

University of Mumbai

वेबसाईट - mu.ac.in

ईमेल - आयडी - dr.aams@fort.mu.ac.in
aams3@mu.ac.in



विद्याविषयक प्राधिकरणे
सभा आणि सेवा विभाग(ए.ए.एम.एस)
कम नं. १२८ एम.जी.रोड, फोर्ट,
मुंबई - ४०० ०३२
टेलिफोन नं - ०२२ - ६८३२००३३

(नॅक पुनर्मूल्यांकनाद्वारे ३.६५ (सी.जी.पी.ए.) सह अ++ श्रेणी
विद्यापीठ अनुदान आयोगाद्वारे श्रेणी १ विद्यापीठ दर्जा)

क.वि.प्रा.स.से./आयसीडी/२०२५-२६/३७

दिनांक : २७ मे, २०२५

परिपत्रक:-

सर्व प्राचार्य/संचालक, संलग्नित महाविद्यालये/संस्था, विद्यापीठ शैक्षणिक विभागांचे संचालक/ विभाग प्रमुख यांना कळविण्यात येते की, राष्ट्रीय शैक्षणिक धोरण २०२० च्या अमलबजावणीच्या अनुषंगाने शैक्षणिक वर्ष २०२५-२६ पासून पदवी व पदव्युत्तर अभ्यासक्रम विद्यापरिषदेच्या दिनांक २८ मार्च २०२५ व २० मे, २०२५ च्या बैठकीमध्ये मंजूर झालेले सर्व अभ्यासक्रम मुंबई विद्यापीठाच्या www.mu.ac.in या संकेत स्थळावर NEP २०२० या टॅब वर उपलब्ध करण्यात आलेले आहेत.

मुंबई - ४०० ०३२
२७ मे, २०२५


(डॉ. प्रसाद कारडे)
कुलसचिव

क.वि.प्रा.स.से.वि/आयसीडी/२०२५-२६/३७ दिनांक : २७ मे, २०२५
Desktop/ Pritam Loke/Marathi Circular/NEP Tab Circular



Copy forwarded for information and necessary action to :-	
1	The Deputy Registrar, (Admissions, Enrolment, Eligibility and Migration Dept)(AEM), dr@eligi.mu.ac.in
2	The Deputy Registrar, Result unit, Vidyanagari drresults@exam.mu.ac.in
3	The Deputy Registrar, Marks and Certificate Unit,. Vidyanagari dr.verification@mu.ac.in
4	The Deputy Registrar, Appointment Unit, Vidyanagari dr.appointment@exam.mu.ac.in
5	The Deputy Registrar, CAP Unit, Vidyanagari cap.exam@mu.ac.in
6	The Deputy Registrar, College Affiliations & Development Department (CAD), deputyregistrar.uni@gmail.com
7	The Deputy Registrar, PRO, Fort, (Publication Section), Pro@mu.ac.in
8	The Deputy Registrar, Executive Authorities Section (EA) eau120@fort.mu.ac.in He is requested to treat this as action taken report on the concerned resolution adopted by the Academic Council referred to the above circular.
9	The Deputy Registrar, Research Administration & Promotion Cell (RAPC), rapc@mu.ac.in
10	The Deputy Registrar, Academic Appointments & Quality Assurance (AAQA) dy.registrar.tau.fort.mu.ac.in ar.tau@fort.mu.ac.in
11	The Deputy Registrar, College Teachers Approval Unit (CTA), concolsection@gmail.com
12	The Deputy Registrars, Finance & Accounts Section, fort draccounts@fort.mu.ac.in
13	The Deputy Registrar, Election Section, Fort drelection@election.mu.ac.in
14	The Assistant Registrar, Administrative Sub-Campus Thane, thanesubcampus@mu.ac.in
15	The Assistant Registrar, School of Engg. & Applied Sciences, Kalyan, ar.seask@mu.ac.in
16	The Assistant Registrar, Ratnagiri Sub-centre, Ratnagiri, ratnagirisubcentar@gmail.com
17	The Director, Centre for Distance and Online Education (CDOE), Vidyanagari, director@idol.mu.ac.in
18	Director, Innovation, Incubation and Linkages, Dr. Sachin Laddha pinkumanno@gmail.com
19	Director, Department of Lifelong Learning and Extension (DLLE), dlleuniversityofmumbai@gmail.com

Copy for information :-	
1	P.A to Hon'ble Vice-Chancellor, vice-chancellor@mu.ac.in
2	P.A to Pro-Vice-Chancellor pvc@fort.mu.ac.in
3	P.A to Registrar, registrar@fort.mu.ac.in
4	P.A to all Deans of all Faculties
5	P.A to Finance & Account Officers, (F & A.O), camu@accounts.mu.ac.in

To,

1	The Chairman, Board of Deans pvc@fort.mu.ac.in
2	Faculty of Humanities, Offg. Dean 1. Prof.Anil Singh Dranilsingh129@gmail.com Offg. Associate Dean 2. Prof.Manisha Karne mkarne@economics.mu.ac.in 3. Dr.Suchitra Naik Naiksuchitra27@gmail.com
	Faculty of Commerce & Management, Offg. Dean, 1 Prin.Ravindra Bambardekar principal@model-college.edu.in Offg. Associate Dean 2. Dr.Kavita Laghate kavitalaghate@jbims.mu.ac.in 3. Dr.Ravikant Balkrishna Sangurde Ravikant.s.@somaiya.edu 4. Prin.Kishori Bhagat kishoribhagat@rediffmail.com

	Faculty of Science & Technology Offg. Dean 1. Prof. Shivram Garje ssgarje@chem.mu.ac.in Offg. Associate Dean 2. Dr. Madhav R. Rajwade Madhavr64@gmail.com 3. Prin. Deven Shah sir.deven@gmail.com
	Faculty of Inter-Disciplinary Studies, Offg. Dean 1. Dr. Anil K. Singh aksingh@trcl.org.in Offg. Associate Dean 2. Prin. Chadrashekhhar Ashok Chakradeo cachakradeo@gmail.com 3. Dr. Kunal Ingle drkunalingle@gmail.com
3	Chairman, Board of Studies,
4	The Director, Board of Examinations and Evaluation, dboee@exam.mu.ac.in
5	The Director, Board of Students Development, dsd@mu.ac.in DSW directr@dsw.mu.ac.in
6	The Director, Department of Information & Communication Technology, director.dict@mu.ac.in

As Per NEP 2020

University of Mumbai



Syllabus for Major Vertical – 1 & 4		
Name of the Programme – B.Com. (Transport Management)		
Faulty of Commerce & Management		
Board of Studies in B.Com. (Transport Management) Trade, Transport & Industry		
U.G. Second Year Programme	Exit Degree	U.G. Diploma in Transport Management
Semester		III & IV
From the Academic Year		2025-26

University of Mumbai



(As per NEP 2020)

Sr. No.	Heading	Particulars
1	Title of program O: _____	B.Com. (Transport Management)
2	Exit Degree	U.G. Diploma in Transport Management
3	Scheme of Examination R: _____	NEP 40% Internal 60% External, Semester End Examination Individual Passing in Internal and External Examination
4	Standards of Passing R: _____	40%
5	Credit Structure Sem. III - R: CU – 535 C Sem. IV - R:CU – 535 D	Attached herewith
6	Semesters	Sem. III & IV
7	Program Academic Level	5.00
8	Pattern	Semester
9	Status	New
10	To be implemented from Academic Year	2025-26

Sign of the BOS
Chairman
Dr. Shaukat Ali
Board of Studies in
Transport Management

Sign of the
Offg. Associate Dean
Prin. Kishori Bhagat
Faculty of Commerce

Sign of the
Offg. Associate Dean
Prof. Kavita Laghate
Faculty of
Commerce &
Management

Sign of the
Offg. Dean
Prin. Ravindra
Bambardekar
Faculty of
Commerce &
Management

Under Graduate Diploma in Transport Management (BTM)

Credit Structure (Sem. III & IV)

	R: _____C									
Level	Semester	Major		Minor	OE	VSC, SEC (VSEC)	AEC, VEC, IKS	OJT, FP, CEP, CC, RP	Cum. Cr. / Sem.	Degree/ Cum. Cr.
		Mandatory	Electives							
5.0	III	Warehousing and Inventory Management Credit -4		4	2	VSC: Export and Import Documentations and Procedures- Credit 2	AEC: 2	FP: 2 CC:2	22	UG Diploma 88
		Transport Insurance and Risk Management Credit 4								
	R: _____D									
	IV	Packaging and Material Handling Credit 4		4	2	SEC: Direct Taxation Credit 2	AEC: 2	CEP: 2 CC:2	22	
		Multimodal Transportation Credit 4								
	Cum Cr.	28		10	12	6+6	8+4+2	8+4	88	
Exit option; Award of UG Diploma in Major and Minor with 80-88 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor										

[Abbreviation - OE – Open Electives, VSC – Vocation Skill Course, SEC – Skill Enhancement Course, (VSEC), AEC – Ability Enhancement Course, VEC – Value Education Course, IKS – Indian Knowledge System, OJT – on Job Training, FP – Field Project, CEP – Continuing Education Program, CC – Co-Curricular, RP – Research Project]

Sem. - III

Vertical – 1 Major

Syllabus

B.Com. (Transport Management)

(Sem.- III)

Title of Paper: Warehousing and Inventory Management

Sr. No.	Heading	Particulars
1	Description the course: Including but Not limited to :	The course on Warehousing and Inventory Management is crucial for understanding key logistics operations, focusing on warehousing functions, types of warehouses, and the factors influencing warehouse selection. It covers warehousing operations like layout design, inventory control methods, and warehouse management systems (WMS), along with inventory management techniques such as EOQ, JIT, and stock level control methods. This knowledge is highly relevant to industries like retail, manufacturing, e-commerce, and logistics, where efficient inventory and warehouse management directly impact cost reduction and service quality. The course is closely tied to logistics, supply chain management, and operations management, offering valuable skills sought by employers in these growing fields. Professionals with expertise in warehousing and inventory control have strong job prospects in roles like logistics coordinator, warehouse manager, and supply chain planner.
2	Vertical:	Major
3	Type:	Theory
4	Credit:	4 credits (1 credit = 15 Hours for Theory or 30 Hours of Practical work in a semester)
5	Hours Allotted :	60 Hours
6	Marks Allotted:	100 Marks

7	Course Objectives: CO₁ : To understand the history, functions, types, and challenges of warehouses, and learn how to select the right warehouse for different needs. CO₂ : To learn how to set up and manage warehouses, optimize storage systems, and improve warehouse operations like order picking and shipping. CO₃ : To understand the Warehouse Management Systems (WMS), Just-in-Time (JIT) inventory, and planning systems like MRP and DRP. CO₄ : To gain skills in inventory control methods, selective inventory techniques, and managing stock levels using concepts like EOQ and reorder levels.
8	Course Outcomes: LO₁ : Learners will be able to explain warehouse types, challenges, and selection factors. LO₂ : Learners will have proficiency in setting up and optimizing warehouse operations, including storage and picking systems. LO₃ : Learners will be able to understand application of WMS, MRP, DRP, and JIT in warehouse management. LO₄ : Learners will be able to able to manage inventory efficiently with control methods and techniques like EOQ and reorder levels.

9	Modules:- Per credit One module can be created	
	Module 1: Introduction to Warehousing	15 Lectures
	Evolution & History of Warehousing, Warehouse- Meaning, Definition, Characteristics, Functions, Importance of warehouses, Uses of warehousing. Issues Affecting Warehouses- Insufficient space, slow picking & discrepancies, Warehousing slotting problems, inaccurate quantities, Capacity, Damage etc. Factors to be considered for selection of Warehouse. Types of Warehouses- Private, Public, Government, Bonded, Co-operative, Centralized & Decentralized warehouses. Advantages and Disadvantages of different types of Warehouses.	
	Module 2: Warehousing Operations	15 Lectures
Setting up a warehouse, Determining Storage requirements, Warehousing Preparation Planning, Resource Requirements, Legal Considerations. Warehouse Layout and Design- randomized storage, dedicated storage, warehouse redesign. Warehouse Operations- Process of Warehousing operations, Monitoring warehouse operations, receiving and put away principles, pallet storage retrieval system, case picking system, small item picking system, order picking operations, utilizing and shipping.		

	Module 3: Warehousing Management 15 Lectures
	Warehouse Management System (WMS)- Meaning, Need of Warehouse Management systems, Master Production Scheduling, Material Requirement Planning (MRP), benefits of MRP, Closes Loop MRP, MRP II, Distribution Requirement Planning (DRP), EOQ, Just in Time (JIT)- Meaning, Objectives, Benefits, JIT as a philosophy. Comparison between Independent and Dependent demand system.
	Module 4: Inventory Management & Control 15 Lectures
	Inventory Management- Meaning, Importance of Inventory Management in Supply Chain Management, Functions of Inventory Management, Objectives & Importance of Inventory Management. Inventory Control- Meaning, Objectives, Advantages, Limitations, Mechanism of inventory control. Selective inventory control- ABC, HML, VED, SDE, GOLF, FSN, XYZ. Concept of EOQ, Reorder Level. Methods of controlling stock levels.
10	Text Books: 1. Bhargava, R. (n.d.), Essentials of inventory management. Cybertech Publications. 2. Brown, M. E. (2008), The warehouse management system. McGraw-Hill. 3. Harrison, A. (2017), Logistics management and strategy (5th ed.). Pearson Education. 4. Hugos, M. H. (2018), Essentials of supply chain management (4th ed.). Wiley. 5. Kumar, M. S. S. (2015), Inventory control and management. PHI Learning. 6. Waters, D. (n.d.), Inventory control and management. Wiley.
11	Reference Books: 1. Christopher, M. (2016), <i>Logistics & supply chain management</i> (5th ed.). Pearson Education. 2. Frazelle, E. H. (2002), <i>World-class warehousing and material handling</i>. McGraw-Hill Education. 3. Gundlach, G. T., & Zeng, Y. (2015), <i>The essentials of inventory management</i>. The McGraw-Hill Companies. 4. Hugos, M. H. (2018), <i>Essentials of supply chain management</i> (4th ed.). Wiley. 5. Khan, M. A., & Rahman, S. (2019), <i>Warehousing and inventory management</i> (1st ed.). Pearson Education India. 6. Rushton, A., Croucher, P., & Baker, P. (2017), <i>The handbook of logistics and distribution management</i> (6th ed.). Kogan Page. 7. Stevenson, W. J. (2018), <i>Operations management</i> (13th ed.). McGraw-Hill Education.

12	Internal Continuous Assessment: 40%	External, Semester End Examination 60% Individual Passing in Internal and External Examination
13	Continuous Evaluation through: Quizzes, Class Tests, presentation, project, role play, creative writing, assignment etc.(at least 3)	Quizzes, Class Tests, assignments

Syllabus

B.Com. (Transport Management)

(Sem.- III)

Title of Paper: Transport Insurance and Risk Management

Sr. No.	Heading	Particulars
1	Description the course: Including but Not limited to :	The course Transport Insurance and Risk Management focuses on the principles, policies, and practices involved in insuring transport systems and managing risks in the logistics and transportation industry. The course prepares learners to analyse potential risks, develop mitigation strategies, and ensure financial protection for transportation businesses and stakeholders. The Course also covers critical concepts in Warehouse Management Systems (WMS), Just-in-Time (JIT) inventory, and planning systems like MRP and DRP, equipping Learners with tools to assess and mitigate risks in industries like logistics, transport, and finance. This knowledge is highly relevant for professionals in insurance, claims handling, and risk management, offering a solid foundation for careers in these fields. The course connects with related subjects like insurance, finance, and business management, and addresses the growing industry demand for experts in managing transportation risks, claims, and regulatory compliance. Job prospects include roles in insurance firms, shipping companies, airlines, and risk management consultancies.
2	Vertical:	Major
3	Type:	Theory
4	Credit:	4 credits (1 credit = 15 Hours for Theory or 30 Hours of Practical work in a semester)
5	Hours Allotted :	60 Hours
6	Marks Allotted:	100 Marks

7	Course Objectives: CO₁ : To understand the concept of transport insurance, its evolution, types, the principles of insurance and their respective policies and procedures. CO₂ : To explore risk management principles, including the identification, assessment, and management of various types of risk in business and transport. CO₃ : To familiarize Learners with the key functions of the Insurance Regulatory and Development Authority of India (IRDAI) and its role in policyholder protection and dispute resolution. CO₄ : To develop an understanding of Enterprise Risk Management (ERM) frameworks, risk management processes, and tools used for effective risk control. CO₅ : To examine real-world challenges in transport insurance claims handling and the process of risk assurance.
8	Course Outcomes: LO₁ : Learners will gain comprehensive knowledge of the various types of transport insurance, along with the terminology and practices involved in each type. LO₂ : Learners will develop an understanding of insurance claims handling, risks, reinsurance, demurrage, subrogation, and the necessary documentation involved in the claims process. LO₃ : Learners will learn how to apply the principles of Enterprise Risk Management (ERM) to real-world situations, including conducting SWOT analysis and maintaining a risk register to ensure effective risk management within organizations. LO₄ : Learners will understand the purpose and sources of risk assurance, the challenges associated with it, and how to manage FOREX risk effectively.
9	Modules: - Per credit one module can be created
	Module 1: Introduction to Transport Insurance 15 Lectures
	Introduction: Meaning of Insurance, Concept and Evolution, Types of Insurance, Parties to Insurance, Rights and Obligations of Parties involved in Insurance, Contract of Insurance, Terminology used in Insurance business, Products of Insurance, Principles of Insurance, Surrender Nomination and Assignment Policies, Practices of Insurance: (Premium, Bonus, Plans, Annuities), IRDAI- functions, role, protection to policy holders, dispute resolution mechanism, Claims Handling – Insurance claims – Risks – Reinsurance – Demurrage – claim producers and Documentation – Right of subrogation.
	Module 2: Types of Transport Insurance 15 Lectures

	Fire Insurance: Basic Principles, Add on cover, Special policy, fire Hazardous and Prevention, erstwhile- tariffs rules and rates, Documents, undertaking, claims- legal, procedural aspect, consequential loss Marine Insurance: basic, fundamental principles, underwriting, cargo insurance, coverage, types of cover, hull insurance, marine claims, marine recoveries, role of bankers, loss prevention, re insurance, maritime frauds. Motor Insurance: introduction, marketing, types of motor vehicles, documents and policies, underwriting, insurance claim, applications, consumer delight, third party insurance, procedure for filling and depending, quantum fixation, fraud management. Aviation Insurance: Introduction, Aviation Insurance Covers, underwriting general aviation, underwriting airlines, aviation laws, aviation claims, aviation finance.
	Module 3: Introduction to Risk Management 15 Lectures
	Definition of Risk, Risk Management Definition, Meaning, Relationship between Uncertainty and Risk, Degree of Risk, Types of risk- Market Risk, liquidity Risk, Exchange risk, Credit Risk, Systematic Risk, Unsystematic Risk, Political Risk, Commercial Risk, Inflation Risk., Managing Risk, Risk Management Tools, Risk Management Process, Role of Risk Manager. Rules of Risk Management
	Module 4: 15 Enterprise Risk Management (ERM) 15 Lectures
	Enterprise Risk Management, ERM Framework, ERM Process, SWOT Analysis, Sample Risk Register, Risk Assurance- purpose, Sources of Risk Assurance, Challenges of Risk Assurance. FOREX Risk
10	Text Books: 1. Bhargava, R. (n.d.), Essentials of inventory management. Cybertech Publications. 2. Brown, M. E. (2008), The warehouse management system. McGraw-Hill. 3. Harrison, A. (2017), Logistics management and strategy (5th ed.). Pearson Education. 4. Hugos, M. H. (2018), Essentials of supply chain management (4th ed.). Wiley. 5. Kumar, M. S. S. (2015), Inventory control and management. PHI Learning. 6. Waters, D. (n.d.), Inventory control and management. Wiley.
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	3. Gundlach, G. T., & Zeng, Y. (2015), <i>The essentials of inventory management</i>. The McGraw-Hill Companies. 4. Hugos, M. H. (2018), <i>Essentials of supply chain management</i> (4th ed.). Wiley. 5. Khan, M. A., & Rahman, S. (2019), <i>Warehousing and inventory management</i> (1st ed.). Pearson Education India. 6. Rushton, A., Croucher, P., & Baker, P. (2017), <i>The handbook of logistics and distribution management</i> (6th ed.). Kogan Page. 7. Stevenson, W. J. (2018), <i>Operations management</i> (13th ed.). McGraw-Hill Education.	
12	Internal Continuous Assessment: 40%	External, Semester End Examination 60% Individual Passing in Internal and External Examination
13	Continuous Evaluation through: Quizzes, Class Tests, presentation, project, role play, creative writing, assignment etc.(at least 3)	

QUESTION PAPER PATTERN

(External and Internal)

Paper Pattern for 4 Credits:

Semester End Examination: 60 Marks

Time: 2.00 hr

QUESTION PAPER PATTERN

Attempt any 3 out of 5 questions

Question No	Questions	Marks
Q 1	Practical/ Theory	20
Q 2	Practical/ Theory	20
Q 3	Practical/ Theory	20
Q 4	Practical/ Theory	20
Q 5	Practical/ Theory	20
	TOTAL	60

Note:

1. Equal Weightage is to be given to all the modules.
2. 20 marks question may sub divided into 10 marks each.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problems.

Continuous Evaluation: Internal (20 marks)

	Assessment/ Evaluation	Marks
1	Class Test during the lectures. (Physical / Online mode). (Short notes/ MCQ's / Match the Pairs/ Answer in one sentence/ puzzles)	20
2	Participation in Workshop/ Conference/ Seminar/ Case Study/ Field Visit/ Certificate Course. (Physical/online mode)	20

Sem. - III

Vertical – 4 VSC

Syllabus

B.Com. (Transport Management)

(Sem.- IV)

Title of Paper: Export and Import Documentation and Procedures

Sr. No.	Heading	Particulars
1	Description the course: Including but Not limited to:	The Course Export and Import Documentation and Procedures provides a comprehensive understanding of the legal, administrative, and logistical aspects of international trade. It covers essential topics such as Export Import documents and procedures and also covers pre-shipment inspection and shipment cargo. The course equips Learners with the skills to manage import and export operations efficiently while ensuring legal and procedural compliance. This course is ideal for individuals interested in international trade, business management, logistics, and regulatory compliance. It appeals to entrepreneurs, trade consultants, logistics professionals, and those who want to work in global markets. Graduates of this course can pursue careers as: Export & Import Officers, Customs & Compliance Specialists, Trade Finance Executives, Freight Forwarding & Logistics Managers, International Trade Consultants, Supply Chain & Procurement Specialists, With the rapid growth of e-commerce, free trade agreements, and international business, professionals in export and import documentation and procedures have excellent career opportunities in both the private and public sectors.
2	Vertical:	VSC
3	Type :	Theory
4	Credit:	2 credits (1 credit = 15 Hours for Theory or 30 Hours of Practical work in a semester)
5	Hours Allotted :	30 Hours
6	Marks Allotted:	50 Marks

7	Course Objectives: (List some of the course objectives)				
	CO₁ : To equip Learners with knowledge of various export and import documentation, including commercial invoices, bill of lading, letter of credit, and shipping bills. CO₂ : To provide Learners with a comprehensive understanding of the entire export process, from order confirmation to shipment and realization of export proceeds. CO₃ : To explore the detailed steps involved in the import process, including determining market demand, securing supply sources, and managing payments and deliveries. CO₄ : To educate Learners about the importance of pre-shipment inspections, quality control, and the role of cargo insurance in international trade.				
8	Course Outcomes: (List some of the course outcomes)				
	LO₁ : Learners will be able to identify, prepare, and manage key export and import documents such as bills of exchange, consular invoices, and certificates of inspection. LO₂ : Learners will demonstrate the ability to manage the full cycle of export and import procedures, including order confirmations, shipment logistics, and securing payment and delivery. LO₃ : Learners will gain knowledge of the legal aspects of export and import procedures, including customs clearance, excise formalities, and legal documentation requirements. LO₄ : Learners will be able to assess the types of cargo insurance, understand the risks involved in international shipments, and develop strategies to manage potential losses and claims.				
9	Modules: - Per credit One module can be created				
	<table border="1"> <tr> <td>Module 1: Export Import Documents and procedure</td> <td>15 Lectures</td> </tr> <tr> <td colspan="2"> Aligned Documentation System (ADS), Importance and use of commercial invoices, bill of exchange, bill of lading, letter of credit, and certificate of origin, mate's receipt, bill of entry, certificate of inspection, GR form, shipping bill, consular invoice. Export procedure: Preliminaries, confirmation of order, production and clearance of products for exports, shipment, negotiation of documents and realization of export proceeds, obtaining export incentives. Import procedure: Determining market demand and purchase motivation, locating and negotiating with the sources of supply, securing physical distribution, arrangement for payments, delivery of goods. </td></tr> </table>	Module 1: Export Import Documents and procedure	15 Lectures	Aligned Documentation System (ADS), Importance and use of commercial invoices, bill of exchange, bill of lading, letter of credit, and certificate of origin, mate's receipt, bill of entry, certificate of inspection, GR form, shipping bill, consular invoice. Export procedure: Preliminaries, confirmation of order, production and clearance of products for exports, shipment, negotiation of documents and realization of export proceeds, obtaining export incentives. Import procedure: Determining market demand and purchase motivation, locating and negotiating with the sources of supply, securing physical distribution, arrangement for payments, delivery of goods.	
Module 1: Export Import Documents and procedure	15 Lectures				
Aligned Documentation System (ADS), Importance and use of commercial invoices, bill of exchange, bill of lading, letter of credit, and certificate of origin, mate's receipt, bill of entry, certificate of inspection, GR form, shipping bill, consular invoice. Export procedure: Preliminaries, confirmation of order, production and clearance of products for exports, shipment, negotiation of documents and realization of export proceeds, obtaining export incentives. Import procedure: Determining market demand and purchase motivation, locating and negotiating with the sources of supply, securing physical distribution, arrangement for payments, delivery of goods.					

Module 2: Pre-shipment Inspection and Shipment Cargo		15 Lectures
Pre-Shipment inspection and Quality control concept & forms of pre shipment inspection. Clearing & Forwarding agent: Functions & their role in export import. Cargo insurance: needs, kinds of perils, types of losses, types of policies, insurance claims. Central excise formalities, customs clearance of export & import cargo- objectives, legal framework, stages, procedure.		
10	Text Books: 1. Bholeanath Dutta International Business Management, , Excel Books. 2. Choudhary B K & Agarwal O P., "Foreign trade and Foreign exchange", Himalya Publishing house, New Delhi. 3. Cherunilam Francis "International Business", Tata McGraw-Hill Publishing Company Limited, New Delhi 4. Dr. Ram. Singh, International Trade Operations, Excel books. 5. Khushpat S. Jain, "Export Import Procedures & Documentation", Himalaya Publishing House, Mumbai.	
11	Reference Books: 1. Acharya & Jain , Export Marketing , Himalya Publishing house, New Delhi. 2. Aseem Kumar, Export and Import Management, Excel books. 3. Bimal Jaiswal & Kamal Y, Export Import Procedure & Documentation 4. Jaiswal Bimal, International Business, Himalaya Publications. 5. Justin Paul, International Business, McGraw Hill 6. P.K.Vasudeva, International Trade, Excel Book 7. R.L.Varshney & Bhattacharya, International Marketing Management, Sultan Chand 8. Export Import procedures and documentation, IGNOU IBO- 04	
12	Internal Continuous Assessment: 40%	External, Semester End Examination 60% Individual Passing in Internal and External Examination
13	Continuous Evaluation through: Quizzes, Class Tests, presentation, project, role play, creative writing, assignment etc.(at least 3)	Quizzes, Class Tests, assignments

QUESTION PAPER PATTERN

(External and Internal)

Paper Pattern for 2 Credits:

Semester End Examination: 30 Marks

Time: 1.00 hr

QUESTION PAPER PATTERN

Attempt any 3 out of 5 questions

Question No	Questions	Marks
Q 1	Practical/ Theory	10
Q 2	Practical/ Theory	10
Q 3	Practical/ Theory	10
Q 4	Practical/ Theory	10
Q 5	Practical/ Theory	10
	TOTAL	30

Note:

5. Equal Weightage is to be given to all the modules.
6. 10 marks question may sub divided into 5 marks each.
7. Use of simple calculator is allowed in the examination.
8. Wherever possible more importance is to be given to the practical problems.

Continuous Evaluation: Internal (20 marks)

	Assessment/ Evaluation	Marks
1	Class Test during the lectures. (Physical / Online mode). (Short notes/ MCQ's / Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/ Seminar/ Case Study/ Field Visit/ Certificate Course. (Physical/online mode)	10

Sem. - IV

Vertical – 1 Major

Syllabus
B.Com. (Transport Management)
(Sem.- IV)

Title of Paper Packaging and Material Handling

Sr. No.	Heading	Particulars
1	Description the course: Including but Not limited to :	The course, "Packaging and Material Handling," provides comprehensive insights into the principles, techniques, and systems involved in the packaging and handling of materials across various industries. It explores the critical role these components play in ensuring product safety, efficient transportation, storage, and overall supply chain effectiveness. The course introduces learners to the fundamental concepts of packaging and material handling, highlighting their significance in modern industrial and commercial operations. It explains how well-designed packaging and efficient material handling systems contribute to operational efficiency, cost savings, and customer satisfaction. The course opens up diverse career opportunities in sectors such as: Packaging Design and Development, Supply Chain and Logistics Management, Warehouse Operations, Material Handling Equipment Operation and Maintenance. Quality Assurance and Regulatory Compliance, Procurement and Vendor Management, Roles include Packaging Engineer, Logistics Coordinator, Warehouse Manager, Material Handling Supervisor, Supply Chain Analyst, and more.
2	Vertical:	Major
3	Type:	Theory
4	Credit:	4 credits (1 credit = 15 Hours for Theory or 30 Hours of Practical work in a semester)
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks
7	Course Objectives: (List some of the course objective)	

	CO₁: To provides an overview the concept of Logistics Packaging, CO₂: To study significance of Material Handling and components of Material Handling systems. CO₃ : To examine the benefit, role of packaging in Logistics.
8	Course Outcomes: (List some of the course outcomes)
	LO₁: Learners will understand the concept of packaging in Logistics. LO₂: Learners will identify the components of Material Handling Systems. LO₃: Learners will examine packaging contribution to sustainable development for supply chains.
9	Modules: - Per credit One module can be created
	Module 1: Introduction to Packaging 15 Lectures Meaning of Packaging, Difference of Package and Packaging, Characteristics of Packaging, Importance of Packaging, Function of Packaging, Types of Packaging, Product-Package lifecycle Module 2: Logistics Packaging 15 Lectures Concept of Logistics Packaging, objectives, types of Logistics Packaging, benefit of Logistics Packaging, Role of Packaging in Logistics, Packaging Logistics and Regulations, Packaging contribution to sustainable development for supply chains Module 3: Introduction to Material Handling 15 Lectures Define Material Handling, Significance of Material Handling, Classification of Material Handling, Components of Material Handling systems Module 4. Material Handling System 15 Lectures Material Handling equipment, Types of Material Handling equipment, Warehouse layout and design, Automated Material Handling System, Storage Methods, Order Picking System, Marking and Tracking, Safety Regulations related Material Handling
10	Text Books: 1. Henrik Palsson (2018), Packaging Logistics. Kogan Page Publisher. 2. K. Shridhar Bhat, Materials and Logistics Management, Himalaya Publishing House.

11	Reference Books: 1. L.C. Jhamb (2024) Materials and Logistics Management, Everest Publishing House. 2. Riccardo Manzini (ed.); Riccardo Accorsi (ed.) (2024), Warehousing and Material Handling Systems for the Digital Industry, Springer International Publishing. 3. Ray Siddhartha (2017) Introduction to Materials Handling, New Age International (P) Ltd., Publishers.	
12	Internal Continuous Assessment: 40%	External, Semester End Examination 60% Individual Passing in Internal and External Examination
13	Continuous Evaluation through: Quizzes, Class Tests, presentation, project, role play, creative writing, assignment etc.(at least 3)	Quizzes, Class Tests, assignments

Syllabus

B.Com. (Transport Management)

(Sem.- IV)

Title of Paper: Multimodal Transportation

Sr. No.	Heading	Particulars
1	Description the course : Including but Not limited to :	The course "Multimodal Transportation" provides a comprehensive understanding of the integration and coordination of various modes of transport—such as road, rail, air, sea, and inland waterways—within a single supply chain system. It emphasizes the significance of seamless connectivity, operational efficiency, and sustainable logistics in global trade and distribution. This course introduces learners to the concept of Multimodal Transportation, where goods are transported using two or more modes of transport under a single contract. It explores the evolution, scope, and applications of multimodal systems in domestic and international logistics. The course equips learners for various roles in the transportation and logistics sector, such as: Multimodal Transport Coordinator, Logistics Manager, Export-Import Executive, Freight Forwarder, Transport Planning Analyst, Customs and Documentation Specialist, Supply Chain Consultant. Career opportunities are available in shipping companies, freight forwarding agencies, logistics parks, port operations, government agencies, international trade firms, and transport infrastructure management companies.
2	Vertical :	Major
3	Type :	Theory
4	Credit:	4 credits (1 credit = 15 Hours for Theory or 30 Hours of Practical work in a semester)
5	Hours Allotted :	60 Hours
6	Marks Allotted:	100 Marks

7	Course Objectives: (List some of the course objective)	
	CO₁ : It provides an overview concepts of Multimodal Transportation. CO₂ : It Analysis Benefits and components of Multimodal Transportation CO₃ : It evaluates challenges and measures of Multimodal Urban Transportation System.	
8	Course Outcomes: (List some of the course outcomes)	
	LO₁: Learners will recognize the concept and the components of Multimodal Transportation. LO₂: Learners will analyse the challenges of Urban Transportation in daily life. LO₃: Learners will develop various measures to solve Urban Transportation problem.	
9	Modules: - Per credit One module can be created	
	Module 1: Introduction of Multimodal Transportation 15 Lectures	
	Define Multimodal Transportation, Intermodal Transportation, difference between Intermodal and Multimodal Transportation, Benefits of Multimodal Transportation, Types of Multimodal Transportation, Multimodal Transportation Challenge	
	Module 2:_Multimodal Transportation System 15 Lectures	
	Multimodal Transportation in India – Road, Rail, Air and Sea, Components of Multimodal Transport System, Need of Multimodal Transport System, Government Initiatives, Case Studies – Mumbai, Delhi Metro, Ahmedabad-Bus Rapid Transit System (BRTS)	
	Module 3: Multimodal Transport Operator System 15 Lectures	
	Concepts of Multimodal Transport Operator (MTO), Importance of Multimodal Operator, Registration process for Multimodal Transport Operator in India, Multimodal Transport Document (MTD), Multimodal Transportation of Goods Act (MMTG), Carriage of Goods by- Road, Rail, Air and Sea	
	Module 4. Multimodal Urban Transportation System 15 Lectures	

	Define Multimodal Urban Transportation System (MUTS), Modes of Urban Transportation Service - Bus, Railway, Metro, Auto-rickshaws, Urban Transportation Infrastructure - Flyovers, Types of Pedestrians, Parking Policy, Types of Parking Facilities, Urban Transportation issues, challenges and measures	
10	Text Books: 1. Slim Hammadi, Mekki Ksouri (2013), Multimodal Transport Systems, Wiley Publisher. 2. Michiel Spaniaart (2017), Multimodal Transport Law. Taylor and Francis publisher.	
11	Reference Books: 1. K.V. Hariharan (2000), Containerization and Multimodal Transport in India (2000). Shroff Publishers & Distributors. 2. Agostino Nuzzolo, William H.K. Lam (2017). Modelling Intelligent Multi-Modal Transit Systems. CRC Press Publisher. 3. Dipankar Deb, Jiten Shah, Rajeeb Dey, Valentina E. Balas (2018), Innovative Research in Transportation Infrastructure. Springer Nature Singapore Publisher.	
12	Internal Continuous Assessment: 40%	External, Semester End Examination 60% Individual Passing in Internal and External Examination
13	Continuous Evaluation through: Quizzes, Class Tests, presentation, project, role play, creative writing, assignment etc.(at least 3)	Quizzes, Class Tests, assignments

QUESTION PAPER PATTERN

(External and Internal)

Paper Pattern for 4 Credits:

Semester End Examination: 60 Marks

Time: 2.00 hr

QUESTION PAPER PATTERN

Attempt any 3 out of 5 questions

Question No	Questions	Marks
Q 1	Practical/ Theory	20
Q 2	Practical/ Theory	20
Q 3	Practical/ Theory	20
Q 4	Practical/ Theory	20
Q 5	Practical/ Theory	20
	TOTAL	60

Note:

9. Equal Weightage is to be given to all the modules.
10. 20 marks question may sub divided into 10 marks each.
11. Use of simple calculator is allowed in the examination.
12. Wherever possible more importance is to be given to the practical problems.

Continuous Evaluation: Internal (20 marks)

	Assessment/ Evaluation	Marks
1	Class Test during the lectures. (Physical / Online mode). (Short notes/ MCQ's / Match the Pairs/ Answer in one sentence/ puzzles)	20
2	Participation in Workshop/ Conference/ Seminar/ Case Study/ Field Visit/ Certificate Course. (Physical/online mode)	20

**Vertical – 4
SEC**

Syllabus
B.Com. (Transport Management)
(Sem.- IV)

Title of Paper: Direct Taxation

Sr. No.	Heading	Particulars
1	Description the course: Including but Not limited to:	This course provides an in-depth understanding of the laws governing Direct Taxes in India, particularly focusing on the Income Tax Act of 1961. It covers the key provisions related to assessment, residential status, scope of total income, heads of income, and various deductions available to individuals. Learners will also learn how to compute income, apply exemptions, and determine tax liabilities for individuals. There various job opportunities available in the market such as Tax Consultant/ Tax Advisor, Income Tax Officer, Corporate Tax Manager, Tax Manager in Accounting Firms, Financial Analyst (with Tax Focus) etc.
2	Vertical:	SEC
3	Type :	Theory
4	Credit:	2 credits (1 credit = 15 Hours for Theory or 30 Hours of Practical work in a semester)
5	Hours Allotted :	30 Hours
6	Marks Allotted:	50 Marks
7	Course Objectives: (List some of the course objectives)	
	CO₁ : To Equip Learners with the foundational knowledge of the Income Tax Act, 1961, focusing on key definitions, principles, and provisions that govern direct taxes in India. CO₂ ; Help Learners understand the calculation of taxable income under various heads, including Salary, House Property, Business/Profession, Capital Gains, and Other Sources, and apply relevant deductions to compute net taxable income.	

	CO₃ : Enable Learners to analyze the tax liabilities for individuals and identify the appropriate deductions under Section 80 and other provisions, helping them reduce their taxable income and optimize tax planning. CO₄ : To Provide Learners with the necessary skills to prepare and file income tax returns accurately, ensuring compliance with the Income Tax Act and understanding the role of various tax forms and schedules.
8	Course Outcomes: (List some of the course outcomes)
	LO₁ : Learners will have a thorough understanding of direct tax laws in India, including key concepts like assesses, assessment year, residential status, and the scope of total income, along with the rules governing various income categories. LO₂ : Learners will be able to compute taxable income from multiple sources, applying deductions and exemptions accurately, and determining the final tax liability for individuals. LO₃ : Learners will be equipped with the knowledge to file income tax returns, ensuring all relevant income, deductions, and exemptions are accounted for, and following proper procedures for submitting tax returns
9	Modules:- Per credit One module can be created
	Module 1: Introduction to Direct Tax 15 Lectures Definition: Assessee, Assessment Year, assessment, annual value, business, capital asset, income, person, previous year, transfer, Basis of Charge: Previous Year, Residential Status, Scope of total income, deemed income, income deemed to accrue or arise in India. Module 2: Heads of Income 15 Lectures Salary Income (S. 15 to S. 17) Income from house Property (S. 22 to S. 27) Profits and Gains from Business, Profession & Vocation (S. 28 to 32 35, 36, 37, 40, 40A, 43B) Capital Gains (S.45 to S 50C) Income from Other Sources (S.56 to S. 59), Deduction U/s 80 S. 80C, 80CCF: 80D, 80DD, 80DDB, 80E, 80U and Computation of Income and tax for Individual.
10	Text Books: 1. Singh, K. (2020). Direct Taxes: Law and Practice (12th ed.). Taxmann Publication.

	2. Agarwal, S. (2019). Income Tax Law and Practice (21st ed.). Sahitya Bhawan Publication	
11	Reference Books: 1. Bansal, R. (2018). Income Tax: Law and Practice (8th ed.). Wiley India. 2. Kapoor, S. (2017). Taxmann's Direct Taxes: Law and Practice (13th ed.). Taxmann Publication. 3. Shukla, M. (2019). Direct Taxation in India (6th ed.). Eastern Book Company. 4. University of Delhi. (2020). Income Tax Law and Practice Study Material for Learners. Delhi University Press. 5. Indian Institute of Taxation. (2018). Tax Planning and Computation. 6. Rao, R. (2021). Practical Approach to Income Tax (3rd ed.). Eastern Book Company.	
12	Internal Continuous Assessment: 40%	External, Semester End Examination 60% Individual Passing in Internal and External Examination
13	Continuous Evaluation through: Quizzes, Class Tests, presentation, project, role play, creative writing, assignment etc.(at least 3)	Quizzes, Class Tests, assignments

QUESTION PAPER PATTERN

(External and Internal)

Paper Pattern for 2 Credits:

Semester End Examination: 30 Marks

Time: 1.00 hr

QUESTION PAPER PATTERN

Attempt any 3 out of 5 questions

Question No	Questions	Marks
Q 1	Practical/ Theory	10
Q 2	Practical/ Theory	10
Q 3	Practical/ Theory	10
Q 4	Practical/ Theory	10
Q 5	Practical/ Theory	10
	TOTAL	30

Note:

13. Equal Weightage is to be given to all the modules.
14. 10 marks question may sub divided into 5 marks each.
15. Use of simple calculator is allowed in the examination.
16. Wherever possible more importance is to be given to the practical problems.

Continuous Evaluation: Internal (20 marks)

	Assessment/ Evaluation	Marks
1	Class Test during the lectures. (Physical / Online mode). (Short notes/ MCQ's / Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/ Seminar/ Case Study/ Field Visit/ Certificate Course. (Physical/online mode)	10

Letter Grades and Grade Points:

Semester GPA/ Programme CGPA Semester/ Programme	% of Marks	Alpha-Sign/ Letter Grade Result	Grading Point
9.00 - 10.00	90.0 - 100	O (Outstanding)	10
8.00 - < 9.00	80.0 - < 90.0	A+ (Excellent)	9
7.00 - < 8.00	70.0 - < 80.0	A (Very Good)	8
6.00 - < 7.00	60.0 - < 70.0	B+ (Good)	7
5.50 - < 6.00	55.0 - < 60.0	B (Above Average)	6
5.00 - < 5.50	50.0 - < 55.0	C (Average)	5
4.00 - < 5.00	40.0 - < 50.0	P (Pass)	4
Below 4.00	Below 40.0	F (Fail)	0
Ab (Absent)	-	Ab (Absent)	0

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