinds of duties (as per latest finance acts)-prohibition on exportation and importation of goods - provisions regarding notified and specified goods-Import of goods through sea, air, land – clearance of baggage- measuring and kinds of baggage-rules & procedures of import thereofexempted baggage-general free allowances- concession to person transferring his residence – concession to tourists – import through courier post.

**UNIT III: GOODS, PROCEDURES AND DUTY DRAWBACK:**

Damaged goods-pilfered goods – Destroyed goods -Derelict – Conveyances-Clearance procedure for import by stores – Export procedure– Warehousing – Coastal goods-Duty drawback-Meaning – Scheme – Procedure and documentation – Drawback rates – Drawback claim procedure – Drawback on re-export.

**UNIT IV: OFFICERS, PENALTIES AND EXEMPTIONS:**

Customs administrative & Operational authorities –Powers of Customs Officers – Penalties and offences under Customs Act.-Exemptions of duty- Remissions of duty-Demand of dutyRecovery and refund of duty.

**UNIT V: EXPORT POLICY AND EXPORT PROMOTION:**

Export policy—Export promotion schemes – Schemes where export production has to be isolated from domestic production unit to get inputs free from taxes – Other schemes of export promotion.



**SEMESTER-V**  
**COURSE 14: GOODS AND SERVICES PROCEDURE & PRACTICE**

Theory

Credits: 4

4 hrs/week

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**Unit 1: GST Liability and Payment**

Output tax liability - Input tax credit utilization-- Schedule for payment of GST- Interest/penalty for late/non-filing of return-Payment of GST- GST Network

**Unit-II: GST – Accounting Masters and Inventory Masters in Tally**

Company Creation- General Ledgers & GST Ledgers Creation - Stock Groups , Stock Items and

Unit of Measure - GST Rate

Allocation to Stocks

**Unit-III: GST**

**Voucher Entry**

GST Vouchers - Customizing the Existing Voucher types with applicable GST Rates – Mapping of Input Tax Credit on Purchase Vouchers - Output Tax on Sales Vouchers- Purchase and Sales Voucher Entries with Single Rated GST and Multiple Rated GST Goods.

**Unit-IV: GST**

**Returns**

Regular Monthly returns and Annual Return- Returns for Composition Scheme-Generation of Returns - GSTR-1, GSTR-2, GSTR-3, GSTR-4, GSTR-9, GSTR-3B

**Unit-V: Payment of GST online**

Payment of GST- Electronic Filing of GST Returns – Refunds – Penalties- Administrative structure of GST Officers- Powers- Jurisdiction

**References:**

1. Ahuja, Girish, Gupta Ravi, GST & Customs Law.
2. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press.
3. Bansal, K. M., GST & Customs Law, Taxmann Publication.

**SEMESTER-V**  
**COURSE 15: SUPPLY CHAIN MANAGEMENT**

Theory

Credits: 4

4 hrs/week

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**UNIT-I: PURCHASING IN SUPPLY CHAIN**

Introduction - objectives-purchase decisions-types of purchase decisions-significance of purchasing-factors affecting purchasing-purchasing procedure-Centralized VS Decentralized purchasing

**UNIT-II: INVENTORY MANAGEMENT**

Introduction – Need for inventory management – Inventory Cost associated with supply chain – Inventory control techniques- ABC classification – Factors affecting Inventory control –Economic Ordering quantity – (EOQ)

**UNIT-III: JUST-IN-TIME & BENCHMARKING**

Evolution of JIT – Benefits of JIT –Limitation of JIT-Objectives of JIT-application of JIT - Benchmarking-Types of Benchmarking-Steps in Implementing Benchmarking

**UNIT-IV- OUTSOURCING**

Introduction-Benefits of Outsourcing-Reasons of companies' outsourcing-types of Outsourcing- Outsourcing procedure – Strategic Outsourcing- Outsourcing opportunities in India

**UNIT-V: IT IN SUPPLY CHAIN MANAGEMENT**

Introduction –Evolution of IT in Supply Chain Management -Role of IT supply chain-Electronic Customer Relationship Management – Major application clusters in customer relationship management-Customer relationship management Key Business Process Areas

**REFERENCE BOOKS**

1. Supply Chain Management - Er.Sachin Srivastava - Kalyani Publications  
Supply Chain Management - K. Sridhar Bhat - Himalaya Publishing House

**SEMESTER-VII**  
**COURSE 16: TRANSPORT MANAGEMENT**

Theory

Credits: 4

4 hrs/week

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**UNIT -I: TRANSPORTATION MANAGEMENT**

Introduction-History of transport-Role of Transport in economic development-Economic Importance of Transportation-Inter model and Multi modal transportation-Challenges in transportation sector in India

**UNIT-II: TRANSPORT MANAGEMENT SYSTEM**

Introduction- Objectives and significance of Transportation system-elements of transportation cost-transportation and distribution Environmental issues and impact on transportation.

**UNIT-III: TRANSPORTATION NET WORK**

Introduction- Transportation network in India-transportation strategies of India-Objectives of Transportation policies-Transportation problems – Issues and constraints

**UNIT-IV: SHIPMENT**

Introduction –Terms - Shipment of Export cargo by sea, by air and by post – Procedure and Documents required for shipment of cargo –EPCG scheme – Duty drawback- Central excise and Sales Tax exemption –Documents required for export incentives

**UNIT-V: EXPORT DOCUMENTATION**

Export Documentation- Framework- Standardized Pre-shipment. Export Documents – Commercial and Regulatory Documents- Export credit instruments and procedure – Letters of Credit and Types of Documents required for export credit.

**REFERENCE BOOKS**

Transportation Management with SAP TM 9: By Jayant Daithankar, Tejkumar Pandit

Transportation Management by Subrata Chattopadhyay- Everest Pub

**SEMESTER-VII**  
**COURSE 17: GLOBAL BUSINESS ENVIRONMENT**

Theory

Credits: 4

4 hrs/week

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**Unit 1: Basics of International Business:**

Modes of entry in to International Business; Frame work for analyzing international business environment; Institutional support to International Business-- UNO, IMF, World Bank; UNCTAD; WTO.

**Unit 2: Socio-Cultural environment:**

Factors affecting Socio-Cultural environment, Impact of Socio-Cultural environment on Business, Factors affecting Technological environment, Impact of Technological environment on Business, International Technology Transfers – importance and types, Foreign Technology Acquisition.

**Unit 3: Economic Environment:**

International financial system, Foreign Exchange Markets - Determining exchange rates; Fixed and flexible exchange rate system; Participants in the Foreign exchange markets; Cash and Spot exchange market; Exchange rate quotes; LERMS; Factors affecting exchange rates – spot rates, forward exchange rates, forward exchange contracts; Foreign Exchange Risk: Transaction exposure, translation exposure and economic exposure, Management of exposures.

**Unit 4: Political and Legal Environment:**

Legislature, Executive, Judiciary; Multinational Corporations - Conceptual Frame work of MNCs - MNCs and Host and Home Country relations - Foreign investment flows and barriers. Ecological issues.

**Unit 5: Regional Economic Co-operation:**

Regional Economic Co-operation and Integration between Countries - Different levels of integration between Countries; European Union, NAFTA, ASEAN, EFTA, SAARC, SAPTA, The ANDEAN community, MERCOSUR.

**Reference Books:**

1. Bhattacharya, B: Going International Response Strategies for IndianSector, Wheeler
2. Gosh, Biswanath, Economic Environment of Business, South AsiaBook, New Delhi
3. Letiche, John M: International Economics Policies and Theoretical Foundations, Academic Press, NewYork

## SEMESTER-VII

### COURSE 18: EXPORT AND IMPORT PROCEDURE & PRACTICE

Theory

Credits: 4

4 hrs/week

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#### **UNIT 1: Introduction of EXIM policies and procedures**

Objectives of EXIM policies- Role of export houses in the development of Economy-State Trading Corporations and SEZs - Flow of Procedure for export and import process.

#### **UNIT 2: Product planning and for import and export**

Export Promotion Councils in India and Commodities Board of India - Its functions and their role - Registration cum Membership Certificate (RCMC) and registration of Export Credit and Guarantee Corporation of India (ECGC)

#### **UNIT 3: Documentation at the time of EXIM goods**

Commercial documents- Principal and Auxiliary documents - Regulatory documents (relating to Goods, Shipment, Payment, Inspection, Payment, Excisable and FERA)

#### **UNIT 4: Payment Procedures in foreign trade**

Factors determines for Payment and methods of Receiving Amount -Payment in advance- Documentary Bills- Documentary credit under Letter of Credit- Different types of Letters of Credit - Open account with periodical settlement.

#### **UNIT 5: Insurance and Shipment of Goods**

Cargo Insurance (Marine)- Types of Marine insurance policies- Kinds of losses - Shipment of goods - Clearing and forwarding agents- its role and significance- Classification of services - Essential and Optional services-clearance procedures for export of goods

#### **References**

1. Rama Gopal.C; Export and Import Procedure- New Age International Publishers
2. Neelam Arora, Export and Import Procedure and documentation- HimalayaPublishing House
3. Dr.SwapnaPilai, Export and Import Procedure & documentation- SahityabhawanPublications

**SEMESTER-VIII**  
**COURSE 21: E-COMMERCE**

Theory

Credits: 4

4 hrs/week

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**UNIT 1: Introduction, Nature and Scope**

Introduction- Definition –importance- Nature and scope of e commerce-  
Advantages and limitations-Types of e-commerce –  
B2B,B2C,C2B,C2C,B2A,C2A- Framework e-commerce

**UNIT 2:- Environmental and Technical support Aspects**

Technical Components- Internet and its component structure-Internet Vs  
Intranet, Vs Extranet and their differences-Website design- its structure-  
designing, developing and deploying the system-

**UNIT 3. –Security and Legal Aspects**

Security environment –its preliminaries and precautions-protecting Web server  
with Firewalls- Importance of Digital Signature –its components – Cyber Law-  
Relevant Provisions of IT Act 2000.

**UNIT 4. - Operational Services of e Commerce**

E retailing –features- E Services-Banking, Insurance, Travel, Auctions, Learning,  
Publication and Entertainment-Payment of utilities (Gas, Current Bill, Petrol  
Products)- On Line Shopping (Amazon, Flipkart, Snapdeal etc.)

**UNIT 5.–E Payment System**

Types of e payment system- its features-Digital payments (Debit Card/Credit Cards,  
Internet Banking, Mobile wallets- Digital Apps (unified Payment Services-Phone  
Pay, Google Pay, BHIM Etc.) Unstructured Supplementary Services Data (Bank  
Prepaid Card, Mobile banking)

**References:**

1. Bharat Bhaskar , Electronic Commerce Framework, Technology and Application. McGraw Hill Education
2. Bajaj, D. Nag, E Commerce, Tata McGraw Hill Publication
3. Whitely David , E-Commerce, McGraw Hill

## SEMESTER-VIII

### COURSE 22: CONTAINERISATION AND MULTI-MODAL TRANSPORT

Theory

Credits: 4

4 hrs/week

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#### **Unit 1: Basic concepts of Containerization:**

Meaning - Major Container Trades - Container Operators - Container Ships - Terminal- Consideration of Container Terminal Planning - Container Distribution – Container types - ISO Container Dimension by types - Non- Containerisable cargo - Features of Containerization - Equipment for non-containerisable cargo.

#### **Unit 2: Cargos:**

International Trade Distribution - Stowage: Meaning - Stowage of cargo – Factor Consideration - Types of cargo - Characteristics - Cargo and Container handling equipment - Types of Packing- Marking of cargo - Dangerous Cargo - IMDG Code – Classes.

#### **Unit 3: Multi modalism:**

Multi-modal Trade Routes - Evolution – Basic Intermodal System - Modal Interface Factors outline why shipper favour Multi-modalism - Factors in Development Features -Multi- Modalism Strategy - Components.

#### **Unit 4: Physical multi modal operations:**

Liners - Tramps - Specialized Vessels - Terms - Road transport vehicle – Road Transport Weight and Measurement - Rail Transport Vehicle and Equipment – Air Transport - Ports - LCL - FCL - NVOCC - Freight forwarders - Consolidator – ICD CFS- Free Trade Area - SEZ - Factors affecting mode and route choice.

#### **Unit 5: Conventions relating to multimodal transport:**

Cargo Liability Convention: International Conventions relating to Bill of Lading (The Hague and Hague/Visby Rules (Appendix 8) - Hamburg Rule - Convention relating to Through Transport operation by Land, Rail, Air - Conventions relation to Dangerous Cargo - Carriage of Perishable Goods – International Convention for safe containers 1972 (CSC).

#### **Reference Books**

1. Hariharan, K. V. (2002) A Text Book on Containerization and Multimodal Transport. Shroff Publishers and Distributors: New Delhi.
2. Hariharan, K. V. (2002) Containerization, Multimodal Transport and Infrastructure Development in India. 5th edition, Shroff Publishers and Distributors Pvt. Ltd.

**SEMESTER-VIII**  
**COURSE 23: LOGISTICS PROCEDURE AND PRACTICE**

Theory

Credits: 4

4 hrs/week

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**UNIT I: Introduction**

Logistics - meaning - Principles of Logistics-Technology & Logistics - Informatics. Warehouse-Meaning - Types –Benefits of Warehousing. Transportation-Meaning - Types – Benefits. Courier/Express-Meaning- Courier Guidelines –Pricing in Courier -Express Sector for international and domestic shipping -Reverse logistics in e- commerce sector.

**UNIT 2:**

**Global  
Logistics**

Global Supply Chain-Organizing for Global Logistics-Strategic Issues in Global Logistics -Forces driving Globalization- Modes of Transportation in Global Logistics Barriers to Global Logistics-Markets and Competition-Financial Issues in Logistics Performance.

**UNIT 3:**

**Inventory**

Need of Inventory-Types of Inventories-Basic EOQ Model-Classification of material  
- ABC Analysis -VED, HML, - Material Requirement Planning (MRP)- meaning and Advantages Materials handling and storage systems-Principles of Materials Handling.

**UNIT 4: Ware housing & Distribution Operations**

Need for Warehouse – Importance of warehouse- Stages involved receipt of goods- Advanced shipment notice(ASN)-Warehouse Activities-receiving, sorting, loading, unloading ,Picking, Packing and dispatch - safety rules and Procedures to be observed in a Warehouse

**Unit 5: Retail Logistics and Supply Chain Management**

Concepts of Retail Logistics and supply chain- Supply chain efficiency- Fundamentals of Supply Chain and Importance - SCM concepts and Definitions - Supply chain strategy- Strategic Drivers of Supply Chain Performance – key decision areas – External Drivers of Change.

**References**

1. Vinod V Sople (2009) Logistic Management (2ndEdn.) Pearson Limited.
2. Logistics Management for International Business: Text and Cases, Sudalaimuthu & Anthony Raj, PHI Learning, First Edition, 2009.