MANGALORE UNIVERSITY

MANGALAGANGOTRI

Syllabus

Bachelor of Business Administration in Logistics
(Apprenticeship Based **BBA Programme)**
As per NEP 2020 and as per resolutions of BOS on BBA held on 22-10-2021

Department of Business Administration
(Faculty of Commerce)
Mangalore University, Mangalagangotri

Bachelor of Business Administration
(BBA in Logistics)

1. Programme Objectives:

The objectives of BBA in Logistics Programme are:

- To impart knowledge on fundamentals of logistics and their application.
- To develop competencies and knowledge of students to become warehouse professionals.
- To develop problem-solving skills through experiential learning and innovative pedagogy to ensure utilization of knowledge in professional careers.
- To illustrate the role and scope of Logistic management in organizations.
- Incorporate and manage uncertainty and risk associated with logistics operations.
- To produce industry ready graduates have highest regard for Personal & Institutional Integrity, Social Responsibility, Teamwork and Continuous Learning.
- To develop a positive attitude and life skills to become a multi faceted personality with a sense of environmental consciousness and ethical values.

2. Programme Outcomes (PO):

On successfully completion of the program, the student will be able to:

- Understand concepts and fundamentals of logistics. Identify the opportunities in the corporate environment and manage the challenges.
- Demonstrate the knowledge of logistics management to solve complex corporate problems using limited resources.
- Function effectively as an individual, and as a member or leader in diverse teams, and in multidisciplinary settings.
- Demonstrate entrepreneurial competencies.
- Exhibit managerial skills in the areas of logistics handling, materials management, warehousing etc.
- Identify business opportunities, design and implement innovations at workspace.
- Possess a sturdy foundation for higher education.

3. Program Specific Outcomes (PSO):

On the successful completion of B.B.A.in Logistics, the students will be able to:

PSO1: Acquire Practical learning through summer internship, industrial visit and Business Plan etc.

PSO2: Demonstrate analytical and problem-solving skills through specialization in logistics management, warehousing and materials management to solve the business issues.

PSO3: Understand and develop the new dimensions of knowledge through open electives to cater the need of the industry.

PSO4: Comprehend the core concepts, methods and practices in logistic management.

PSO5: Venture into his/her own business or excel in executive roles in private /government sector.

PSO6: Demonstrate the ability to create business plans.

PSO7: Develop an understanding of business that reflects the moral responsibility of business to all relevant stakeholders and the natural environment.

PSO8: Matured Individuals and responsible Citizens to the country.

PSO9: Demonstrate Ability to work in Teams/Groups.

4. Structure of BBA (in Logistics) Syllabus:

First Semester BBA in Logistics (Basic/Honors)							
Course Code	**Title of the Course**	**Category of Courses**	**Teaching Hours per Week (L + T + P)**	**SEE**	**CIE**	**Total Marks**	**Credits**
Lang. 1.1	Language - I	AECC	3+1+0	60	40	100	3
Lang. 1.2	Language – II	AECC	3+1+0	60	40	100	3
BBAL. 1.1	Fundamentals of Logistics	DSCC	4+0+0	60	40	100	4
BBAL. 1.2	Materials Management	DSCC	3+0+2	60	40	100	4
BBAL. 1.3	Warehousing & Distribution Centre Operations	DSCC	4+0+0	60	40	100	4
BBAL. 1.4	Digital Fluency	SEC	1+0+2	30	20	50	2
BBAL. 1.5	Business Organization	O E C	3+0+0	60	40	100	3
BBAL. 1.6	Health and Wellness +	SEC-VB	0+0+2	-	25	25	1
	Physical Education & Yoga		0+0+2	-	25	25	1
	Total			390	310	700	25

Second Semester BBA in Logistics(Basic/Honors)							
Course Code	**Title of the Course**	**Category of Courses**	**Teaching Hours per Week (L + T + P)**	**SEE**	**CIE**	**Total Marks**	**Credits**
Lang. 2.1	Language - I	AECC	3+1+0	60	40	100	3
Lang. 2.2	Language – II	AECC	3+1+0	60	40	100	3
BBAL. 2.1	Cost and Management Accounting	DSCC	3+0+2	60	40	100	4
BBAL. 2.2	Forecasting and Inventory Management	DSCC	4+0+0	60	40	100	4
BBAL. 2.3	Freight Forwarding (Ocean & Air Cargo)	DSCC	4+0+0	60	40	100	4
BBAL. 2.4	Environmental Studies	AECC	2+0+0	30	20	50	2
BBAL. 2.5	Retail Management	O E C	3+0+0	60	40	100	3

BBAL. 2.6	**Physical Education-Sports**	**SEC-VB**	**0+0+2**	**-**	**25**	**25**	**1**
BBAL. 2.6	**NCC/NSS/R&R(S&G) /Cultural**	**SEC- VB**	**0+0+2**	**-**	**25**	**25**	**1**
	Total			**390**	**310**	**700**	**25**

Acronyms Expanded

- **AECC** **:** Ability Enhancement Compulsory Course
- **DSC C** **:** Discipline Specific Core (Course)
- **SEC** **:** Skill Enhancement Course
- **SB/VB** **:** Skill Based/Value Based
- **OEC** **:** Open Elective Course
- **DSE** **:** Discipline Specific Elective
- **SEE** **:** Semester End Examination
- **CIE** **:** Continuous Internal Evaluation
- **L+T+P** **:** Lecture + Tutorial + Practical(s)

Notes:

1. One Hour of Lecture is equal to 1 Credit.
2. One Hour of Tutorial is equal to 1 Credit (Except Languages).
3. Two Hours of Practical is equal to 1 Credit

Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e., 50 or less than 50 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 50 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching.

5. Pedagogy:

In addition to Conventional Time-Tested Lecture Method, the following approaches may be adopted as and when found appropriate and required:

1. **Case Based Learning:** Practical exposure can be given to students through Case based learning/critical learning tool. It enhances skills of students in analyzing the organizational problems and learning to arrive at critical decisions. They learn to apply concepts, principles and analytical skills to solve the real situation problems.

2. **Experiential/Live Projects/Grass Root Projects**: To bridge the gulf between the theory and practice, the students have to be encouraged to take up experiential projects/Live Projects/Grass Root Projects in companies/organizations/factories.

3. **Team Spirit and Building:** To internalize the core curriculum, working in teams and developing team spirit is essential. Interdisciplinary learning across outside the faculty would help students in equipping with these skills.

4. **ICT enabled teaching with global touch:** With the use of modern ICT technology students' learning in class room marches towards digitization. Getting connected to people through e-mode who are located all over the world and who bring real-time insights from their industries, their customers, happenings in their local place and environment.

5. **Leadership Building:** Apart from developing a strong background in the functional areas of Business and management, the Model Curriculum focuses on developing New Age Leadership capabilities among the students.

6. **Emphasis on Indian Business Models:** Over the past two decades, several Indian Business domains and organizations have made remarkable contribution in developing innovative business models by occupying a space in the global business scenario. The academia can make use of such examples in the pedagogy.

6. Suggestive Guidelines for Continuous Internal Evaluation and Semester End Examination.

The CIE and SEE will carry 40% and 60% weightage each, to enable the course to be evaluated for a total of 100 marks, irrespective of its credits. The evaluation system of the course is comprehensive & continuous during the entire period of the Semester. For a course, the CIE and SEE evaluation will be on the following parameters:

Sl. No.	Parameters for the Evaluation	Marks
1. Continuous Internal Evaluation (CIE)		
A.	Continuous & Comprehensive Evaluation (CCE)	15 Marks
B.	Internal Assessment Tests (IAT)	25 Marks
	Total of CIE (A+B)	40 Marks
2. Semester End Examination (SEE)		
C.	Semester End Examination (SEE)	60 Marks
	Total of CIE and SEE (A + B + C)	**100 Marks**

a) **Continuous & Comprehensive Evaluation (CCE):** The CCE will carry a maximum of 15% weightage (15 marks) of total marks of a course. Before the start of the academic session in each semester, a faculty member should choose for his/her course, minimum of **FIVE** of the following assessment methods with three (3.0) marks each:

i. Individual Assignments
ii. Seminars/Class Room Presentations/ Quizzes
iii. Group Discussions /Class Discussion/ Group Assignments
iv. Case studies/Case lets
v. Participatory & Industry-Integrated Learning/ Field visits
vi. Practical activities / Problem Solving Exercises
vii. Participation in Seminars/ Academic Events/Symposia, etc.
viii. Mini Projects/Capstone Projects
ix. Any other academic activity

b) **Internal Assessment Tests (IAT):** The IAT will carry a maximum of 25% weightage (25 marks) of total marks of a course, under this component, two tests will have to be conducted in a semester for 25 marks each and the same is to be scaled down to 25 marks.

c) In case of 50 percentage of CIE weightage courses, faculty members can choose assessments methods accordingly for the required marks as mentioned above.

7. Suggestive Template for IAT

Internal Assessment Test Bachelor (BBA) in Logistics
Course Code: Name of the Course

Duration: 1 Hour **Total Marks: 25**

SECTION-A

Answer any two of the following questions. (Questions are asked on remembering ability) (2 x 4= 4)

1.
2.
3.

SECTION- B

Answer any two of the following questions. (Questions are asked on understanding and Application) (2 x5= 10)

4.
5.
6.

SECTION- C

Answer any one of the following questions. (Questions are asked for analyzing and evaluating) (1x 11=11)

7.
8.

Note: Internal Test question papers format is prepared based on Revised Bloom's Taxonomy. (https://www.apu.edu/live_data/files/333/blooms_taxonomy_action_verbs.pdf)

8. Semester End Examination (SEE):

The Semester End Examination for all the courses for which students who get registered during the semester shall be conducted. SEE of the course shall be conducted after fulfilling the minimum attendance requirement as per the Universities/Institutes' norms.

Suggestive Template for SEE

Semester End Examination
Bachelor of Business Administration (BBA) in Logistics
Course Code: Name of the Course

Duration: 3 Hours **Total Marks: 60**

SECTION-A

Answer any five of the following questions. Each question carries 2 marks (5 x 2= 10)

1.
2.
3.
4.

5.
6.
7.

SECTION- B

Answer any four of the following questions. Each question carries 5 marks (4 x5=20)

8.
9.
10.
11.
12.
13.
14.

SECTION- C

Answer any three of the following questions. Each question carries10marks
(3x 10=30)

15.
16.
17.
18.
19.

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BBA FIRST SEMESTER

Name of the Program: Bachelor of Business Administration (BBA) in Logistics

Course Code: BBAL 1.1

Name of the Course: Fundamentals of Logistics

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,

Course Outcomes: On successful completion of the course, the Students will demonstrate

- The ability to understand concepts of logistics and fundamentals of logistics.
- The ability to explain the process of logistics management.
- The ability to use technology and information for effective management of logistics.
- The ability to explain the significance of Global Supply Chain.
- The ability to understand the allied activities of logistics.

Syllabus:	Hours
Module No. 1: INTRODUCTION TO LOGISTICS	**10**
History of Logistics Need for logistics- Cost and Productivity, cost saving & Productivity improvement. Logistics Cost, reduction in logistics cost, benefits of efficient Logistics, Principles of Logistics, Technology & Logistics -Informatics, Logistics optimization. Listing of Sub-sectors of Logistics	
Module No. 2: LOGISTICS AND CUSTOMER SERVICE	**10**
Definition of Customer Service Elements of Customer Service- Phases in Customer Service-Customer Retention - Procurement and Outsourcing - Definition of Procurement/Outsourcing - Benefits of Logistics Outsourcing - Critical Issues in Logistics Outsourcing	
Module No. 3: GLOBAL LOGISTICS	**12**
Global Supply Chain - Organizing for Global Logistics-Strategic Issues in Global Logistics - Forces driving Globalization - Modes of Transportation in Global Logistics Barriers to Global Logistics - Markets and Competition - Financial Issues in Logistics Performance - Integrated Logistics - Need for Integration - Activity Centers in Integrated Logistics. Role of 3PL&4PL.	
Module No. 4: ALLIED ACTIVITIES OF LOGISITICS - I	**12**
a) Warehousing: Warehouse-Meaning, Types of Warehouses, Benefits of Warehousing. b) Transportation- Meaning; Types of Transportations, efficient transportation system and Benefits of efficient transportation systems. c) Courier/Express - Courier/Express-Meaning, Categorization of Shipments, Courier Guidelines, Pricing in Courier - Express Sector for international and domestic shipping. d) E-Commerce - Meaning, Brief on Fulfillment Centers, Reverse logistics in e-commerce sector, Marketing in e-commerce and future trends in e-commerce.	
Module No. 5: ALLIED ACTIVITIES OF LOGISITICS - II	**12**
a) EXIM: Brief on EXIM/FF & CC, Multi-modal transportation, brief on customs clearance, bulk load handling and brief on trans-shipment. b) Supply chain. c) Cold chain. d) Liquid Logistics. e) Rail Logistics.	

Skill Developments Activities:

1. Two cases on the above syllabus should be analyzed by the teacher in the classroom and the same needs to be recorded by the student in the Skill Development Book.
2. Draft different activities involved in logistics management.
3. Draft Logistics Control charts.

Text Books:

1. Course Material Prepared by LSC
2. Fundamentals of Logistics Management (The Irwin/Mcgraw-Hill Series in Marketing), Douglas Lambert, James R Stock, Lisa M. Ellram, McGraw-hill/Irwin, First Edition, 1998.
3. Vinod V. Sople (2009) Logistic Management (2nd Edn.) Pearson Limited.
4. Logistics Management for International Business: Text and Cases, Sudalaimuthu & Anthony Raj, PHI Learning, First Edition, 2009.
5. Fundamentals of Logistics Management, David Grant, Douglas M. Lambert, James R.Stock, Lisa M. Ellram, McGraw Hill Higher Education, 1997.
6. Logistics Management, Ismail Reji, Excel Book, First Edition, 2008.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Business Administration (BBA) in Logistics

Course Code: BBAL 1.2

Name of the Course: Materials Management

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms lecture, tutorials, and problem solving.

Course Outcomes: On successful completion of the course, the Students will demonstrate

- Understand the framework of materials management.
- The Ability to manage materials requirement in organizations.
- The Ability to develop vendor relations.
- The Ability to prepare materials requirements plans.
- Construct cost reduction technique for inventory control.

Syllabus:	Hours
Module No. 1: INTRODUCTION TO MATERIALS MANAGEMENT	**08**
Introduction: Materials Management - Evolution, Importance, Scope and Objectives- Interface withother functions. Concept of Logistics and Supply Chain Management and evolution to 4PL-Supply Chain Management - Objectives, Components, Significance, Trade off Customer Service & Cost.	
Module No. 2: MATERIALS PURCHASING	**12**
Purchasing: Purchasing in Materials management- system concept- purchasing and procurement activities under Materials management- Value Analysis and value Engineering- Purchasing and quality Assurance- Purchase Cycle – Negotiation & Bargaining – Vendor relations - Purchasing Methods - Global Sourcing-Stores – Functions, Importance, Organization of stores & Stores layout.Stores procedure – documentation	
Module No. 3: INVENTORY MANAGEMENT	**14**
Inventory - Need of Inventory -Types of Inventory - Basic EOQ Model - EOQ with discounts - Classification of material - ABC Analysis -VED, HML, FSN, GOLF, SOS (Numerical expected on Basic EOQ, EOQ with discounts & ABC) Material Requirement Planning (MRP) - Advantages over conventional planning (Order Point Method) – Input and output of MRP system - Forecasting – Overview of quantitative and qualitative methods of forecasting - Master Production Schedule - Bill of Materials – BOM Explosion - Materialflow in MRP. MRP II. Concept of ERP. (Numerical likely on BOM Explosion, estimating Net requirements)	
Module No. 4: QUALITY CONTROL	**10**
Quality control of material: Incoming material quality control- statistical quality control- governmental purchasing practices and procedures-Inventory control & Cost Reduction techniques:Inventory turns ratios-Standardization – need and importance. Codification – concept, benefits. Value Engineering and Value Analysis – concept and process.	
Module No. 5: MATERIALS HANDLING	**12**
Materials handling and storage systems, Physical distribution logistics- transportation, Traffic and claims management- operations research and related techniques- Principles of Materials Handlingsystem - Materials Handling Equipment – Safety issues.	

Skill Developments Activities:

1. Work out the material requirement decisions.
2. Prepare a materials requirement plan.
3. Analyse the quantitative and qualitativemethods of forecasting.
4. Prepare a list of Materials Handling Equipments and discuss safety issues.

Text Books:

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Business Administration (BBA) in Logistics

Course Code: BBAL 1.3

Name of the Course: Warehousing and Distribution Centre Operations

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	**4 Hrs**	**56 Hrs**

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,

Course Outcomes: On successful completion of the course, the Students will demonstrate

- Understand the concepts and functions of Warehouse and Distribution Centre.
- Analyse the distribution environment impacting the business.
- Segment the goods and understand the goods handling methods.
- Describe the Warehouse Activities.
- Understand warehouse safety and 5 S concept of house keeping.

Syllabus:	**Hours**
Module No. 1: INTRODUCTION TO WAREHOUSING	**10**
Introduction to Warehouse (Storage and Packaging) Background – Need for Warehouse – Importance of warehouse - Types of Warehouses - Broad functions in a warehouse - warehouse layouts and layout related to functions. Associate warehouse -Its functions - equipment available in associate ware house - Video on warehouse – Visits to ware houses - Warehouse Organization Structure - Benefits of Warehousing.	
Module No. 2: GOODS HANDLING IN WAREHOUSES	**10**
Receiving and Dispatch of Goods in warehouse Various stages involved in receiving goods – Stagesinvolved receipt of goods- Advanced shipment notice (ASN) or invoice items list- Procedure for Arranging of goods on dock for counting and Visual inspection of goods unloaded- Formats for recording of goods unloaded from carriers- Generation of goods receipt note using computer- Put away of Goods- Put away list and its need-Put away of goods into storage locations - storage location codes and its application- Process of put away activity- Procedure to Prepare Warehouse dispatches	
Module No. 3: WAREHOUSE ACTIVITIES	**10**
Warehouse Activities: Explain receiving, sorting, loading, unloading, Picking Packing and dispatch activities and their importance in a warehouse - quality parameters - Quality check-need for qualitycheck-importance of quality check. Procedure to develop Packing list / Dispatch note-Cross dockingmethod - Situations suited for application of cross docking -Information required for coordinating cross docking- Importance of proper packing-Packing materials -Packing machines -Reading labels	
Module No. 4: WAREHOUSE MANAGEMENT	**16**
Warehouse Management: Warehouse Utilization Management - Study on emerging trends in warehousing sector - DG handling -use of Material Handling Equipment's in a warehouse - Inventory Management of a warehouse - Inbound & Outbound operations of a warehouse and handlingof Inbound & Outbound operations. Distribution – Definition – Need for physical distribution – functions of distribution – marketing forces affecting distribution. The distribution concept – systemperspective. Channels of distribution: role of marketing channels – channel functions – channel structure –designing distribution channel – choice of distribution channels.	
Module No. 5: WAREHOUSE SAFETY	**10**
Warehouse Safety Rules and Procedures: The safety rules and Procedures to be observed in a Warehouse - Hazardous cargo – Procedure for Identification of Hazardous Cargo - safety data sheet- Instructions to handle hazardous cargo - Familiarization with the industry. Health, Safety & Environment - safety Equipments and their uses - 5S Concept on shop floor. Personal protective Equipments (PPE) and their uses.	

Skill Developments Activities:

1. Two cases on the above syllabus should be analyzed and recorded in the skill development register.
2. Design a warehouse layout of your choice
3. Develop a list of common Inbound & Outbound operations.
4. Prepare a list of safety Equipments and their uses.

Text Books:

1. Course Material Prepared by LSC
2. J P Saxena, Warehouse Management and Inventory Control- Vikas Publication House Pvt Ltd, First Edition, 2003.
3. Warehouse Management: Automation and Organisation of Warehouse and Order Picking Systems [With CDROM],Michael Ten Hompel, Thorsten Schmidt, Springer-verlag, First Edition, 2006.
4. Management Guide to Efficient Money Saving Warehousing, Stephen Frey, Gower, 1982.
5. Kapoor Satish K., and Kansal Purva, 'Basics of Distribution Management: A Logistical Approach', Prentice HALL of India

Note: Latest edition of text books may be used.

BBAL 1.4 – Digital Fluency (SEC)	
Course Credits 02	Total Contact Hours 30
Internal Assessment Marks : 20	Semester End Examination Marks : 30

Common Syllabus for all UG Programmes

Name of the Program: Bachelor of Business Administration (BBA) in Logistics

Course Code: BBAL 1.5 (OEC)

Name of the Course: Business Organization

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	**3 Hrs**	**45 Hrs**

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,

Course Outcomes: On successful completion of the course, the Students will demonstrate:

- An understanding of the nature, objectives and social responsibilities of business
- An ability to describe the different forms of organisations
- An understanding of the basic concepts of management
- An understanding of functions of management.
- An understanding of different types of business combinations

Syllabus:	Hours
Module No. 1: INTRODUCTION TO BUSINESS	**10**
Business: Meaning, Nature**,** Scope and Social responsibility of Business, Objectives, Essentials of successful business; Functional areas of business. Concept of Business Organisation.	
Module No. 2: FORMS OF BUSINESS ORGANIZATION:	**12**
Sole proprietorship: Definitions, Features, Merits and Demerits. Partnership: Definitions, partnership deed, Features, Merits and Demerits. Joint Stock Company: Definitions, Features, Merits and Demerits. Co- operatives: Definitions, Features, Merits and Demerits.	
Module No. 3: PUBLIC ENTERPRISES	**08**
Departmental Undertaking: Definitions, Features, Merits and Demerits. Public Corporations: Definitions, Features, Merits and Demerits. Government Companies: Definitions, Features, Merits and Demerits	
Module No. 4: BUSINESS COMBINATIONS	**08**
Meaning Definitions, Causes, Types, Forms, merits and demerits of Business Combinations, Recent Trends in Business Combinations.	
Module No 5: **MANAGEMENT OF ORGANIZATIONS**	**07**
Management- Meaning, Definitions, Difference between Management and Administration, Levels of Management, Objectives of Management, Functions of management- planning, organizing, staffing, directing, coordinating, controlling, Principles of Management.	

Skill Developments Activities:

1. Preparation of partnership deed
2. Draw a business tree
3. Make a list of 10 PSUs
4. Prepare a list of different types of business combinations

Text Books:

1. C B. Guptha - Business Organisation and Management, Sultan Chand & Sons.
2. Dr. S. C. Saxena - Business Administration & Management, Sahitya Bhawan.
3. Y K. Bhushan. Fundamentals of Business Organisation and Management, Sultan Chand & Sons.
4. R K. Sharma, Business – Organisations and Management, Kalyani Publishers.
5. I.M. Sahai, Padmakar Asthana - Business Organisation & Administration, Sahitya Bhawan Publications, Agra

Note: Latest edition of text books may be used.

BBAL 1.6 – Physical Education- Yoga/Health and Wellness (SEC-VB)	
Course Credits 02	Total Contact Hours 30
Internal Assessment Marks : 25+25	Semester End Examination Marks : Nil

Common Syllabus for all UG Programmes

BBA SECOND SEMESTER

Name of the Program: Bachelor of Business Administration (BBA) in Logistics

Course Code: BBAL 2.1

Name of the Course: Cost and Management Accounting

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	**4 Hrs**	**56 Hrs**

Pedagogy: Classrooms lecture, tutorials, and Problem Solving.

Course Outcomes: On successful completion of the course, the Students will demonstrate

- The ability to prepare cost accounts.
- The ability to decide cost per unit/process
- The ability to do Break even analysis to understand the position of the company
- The ability to prepare Budget and apply Budgetary control techniques
- The ability to Analyse and Interpret the Financial Statements.

Syllabus:	**Hours**
Module No. 1: INTRODUCTION TO COST AND MANAGEMENT ACCOUNTING	**10**
Cost Accounting - Concept of Cost Centres - Cost Units - Classification of Cost – Overheads- Simple Cost Sheet – historical and estimated cost sheets. - Tenders and quotations - Contract costing- Activity based costing (ABC). Management Accounting: Meaning and Definition - Nature and Scope - Objectives of Management Accounting - Importance and Limitations - Management Accounting v/s Cost Accounting.	
Module No. 2: MARGINAL COSTING	**10**
Marginal Costing and Break even analysis: Marginal Costing and Cost-Volume-Profit (CVP) analysis: meaning, concept - assumptions and practical applications of Break-even analysis – decisions regarding sales mix - make or buy - limiting factor - export decision - plant merger - shut down of a product line- Du Pont Analysis.	
Module No. 3: BUDGETARY CONTROL	**10**
Budgeting and Budgetary control: Budget and Budgetary Control: Meaning, - establishing a system of Budgetary Control - Preparation of Sales - Production - Cash Budget - Fixed and Flexible budgets, Master budget - Zero based budgeting (ZBB)-Performance budgeting	
Module No. 4: FINANCIAL STATEMENTS ANALYSIS	**12**
Analysis of Financial Statements: Analysis and Interpretation of Financial Statements: Objects-importance-Types of financial analysis - Comparative statements - Common size statements, Ratio analysis - Preparation of Balance sheetusing ratios Fund flow analysis: Fund flow statement-Preparation-Cash flow statement-cash flow analysis - Analysis of income statements of ports/shipping companies.	
Module No. 5: STANDARD COSTING AND VARIANCE ANALYSIS	**10**

Standard Costing and Variance Analysis: Meaning of Standard Cost- Relevance of Standard Cost forVariance Analysis – Significance of Variance Analysis – Computation of Standard Costs for Materials, Labour and Overhead Variances - Comparison between Budgeting and Standard Costing – Variancereporting- Responsibility Accounting – Meaning and Objects – types of Responsibility Centres- Management Reporting.

Skill Developments Activities:

1. Collect financial statement of a company for five years and analyse the same using ratios.
2. Problems and solution on practical applications of Break-even analysis.
3. Draft a cost sheet so as to estimate and decide the actual cost per unit or per process.
4. Preparation of different budgets.

Text Books:

1. Maheshwari, S. N., (2013) Cost and Management Accounting. 14th Edition
2. Jain, S. P. & Narang, K. L. (2014) Cost and Management Accounting. 14th Edition, Kalyani Publishers: New Delhi.
3. Tulsian, P.C. (2000) Practical Costing. Vikas Publications: New Delhi.
4. Saxena, V.L. & Vashisht (2014) Advanced Cost & Management Accounting- Problems & Solutions. Prentice Hall of India.
5. Maheshwari, S. N. (2014) Principles of Management Accounting. Sultan Chand & Sons.
6. Murthy & Gurusamy (2009) Management Accounting. Tata Mcgraw Hill: New Delhi.
7. Reddy T. S & Hari Prasad Reddy (2014) Cost & Management Accounting. Margham Publications.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Business Administration (BBA) in Logistics

Course Code: BBAL 2.2

Name of the Course: Forecasting and Inventory Management

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	**4 Hrs**	**56 Hrs**

Pedagogy: Classroom's lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,

Course Outcomes: On successful completion of the course, the students will be able to demonstrate

- Ability to forecast the requirement of inventories.
- Ability to plan sales and operations of a business
- Ability to describe and classify inventories.
- Ability to explain the techniques of inventory classifications.
- Ability to demonstrate production policy and inventory levels.

Syllabus:	**Hours**
Module No. 1: DEMAND FORECASTING	**10**
Forecasting: meaning – need for forecasts – types of forecasts – time frame -Demand Forecasting-Types of Demand Forecasting-Survey methods and statistical methods-importance of demand forecasting- Demand planning v/s forecasting-Sources of demand-Supply chain dynamics-Key roles and responsibilities	
Module No. 2: SALES AND OPERATIONS PLANNING	**12**
Sales and Operations Planning- S&OP goals and objectives--S&OP best practices-S&OP meeting activity-Collaborative Planning-Types of collaboration-Collaborative Forecasting-Collaborative planning, forecasting and replenishment-Ingredients of successful CPFR- Regression analysis and cyclic decomposition techniques. Short-term forecasting techniques- Technology Forecasting – Methodologies: - Trend Analysis, Analogy, Delphi, Soft System Methodology, Mathematical Models,Simulation, System Dynamic-Role of Technology Information Forecasting and Assessment Council (TIFAC).	
Module No. 3: INVENTORY CLASSIFICATION	**12**
Purpose of Inventory-Goods-Types of Goods-Finished Goods Inventories-General Management of Inventory, Stocks Types of Stocks, Tracking the Paper Life-Work-in-Process Inventories- Finished Goods & Spare Parts Inventories-Multi-Echelon Inventory Systems-Spare Parts Inventories-Use of Computers in Inventory Management Evaluation of Performance of Materials Function-Criteria andmethodology of evaluation-Forecasting model run - Ongoing improvement	
Module No. 4: COST AND CONSEQUENCES	**12**

Codification – Classification – Methodology–Requirement of codes – Coding Structure and Design –Advantages - International Codification – Cost and Consequences – Right Quantity – Economic Ordering Quantity – Derivations of EOQ-Costs associated with Inventories- Du Pont model- Turnover & Modeling in logistics

Module No. 5:	**PRODUCTION POLICY AND INVENTORY LEVELS**	**10**

Influence of production policy on inventory levels – inventories and customer service level – steps to improve inventory management – optimum inventory to improve profit performance – inventory management under condition for substantial EOQ) – inventory management uncertainty (fixed order quantity model) - Calculation of safety stocks - Importance of role of inventory- Inventory Management Systems - execution -Ratio Analysis on Inventory, Profit Margin.

Skill Developments Activities:

1. Identify, design, and implement the appropriate inventory replenishment policy for each segment
2. Choose any MNC and present your observations on inventory management.
3. Develop material forecasting techniques.
4. Carry out calculation of safety stocks
5. Demonstrate the various forecasting techniques.

Textbooks:

1. Course Material Prepared by LSC
2. Sunil Chopra and Peter Meindl, Supply Chain Management Pearson Education Asia, 3rd edition, 2007
3. Operations Research – Concepts, Problems & Solutions- Kapoor V.K.-Sultan Chand & Sons/2017-978-81-8054-854-3 (TC-532)
4. Vijay Kumar Khurana, 2007, Management of Technology and Innovation, Ane books India, Chennai Further ReadingSource
5. Simchi-Levi, David, "Designing and Managing Supply Chain", Tata McGraw Hill, 3rd Edition, 2007.
6. David E Mulcahy, "Warehouse Distribution and Operations Handbook, McGraw Hill,6thEdition, 1993.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Business Administration (BBA) in Logistics

Course Code: BBAL 2.3

Name of the Course: Freight Forwarding (Ocean & Air Cargo)

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	**4 Hrs**	**56 Hrs**

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies.

Course Outcomes: On successful completion Student will demonstrate

1. An Understanding of components of Freight Forwarding.
2. Ability to analyse the Multimodal transportation and documents required.
3. Ability to demonstrate Operation Procedures of Freight Forwarding.
4. Ability to explain the impact of fiscal policy and monetary policy on business.
5. Ability to analyse the impact of economic environmental factors on business.

Syllabus:	**Hours**
Module No. 1: INTRODUCTION TO FREIGHT FORWARDING	**12**

Introduction to EXIM, Freight forwarding and custom clearance – types of custom clearances – Importance of custom clearance – certificate of origin, ICEGATE and insurance – custom Act – Regulations pertaining to custom clearance – different modes of freight forwarding – domestic and international freight forwarding networks – process of freight forwarding.

Module No. 2: SHIPMENT PROCEDURES	**12**

Multimodal transportation - Vendor management - bulk load handling - brief on transshipment - DG handling - customer acquisition and management - Customs clearance procedure - Documents and its importance - Stages of Documentations process and procedures - Documentation types and filing processes - Details of documents as per the format approved by the Customs - The requirement of documents for pre-shipment and requirement of documents for Import - DO's and DON'T's while handling different documents during Custom Clearance

Module No. 3: OPERATION PROCEDURES	**10**

Operation Procedures of Freight Forwarding - The procedures for Pre-Operating Checks and Operational checks to be performed for every shipment /consignment - List of basic handling of errors and the Operational errors that occur in common - Procedure for checking of shipping bill, Airway bill based on invoice and packing list received from department for Freight Forwarding. Regulations (EXIM/IATA/Countries)/COM based on permutations and combinations of weight v/s volume.

Module No. 4: CARGO HANDLING	**10**

Cargo handling, INCO terms and terminologies used in Cargoes - Different Types of Cargoes for transportation. Full Export and Import value of the cargo – Importer and exporter Code (IEC),The registered PAN based Business Identification Number received from the Directorate General of Foreign Trade - Different type of Cargo, Their quantity and value - Packaging requirement for the cargo during shipment from the shipper - Inspection procedure for the cargo while unloading - DO's and DON'T's while handling different cargo - Basic Regulation pertaining to Cargo movement by Air, Sea, and Land. Climatic conditions of different routes in different seasons.

Module No. 5: DOCUMENTATION IN FREIGHT FORWARDING	**12**

Documentation of Freight Forwarding process as per customer timelines and requirements - Carting, unloading, Stacking, Loading; and Stuffing - Procedure for dealing with loss or damage to goods - Different P.G.A and their roles. Technical knowledge on Containers; Pallets; Palletization; Fumigation - The general reporting processes and time frames - Different airline / shipping line available for different routes - Letters of Credit and payment Terms. Etc. - Movement policy - Details of the transport available in Different routes - Organization fees, charges structure and Organizational procedures - computer and its application in internal systems of documentation.

Skill Developments Activities:

a) List out the custom clearances procedures.
b) Give your observation on how technology helped Freight forwarding.
c) Draw documentation procedure in Freight Forwarding process.
d) Identify the basic Regulation pertaining to Cargo movement.

Text Books:

1. Course Material Prepared by LSC
2. J P Saxena, Warehouse Management and Inventory Control- Vikas Publication House Pvt. Ltd, First Edition, 2003.
3. Warehouse Management: Automation and Organisation of Warehouse and Order Picking Systems [With CDROM], Michael Ten Hompel, Thorsten Schmidt, Springer Verlag, First Edition, 2006.
4. Management Guide to Efficient Money Saving Warehousing, Stephen Frey, Gower, 1982.
5. Kapoor Satish K., and Kansal Purva, 'Basics of Distribution Management: A Logistical Approach', Prentice HALL of India

Note: Latest edition of text books may be used.

BBAL 2.4 – Environment Studies (AECC)	
Course Credits 02	Total Contact Hours 30
Internal Assessment Marks : 20	Semester End Examination Marks : 30

Common Syllabus for all UG Programmes

Name of the Program: Bachelor of Business Administration (BBA) in Logistics

Course Code: BBAL 2.5 (OEC)

Name of the Course: Retail Management

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	**3 Hrs**	**45 Hrs**

Pedagogy: Classroom's lecture, tutorials, Group discussion, Seminar, Case studies.

Course Outcomes: On successful completion Student will demonstrate ;

a) An understanding of the types and forms of Retail business.
b) Ability to examine Consumer Behaviour in various environments.
c) Ability to analyse various Retail operations and evaluate them.
d) Ability to analyse various marketing mix elements in retail operations.
e) An understanding of Information Technology in retail business.

Syllabus:	**Hours**
Module No. 1: INTRODUCTION TO RETAIL BUSINESS	**08**
Definition – functions of retailing - types of retailing – forms of retail business ownership. Retail theories – Wheel of Retailing – Retail life cycle. Retail business in India: Influencing factors – present Indian retail scenario.	
Module No. 2: CONSUMER BEHAVIOUR IN RETAIL BUSINESS	**08**
Buying decision process and its implication on retailing – Influence of group and individual factors, Customer shopping behaviour, Customer service and customer satisfaction.	
Module No. 3: RETAIL OPERATIONS	**08**
Factors influencing location of Store - Market area analysis – Trade area analysis – Rating Plan method - Site evaluation. Retail Operations: Stores Layout and visual merchandising, Stores designing, Space planning, Inventory management, Merchandise Management, Category Management.	
Module No. 4: RETAIL MARKETING MIX	**14**
Introduction -Product: Decisions related to selection of goods (Merchandise Management revisited) – Decisions related to delivery of service. Pricing: Influencing factors – approaches to pricing – price sensitivity - Value pricing – Markdown pricing. Place: Supply channel – SCM principles – Retail logistics – computerized replenishment system – corporate replenishment policies. Promotion: Setting objectives – communication effects - promotional mix.	
Module No. 5: INFORMATION TECHNOLOGY IN RETAILING	**07**
Non store retailing (e-retailing) - The impact of Information Technology in retailing - Integrated systems and networking – EDI – Bar coding – Electronic article surveillance – Electronic shelf labels – Customer database management system.	

Skill Developments Activities:

1. Draw a retail life cycle chart and list the stages
2. Draw a chart showing a store operations
3. List out the major functions of a store manager diagrammatically
4. List out the current trends in e-retailing
5. List out the Factors Influencing in the location of a New Retail outlet

Text Books:

1. Suja Nair; Retail Management, HPH
2. Karthic – Retail Management, HPH
3. S.K. Poddar & others – Retail Management, VBH.
4. R.S Tiwari ; Retail Management, HPH

Note: Latest edition of text books may be used.

BBAL 2.6 – Physical Education-Sports/ NCC/NSS/R&R(S&G) /Cultural (SEC-VB)	
Course Credits 02	Total Contact Hours 30
Internal Assessment Marks : 25+25	Semester End Examination Marks : Nil

Common Syllabus for all UG Programmes