



## **BENGALURU CITY UNIVERSITY**

***NEW SYLLABUS 2019 – 20***

***B.COM (LSCM) DEGREE  
(LOGISTICS AND SUPPLY CHAIN MANAGEMENT)***

***(CBCS- SEMESTER SCHEME)***

**DEPARTMENT OF COMMERCE**

*Central College Campus, Bangalore – 560 001.*



## **DEPARTMENT OF COMMERCE**

### **REGULATIONS PERTAINING TO B.COM (LSCM) DEGREE** **(CBCS - SEMESTER SCHEME) 2019 – 20**

#### **I. OBJECTIVES:**

1. To give an insight into the areas of Logistics and Supply Chain Management and the new developments in business management.
2. To prepare students for professions in the field of Logistics and Supply Chain, with specific emphasis on Strategic Management, Warehouse Management, Inventory Management, Supply Management, Freight Management, Project Management, Quality management & consultancy, Business Analytics, by passing the respective examinations of the associated bodies.
3. To incentivise the development of personal and executive skills in the students with the aim of enhancing the efficiency of decision making and strengthening the problem detection, analysis and solving skills
4. To enable students to understand and apply the latest developments in information technology to supply chain management areas in order to develop core competencies for generate added value
5. To develop leaders who can head operations or logistics departments in the future in line with the latest developments in the field of distribution, supplier networks and channel relations.
6. To develop global middle level managers to address and solve real time operational issues in the areas of e-commerce, logistics, import taxes, risks, customs and legal aspects of global business
7. To enable students to gain command over the new e-commerce business models
8. To develop committed managers with ethical standards and values
9. To develop business philosophers with a focus on social responsibility and ecological sustainability

#### **II. ELIGIBILITY FOR ADMISSION:**

Candidates who have completed Two years Pre – University course of Karnataka State or its equivalent as notified by the university from time to time.

#### **III. DURATION OF THE COURSE:**

The course of study is Three (03) years of Six Semesters. A candidate shall complete his/her degree within six (06) academic years from the date of his/her admission to the first semester. A Student who successfully completes Three (03) years of the course will be awarded Bachelor's Degree in Commerce (B.Com.).

#### **IV. MEDIUM OF INSTRUCTION**

The medium of instruction shall be English. However, a candidate will be permitted to write the examination either in English or in Kannada (Kannada version Only for Theory Papers).

## **V. CLASSROOM STRENGTH OF STUDENTS**

There shall be Maximum of 60 students in each section.

## **VI. ATTENDANCE:**

- a) For the purpose of calculating attendance, each semester shall be taken as a Unit.
- b) A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the subjects compulsorily.
- c) A student who fails to complete the course in the manner stated above shall not be permitted to take the University examination.

## **VII. COURSE MATRIX**

See Annexure – 1 for B. Com (Logistics and Supply Chain Management) Degree Course Matrix

## **VIII. TEACHING AND EVALUATION:**

M.Com/MBA/M.Com (F&A)/MBS graduates with B.Com, B.B.M, and BBA & BBS as basic degree from a recognized university are only eligible to teach and to evaluate the subjects (except languages, compulsory additional subjects and core Information Technology related subjects) mentioned in this regulation. Languages and additional subjects shall be taught by the graduates as recognized by the respective board of studies.

## **IX. PRACTICALS / RECORD MAINTENANCE AND SUBMISSION:**

- a. Every college is required to establish a dedicated business lab / computer lab for the purpose of conducting practical classes & online assignments.
- b. In every semester, the student should maintain a Practical Record Book in which practical exercises / programs are to be recorded. This Record has to be submitted to the Faculty for evaluation at least 15 days before the end of each semester.
- c. The BOE is authorized to make random surprise visits to the colleges and verify practical records and marks awarded.

## **X. SCHEME OF EXAMINATION:**

- a. There shall be a university examination at the end of each semester. The maximum marks for the university examination in each paper shall be 70.
- b. Of the 30 marks of Internal Assessment of Theory Papers, 20 marks shall be based on two tests. Each test shall be of at least 30 Minutes duration to be held during the semester. The average of two tests shall be taken as the internal assessment marks. The remaining 10 marks of the Internal Assessment shall be based on Attendance.
- c. The marks based on attendance shall be awarded as given below:
  - 76% to 80% = 04 marks.
  - 81% to 85% = 06 marks.
  - 86% to 90% = 08 marks.
  - 91% to 100% = 10 marks.
- d. Internal Assessment Marks for Practicals shall be awarded by the faculty concerned based on Syllabus for Practicals provided in each Semester.

#### **XI. APPEARANCE FOR THE EXAMINATION:**

- a) A candidate shall apply for all the parts in each examination when he/she appears for the first time. A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the university.
- b) A candidate who has passed any language under Part-I shall be eligible to claim exemption from the study of the language if he/she has studied and passed the language at the corresponding level.
- c) Further, candidates shall also be eligible to claim exemption from studying and passing in those commerce subjects which he/she has studied and passed at the corresponding level, subject to the conditions stipulated by the university.
- d) A candidate who is permitted to seek admission to this degree course on transfer from any other University shall have to study and pass the subjects which are prescribed by the University. Such candidates shall not however, be eligible for the award of ranks.

#### **XII. MINIMUM MARKS FOR A PASS:**

Candidates who have obtained a minimum of 35% marks in university examination (i.e. 25 marks out of 70 marks of theory examination) and 40% in aggregate (i.e., total of university examination and internal assessment marks) in each subject shall be eligible for a pass or exemption in that subject.

#### **XIII. CLASSIFICATION OF SUCCESSFUL CANDIDATES:**

1. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:
  - a. First Class: Those who obtain 60% and above of the total marks of parts I, II, III & IV.
  - b. Second Class: Those who obtain 50% and above but less than 60% of total marks of parts I, II, III & IV.
  - c. Pass Class: Rest of the successful candidates who secure 40% and above but less than 50% of marks in part I, II and III.
2. Ranks shall be declared on the basis of the aggregate marks obtained by the candidates in this degree course (excluding languages (part I) and non-core subjects (Part IV) as a whole. However, only those candidates who have passes each semester university examination in the first attempt only shall be eligible for award of ranks. The first ten ranks only shall be notified.

#### **XIV. MEDALS AND PRIZES:**

No candidates passing an external examination shall be eligible for any scholarship, fellowship, medal, prize or any other award.

#### **XV. TERMS AND CONDITIONS:**

- a) A candidate is allowed to carry all the previous un-cleared papers to the subsequent semester/semesters.
- b) Such of those candidates who have failed/remained absent for one or more papers henceforth called as repeaters, shall appear for exam in such paper/s during the three immediately succeeding examinations. There shall be no repetition for internal assessment test.
- c) The candidate shall take the examination as per the syllabus and the scheme of examination in force during the subsequent appearances.

## **XVI. PATTERN OF QUESTION PAPER:**

Each theory question paper shall carry 70 marks and the duration of examination is 3 hours. The Question paper shall ordinarily consist of three sections, to develop testing of conceptual skills, understanding skills, comprehension skills, articulation and application of skills. The question paper setter shall be asked to prepare TWO sets of papers with a maximum of 10% repetition. The Question Paper will be as per the following Model:

### **i) For Theory Examinations:**

<b>SECTION-A</b> 1. a, b, c, d, e, f, g.	(Conceptual questions) Answer any FIVE	(05 X 02 = 10 Marks)
<b>SECTION -B:</b> 2,3,4,5.	(Analytical questions) Answer any THREE	(03 X 05 = 15 Marks)
<b>SECTION-C:</b> 6,7,8,9.	(Essay type questions) Answer any THREE	(03 X 15 = 45 Marks)
<b>Total</b>		<b>70 Marks</b>

### **ii) For Practical Subjects Examinations:**

<b>SECTION-A:</b> 1, 2, 3, 4, 5.	Answer any FOUR	(04 X 05 = 20 Marks)
<b>SECTION -B:</b> 6, 7, 8, 9	Answer any THREE	(03 X 10 = 30 Marks)
<b>Total</b>		<b>50 Marks</b>

## **XVII. PROVISION FOR IMPROVEMENT OF RESULTS:**

The candidate shall be permitted to improve the results of the whole examination or of any Semester or a subject within the prescribed time by the university after the publication of the results. This provision shall be exercised only once during the course and the provision once exercised shall not be revoked. The application for improvement of results shall be submitted to the Registrar (Evaluation) along with the prescribed fee.

## **XVIII. REMOVAL OF DIFFICULTY AT THE COMMENCEMENT OF THESE REGULATIONS:**

If any difficulty arises while giving effect to the provision of these Regulations, the Vice Chancellor may in extraordinary circumstances, pass such orders as he may deem fit.



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 (CBCS -SEMESTER SCHEME) – 2019-20

**COURSE MATRIX**

**I SEMESTER**

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Languages	Language - I: Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi	1.1	4	3	30	70	100	2
	Language – II: English	1.2	4	3	30	70	100	2
Part 2 Optional	Financial Accounting	1.3	4	3	30	70	100	2
	Business Dynamics & Entrepreneurship	1.4	4	3	30	70	100	2
	Materials Management	1.5	4	3	30	70	100	2
	Corporate Structure & Administration	1.6	4	3	30	70	100	2
Part 3 Practicals	Practicals on Skill Development*	1.7	2*	2	50**	50**	100	2
Part 4	Foundation Course	-	3	2	30	70	100	2
	CC & EA	-	-	-	50	-	50	1
<b>Total Credits</b>								<b>17</b>

\* One hour of Practical Class is equal to One hour of Theory Class and the class shall be managed by a Single teacher. Practical classes may be conducted in the Business Lab. or in Computer Lab. or in the Classroom depending on the requirement. Senior / Experienced / Concerned Subject Teachers may be allotted the practical workload.

\*\* IA marks shall be awarded on the basis of Practical Records submitted by the student and on the basis of internal assessment test (30 marks for practical record book, 10 marks for attendance and 10 marks for test) (Practical Record books shall preferably evaluated by faculty other than the concerned faculty within the department/college). University examination shall be conducted with a separate Question Paper.

## II SEMESTER

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Languages	Language - I: Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi	2.1	4	3	30	70	100	2
	Language – II: English	2.2	4	3	30	70	100	2
Part 2 Optional	Advanced Financial Accounting	2.3	4	3	30	70	100	2
	Fundamentals of Logistics and Supply Chain Management	2.4	4	3	30	70	100	2
	Modern Marketing	2.5	4	3	30	70	100	2
	Methods & Techniques for Business Data Analysis	2.6	4	3	30	70	100	2
Part 3 Practicals	Practicals on Skill Development*	2.7	2*	2	50**	50**	100	2
Part 4	Foundation Course	-	3	2	30	70	100	2
	CC & EA	-	-	-	50	-	50	1
<b>Total Credits</b>								<b>17</b>

\* One hour of Practical Class is equal to One hour of Theory Class and the class shall be managed by a Single teacher. Practical classes may be conducted in the Business Lab. or in Computer Lab. or in the Classroom depending on the requirement. Senior / Experienced / Concerned Subject Teachers may be allotted the practical workload.

\*\* IA marks shall be awarded on the basis of Practical Records submitted by the student and on the basis of internal assessment test (30 marks for practical record book, 10 marks for attendance and 10 marks for test) (Practical Record books shall preferably evaluated by faculty other than the concerned faculty within the department/college). University examination shall be conducted with a separate Question Paper.

### III SEMESTER

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Language	Language: I Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi	3.1	4	3	30	70	100	2
Part 2 Optional	Business Negotiations for Supply Chain Management	3.2	4	3	30	70	100	2
	Corporate Accounting	3.3	4	3	30	70	100	2
	Purchasing and Supply Chain Management	3.4	4	3	30	70	100	2
	Business Regulations	3.5	4	3	30	70	100	2
	Business Data Analysis	3.6	4	3	30	70	100	2
Part 3 Practicals	Practicals on Skill Development*	3.7	2*	2	50**	50**	100	2
Part 4	Foundation Course	-	3	2	30	70	100	2
	CC & EA	-	-	-	50	-	50	1
<b>Total Credits</b>								<b>17</b>

\* One hour of Practical Class is equal to One hour of Theory Class and the class shall be managed by a Single teacher. Practical classes may be conducted in the Business Lab. or in Computer Lab. or in the Classroom depending on the requirement. Senior / Experienced/ Concerned Subject Teachers may be allotted the practical workload.

\*\* IA marks shall be awarded on the basis of Practical Records submitted by the student and on the basis of internal assessment test (30 marks for practical record book, 10 marks for attendance and 10 marks for test) (Practical Record books shall preferably evaluated by faculty other than the concerned faculty within the department/college). University examination shall be conducted with a separate Question Paper.

**INSTRUCTION:** During the beginning of III Semester students should be assigned Community Service and it shall be monitored by the Mentors. Maximum 20 Students shall be allotted to each Mentor. In addition to Commerce & Management Faculty, Faculty from Languages including English, Additional Subjects, Librarian, and Physical Education Director shall also be appointed as Mentors. The Community Service may be carried out in any type of Non-Profit Service Organization's such as, Panchayat Raj Institutions, Public Hospital, Old Age Homes, Orphanage Houses, Sports clubs, Women's organizations, Neighbourhood organizations, Religious or Educational organizations, Red Cross, Lions Club, Rotary Clubs, Youth Service Associations, Or in any other social service organization. Minimum of 15 days Field Service shall be ensured. The Report on Community Service shall be submitted within 45 days of commencement of V semester. The Report shall consist of Organisation's Profile, Nature of Service & Experience of the student, along with Certificate from the Organisation in about 20 pages. The related Marks & Credit will be awarded in the V Semester.

#### IV SEMESTER

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Language	Language - I: Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi	4.1	4	3	30	70	100	2
Part 2 Optional	Facilities Management	4.2	4	3	30	70	100	2
	Advanced Corporate Accounting	4.3	4	3	30	70	100	2
	Goods & Services Tax	4.4	4	3	30	70	100	2
	Cost Accounting	4.5	4	3	30	70	100	2
	Quality Management	4.6	4	3	30	70	100	2
Part 3 Practicals	Practicals on Skill Development*	4.7	2*	2	50**	50**	100	2
Part 4	Foundation Course	-	3	2	30	70	100	2
	CC & EA	-	-	-	50	-	50	1
<b>Total Credits</b>								<b>17</b>

\* One hour of Practical Class is equal to One hour of Theory Class and the class shall be managed by a Single teacher. Practical classes may be conducted in the Business Lab. or in Computer Lab. or in the Classroom depending on the requirement. Senior / Experienced / Concerned Subject Teachers may be allotted the practical workload.

\*\* IA marks shall be awarded on the basis of Practical Records submitted by the student and on the basis of internal assessment test (30 marks for practical record book, 10 marks for attendance and 10 marks for test) (Practical Record books shall preferably evaluated by faculty other than the concerned faculty within the department/college). University examination shall be conducted with a separate Question Paper.

**INSTRUCTION:** During the beginning of IV Semester, students should be assigned INTERNSHIPS and it shall be monitored by the Mentors. Faculty from Commerce Department shall only be appointed as Mentors. Internship may be undertaken in any type of Manufacturing / Trading / Service Organisations. Maximum 25 Students shall be allotted to each Mentor. Minimum of THREE weeks of internship shall be undergone by the student and the Internship Certificate from the Organisation shall be enclosed with the report. The Report shall consist of Organisations Profile, SCM practices if any, nature of work undertaken by the student, Experience & Response of the student in about 25 pages. The Report on Internship shall be submitted within 45 days of commencement of VI semester. The related Marks & Credit will be awarded in the VI Semester.

## V SEMESTER

	Subjects	Paper No.	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Optional	Income Tax –I	5.1	4	3	30	70	100	3
	Auditing & Corporate Governance	5.2	4	3	30	70	100	3
Part 2 Electives	Managing Procurement Contracts and Relationships	5.3	4	3	30	70	100	3
	Freight Transport System	5.4	4	3	30	70	100	3
	Sourcing for Logistics and Supply Chain	5.5	4	3	30	70	100	3
	Supply Chain Management in Service Industry	5.6	4	3	30	70	100	3
Part 3 Practicals	Practicals on Skill Development*	5.7	2*	2	50**	50**	100	3
Part 4	SDC/SEC: Community Service	-	-	-	100	-	100	3
	Ability Enhancement Compulsory Course		3	2	30	70	100	2
<b>Total Credits</b>								<b>26</b>

\* One hour of Practical Class is equal to One hour of Theory Class and the class shall be managed by a Single teacher. Practical classes may be conducted in the Business Lab. or in Computer Lab. or in the Classroom depending on the requirement. Senior / Experienced / Concerned Subject Teachers may be allotted the practical workload.

\*\* IA marks shall be awarded on the basis of Practical Records submitted by the student and on the basis of internal assessment test (30 marks for practical record book, 10 marks for attendance and 10 marks for test) (Practical Record books shall preferably evaluated by faculty other than the concerned faculty within the department/college). University examination shall be conducted with a separate Question Paper.

## VI SEMESTER

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Optional	Income Tax – II	6.1	4	3	30	70	100	3
	Indian Accounting standards and IFRS	6.2	4	3	30	70	100	3
Part 2 Electives	Project Management and Supply Chain Process Redesign	6.3	4	3	30	70	100	3
	International Supply Management	6.4	4	3	30	70	100	3
	Global Environment for Supply Chain Management	6.5	4	3	30	70	100	3
	Information Technology and Supply Chain Management	6.6	4	3	30	70	100	3
Part 3 Practicals	Practicals on Skill Development*	6.7	2*	2	50**	50**	100	3
Part 4	SDC/SEC: Internship Programme	-	-	-	100	-	100	3
	Ability Enhancement Compulsory Course	-	3	2	30	70	100	2
<b>Total Credits</b>								<b>26</b>

\* One hour of Practical Class is equal to One hour of Theory Class and the class shall be managed by a Single teacher. Practical classes may be conducted in the Business Lab. or in Computer Lab. or in the Classroom depending on the requirement. Senior / Experienced / Concerned Subject Teachers may be allotted the practical workload.

\*\* IA marks shall be awarded on the basis of Practical Records submitted by the student and on the basis of internal assessment test (30 marks for practical record book, 10 marks for attendance and 10 marks for test) (Practical Record books shall preferably evaluated by faculty other than the concerned faculty within the department/college). University examination shall be conducted with a separate Question Paper.

**1. FOUNDATION COURSE / SKILL DEVELOPMENT / SKILL ENHANCEMENT COURSE (SEC) / ABILITY ENHANCEMENT COMPULSORY COURSE (AECC) / INTERDISCIPLINARY COURSES**

- ❖ Common for all programs, MCQ type of question paper shall be used, use of modern teaching aids and supply of study material is recommended.
  - Constitution of Indian and Human Rights
  - Environmental Science
  - Computer Applications and Information Technology
  - Business Entrepreneurship and Management
  - Philosophy, Psychology and Life Skills
  - Personality Development and Leadership
  - Culture, Diversity and Society
  - Research Methodology
  - Education and Literacy / Science and Society
  - Human Resource Development / Management
  - Any one Foreign Language
  - Commodity & Stock Market
  - Mathematics in finance.
  - Any other Course prescribed by the University from time to time

**2. CO-CURRICULAR AND EXTENSION ACTIVITIES (CC& EA)**

A student shall opt for any one of the following activities in the first four semesters offered in the college

- N.S.S / N.C.C./ Rotary Activities / Rovers and Rangers
- Sports and Games / Activities related to Yoga
- A Small project work concerning the achievements of Indian in different fields
- Evolution of study groups/seminar circles on Indian thoughts and ideas
- Interaction with local communities in their neighborhood and learn about and from them
- Exploring different aspects of Indian civilizations
- Any other Co- curricular and Extra-curricular activities leading to Student Development as prescribed by the University.

Evaluation of Co-curricular and Extra-Curricular Activities as per the procedure evolved by the University from time to time.

## 1.3: FINANCIAL ACCOUNTING

**LEARNING OBJECTIVE:** The objective of this subject is to help the students to acquire Conceptual knowledge of the financial accounts and to impart skills for recording various kinds of Business transactions.

### **UNIT 1: THEORETICAL FRAMEWORK OF FINANCIAL ACCOUNTING** **08 Hrs.**

Introduction – Meaning and Definition – Significance of Accounting – Functions of Accounting– Users of Accounting Information - Accounting Principles – Accounting Concepts and Accounting Conventions- Accounting equations, Problems on Accounting Equations - Accounting Standards: List of Indian Accounting Standards.

### **UNIT 2: CONVERSION OF SINGLE ENTRY INTO DOUBLE ENTRY SYSTEM** **12 Hrs.**

Need for Conversion – steps in conversion- ascertainment of capital- total sales- total purchases – Cash and bank balances – stock – Bills Receivable – Bills payable –Preparation of Final accounts – Trading and Profit & Loss Account and Balance Sheet.

### **UNIT 3: HIRE PURCHASE ACCOUNTING** **12 Hrs.**

Meaning of Hire Purchase and Installment Purchase System- Hire Purchase v/s sale – differences between Hire Purchase and Installment system, meaning of Some important technical terms – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (Asset Accrual Method only and excluding repossession).

### **UNIT 4: DEPARTMENTAL ACCOUNTS** **10 Hrs.**

Meaning, Objectives, basis of apportionment of common expenses among different departments- Preparation of Trading and Profit and Loss Account in Columnar form-preparation of balance sheet in horizontal format – (Including Inter Departmental Transfers at cost price only).

### **UNIT 5: BRANCH ACCOUNTS** **10 Hrs.**

Introduction – Meaning – Objectives – Types of Branches - Dependent Branches – Features – Supply of Goods at Cost Price - Invoice Price – Branch Account in the books of Head Office (Debtors System Only)

### **BOOKS FOR REFERENCE**

1. Arulanandam & Raman – Financial Accounting – I, HPH
2. Anil Kumar, Rajesh Kumar and Mariyappa, “Financial Accounting”, HPH
3. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications
4. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers
5. Radhaswamy and R.L. Gupta: Advanced Accounting , Sultan Chand
6. Dr.Janardhanan: Financial Accounting, Kalyani Publishers
7. Guruprasad Murthy: Financial Accounting, HPH
8. Soundarrajan & K. Venkataramana, Financial Accounting, SHBP.
9. Dr.Venkataraman & others ( 7 lecturers): Financial Accounting, VBH

## **1.4: BUSINESS DYNAMICS AND ENTREPRENEURSHIP**

**LEARNING OBJECTIVE:** The objective of this course is to help students to understand the conceptual framework of management and to know about the entrepreneurial culture and industrial growth to manage in 21st century organizations.

**UNIT 1: INTRODUCTION TO MANAGEMENT:** **08 hrs.**  
Concept and Nature –Types of Managers- Responsibilities and skills of Professional Manager- Functions of Management – Fayol’s Principles of Management – Administration vs. Management– Management Process – Levels of Management – Approaches to the study of Management - Challenges of managing 21st century Corporations/Organisations.

**UNIT 2: MANAGERIAL FUNCTIONS:** **14 hrs.**  
Planning - Concept, Significance, Types; Organizing -Concept, Principles, Theories, Types of Organizations; Authority; Responsibility; Power; Delegation; Decentralization; Staffing; Directing; Coordinating; Control - Nature, Process, and Techniques.

**UNIT 3: HUMAN RESOURCE MANAGEMENT:** **14 hrs.**  
Meaning, Objectives, Functions, HRM Process, Job Analysis, Job Design, Recruitment, Selection, Placement, Training and Development, Retention of Employees, Performance Appraisal

**UNIT 4: INTRODUCTION TO ENTREPRENEURSHIP:** **12 hrs.**  
Evolution of Entrepreneurship – Introduction to the concept of Entrepreneurs, Entrepreneurship and Enterprise - Reasons for growth of Entrepreneurship - Characteristics and Classification of Entrepreneurs – Intrapreneurs; Women Entrepreneurs - Problems and Challenges; Competency requirement for entrepreneurs

**UNIT 5: GOVERNMENT SUPPORT FOR ENTREPRENEURSHIP:** **08 hrs.**  
Start-up India, Make in India, Atal Innovation Mission (AIM), Support to Training and Employment Programme (STEP), Jan Dhan, Aadhaar, Mobile (JAM), Digital India, Trade Related Entrepreneurship Assistance and Development (TREAD), Pradhan Mantri Kausalya Vikasyojana (PMKVY), National Skill Development Mission (NSDM). (Concepts only)

### **BOOKS FOR REFERENCE**

1. Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson: Management of Organisational Behaviour: Utilising Human Resources, Prentice Hall, New Delhi.
2. Ivancevich; John and Michael T. Matheson: Organisational Behaviour and Management, Business Publication Inc., Texas.
3. Koontz, Harold, Cyril O'Donnell, and Heinz Weihrich: Essentials of Management, Tata McGraw-Hili, New Delhi. Luthans, Fred: Organizational Behaviour, McGraw-Hill, New York.
4. Robbins, Stephen P, and Mary Coulter: Management, Prentice Hall, New Delhi. Robbins, Stephen P: Organizational Behavior" Prentice Hall, New Delhi.
5. Govindarajan & Natarajan: Principles of Management, PHI Private Limited, New Delhi.
6. Tripathy & Reddy: Principles of Management, Tata McGraw-Hill Publications, New Delhi.
7. Tandon B.C: Environment and Entrepreneur; Chugh Publications, Allahabad.
8. Siner A David: Entrepreneurial Mega books; John Wiley and Sons, New York.
9. Srivastava S. B: A Practical Guide to Industrial Entrepreneurs; Sultan Chand and Sons, New Delhi.
10. Prasanna Chandra: Project Preparation, Appraisal, Implementation; Tata McGraw Hill, New Delhi

## 1.5: MATERIALS MANAGEMENT

**LEARNING OBJECTIVE:** To introduce the student to the concept, objectives and importance of material management function in an organization and provide an elementary idea of material management linkages with other areas of management, supply chain management and production processes.

### **UNIT 1: INTRODUCTION TO MATERIALS MANAGEMENT** **10 Hrs.**

Meaning, Need, scope, functions and advantages of Materials management; materials requirement planning (MRP) and budgeting; Internal and external interfaces of materials management, Linkages with other areas of management, costs associated with MM.

### **UNIT 2: PURCHASING MANAGEMENT** **10 Hrs.**

Purchase system, types, policy and procedure; sourcing plan; Discovering, evaluating and selection of suppliers, vendor development and management, legal aspects.

### **UNIT 3: STORES MANAGEMENT** **10 Hrs.**

Stores system and procedures; stores accounting and stock verification; different types of material losses, disposal of surplus and scrap, documentation in stores management.

### **UNIT 4: MATERIALS PLANNING AND CONTROL** **14 Hrs.**

Definition, Importance, Function, Classification of Inventory, Inventory related Cost, Objectives of Inventory planning and Control, Types of Inventory Situations; Selective Inventory Control Model- ABC Analysis, VED, XYZ, FSN, SOS, GOLF, EOQ Model, P & Q System, Concept of JIT, Elements and benefits of JIT; Materials Requirement Planning (MRP), Process of MRP, Benefits & limitations of MRP; Inventory Control Process – Perpetual Review, Periodic Review, Modified Control; Materials Audit.

### **UNIT 5: INVENTORY SYSTEMS AND VALUATION** **12 Hrs.**

Traditional inventory management system, inventory models-Economic Order Quantity(EOQ),Fixed order Interval system(FOIS), Fixed order quantity system(FOQS), Operational replenishment system (ORS); Inventory counting systems- perpetual and periodic inventory systems; new paradigms in inventory and purchase systems, Material Management Information Systems.

### **BOOKS FOR REFERENCE:**

1. Inventory Management – K. Shridhara Bhat, Himalaya Publishing House
2. Inventory Management – L.C. Jhamb, Himalaya Publishing House
3. Introduction to Materials Management –J R Tony Arnold, Pearson Education, 5<sup>th</sup> edition
4. Materials Management: An integrated Approach, M Sundaresan and P Gopalakrishnan, PHI
5. Dutta A.K., Materials Management: Procedures, Text and cases, Prentice Hall of India Pvt. Ltd., New Delhi
6. Shah N.M. An Integrated concept of Materials Management, Indian Institute of Materials Management, Baroda Branch, Baroda.

## **1.6: CORPORATE STRUCTURE AND ADMINISTRATION**

**LEARNING OBJECTIVE:** The objective of this course is to enable the students to get familiarized with the existing Company Law and Company administration.

### **UNIT 1: FORMATION OF A JOINT STOCK COMPANY 16 Hrs.**

Meaning, Definition and Features Joint Stock Companies, Kinds of Company (concepts only), Formation of a Company – Steps, Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter; Incorporation Stage: Steps in incorporation of a company; Meaning & Contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation; Subscription Stage – Meaning, Contents & Types of Prospectus; Commencement Stage – Document to be filed, e-filing; Registrar of Companies, Certificate of Commencement of Business.

### **UNIT 2: CAPITAL OF A COMPANY 12 Hrs.**

Share Capital – Meaning of Shares – Kinds of Shares – Distinction between Equity & Preference shares; Debentures – Meaning – Features – Types; SEBI guidelines for issue of shares & debentures, Types of issue of Shares (concepts only), Book Building.

### **UNIT 3: ADMINISTRATION OF A COMPANY 12 Hrs.**

Key Managerial Personnel – Managing Director, Whole time Directors, Company Secretary, Chief Financial Officer, Resident Director, Independent Director; Auditor – Appointment – Powers – Duties & Responsibilities; Managing Director – Appointment – Powers – Duties & Responsibilities; Audit Committee & CSR Committee, Company Secretary – Meaning, Qualification, Appointment, Duties and Liabilities.

### **UNIT 4: CORPORATE MEETINGS 10 Hrs.**

Meaning and Definition – Requisites of a valid meeting - Types of Meeting: Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Board Meetings; Resolutions: Meaning and Types.

### **UNIT 5: STRUCTURE AND ADMINISTRATION OF GLOBAL COMPANIES 06 Hrs.**

Meaning – Types – Features – Legal Formalities – Administration

#### **BOOKS FOR REFERENCE:**

1. S.N Maheshwari; Elements of Corporate Law, HPH.
2. Balchandran – Business Law for Management HPH
3. Dr. B.G. Bhaskar, K.R. Mahesh Kumar – Corporate Administration, VBH
4. Dr. P.N. Reddy and H.R. Appanaiah: Essentials of Company Law and Secretarial Practice, HPH.
5. M.C. Shukla & Gulshan: Principles of Company Law.
6. K. Venkataramana, Corporate Administration, SHBP.
7. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
8. C.L Bansal: Business and Corporate Law
9. M.C. Bhandari: Guide to Company Law Procedures, Wadhwa Publication.
10. S.C. Kuchal: Company Law and Secretarial Practice.
11. S.C. Sharma : Business Law, I.K. International Publishers
12. S.N Maheshwari ; Elements of Corporate Law, Vikas Publishers.

## **1.7: PRACTICALS ON SKILL DEVELOPMENT**

### **Unit 1: FINANCIAL ACCOUNTING**

- List out any five accounting standards with formats
- Collection and recording of Hire Purchase Agreement.
- Collection & recording of financial data of Departmental store
- Collection of transactions relating to any branch and preparation of branch account
- Preparation of Departmental Profit & Loss Account and Balance Sheet with Imaginary Figures.
- Calculation of interest under different situations of Hire Purchase System.

### **Unit 2: BUSINESS DYNAMICS AND ENTREPRENEURSHIP**

- Preparation of different types of organisational structure of select companies.
- Preparation of a brief case study of any recognized successful entrepreneur.
- Chart showing the process of PMKVY registration with PMKVY forms.
- Preparation of a list of Corporate Strategies adopted by select Indian Companies.
- Preparation of a Project report to start a SSI Unit.
- Format of a business plan.

### **Unit 3: MATERIALS MANAGEMENT**

- Documents used in material handling to be listed and Purpose of using these documents to be discussed.
- Different types of storage facilities for perishable goods and do's and do not's.
- Understanding of Minimum level, maximum level, re-order level, danger level for inventories
- Listing of ABC, FSN items and decision areas for treatment of such items- An exercise with students
- Analysis of Toyota Production System for understanding JIT concept
- EOQ model and decisions based on EOQ for implementation

### **Unit 4: CORPORATE STRUCTURE AND ADMINISTRATION**

- Drafting of Memorandum of Association, Drafting Articles of Association.
- Drafting Notice of Company Meetings – Annual, Special, Extraordinary and Board meetings.
- Drafting Resolutions of various meetings – different types.
- Chart showing Company's Organization Structure.
- Chart showing kinds of Companies.
- Preparation of prospectus of a company.

## **2.3: ADVANCED FINANCIAL ACCOUNTING**

**LEARNING OBJECTIVE:** The objective of this subject is to make the students familiar with the accounting procedures for different types of businesses and to impart skills for recording various kinds of business transactions.

### **UNIT 1: FIRE INSURANCE ACCOUNTING** **12 Hrs.**

Introduction – Need – Loss of Stock Policy – Steps for Ascertaining Fire Insurance Claim – Treatment of Salvage – Average Clause – Treatment of Abnormal Items – Computation of Fire Insurance Claims.

### **UNIT 2: CONSIGNMENT ACCOUNTS** **12 Hrs.**

Introduction – Meaning – Consignor – Consignee – Goods Invoiced at Cost Price – Goods Invoiced at Selling Price – Normal Loss – Abnormal Loss – Valuation of Stock – Stock Reserve – Journal Entries – Ledger Accounts in the books of Consignor and Consignee.

### **UNIT 3: ACCOUNTING FOR JOINT VENTURES** **12 Hrs.**

Introduction – Meaning – Objectives – Distinction between Joint Venture and Consignment – Distinction between Joint Venture and Partnership – Maintenance of Accounts in the books of co-ventures – Maintaining Separate Books for Joint Venture – Preparation of Memorandum Joint Venture - Problems.

### **UNIT 4: ROYALTY ACCOUNTS** **12 Hrs.**

Meaning and definition – Technical Terms – Royalty – Landlord – Tenant – Minimum Rent – Short Workings – Recoupment of Short Working under (Fixed Period) restrictive and non-restrictive (Floating Period) Recoupment within the Life of the Lease – Treatment of Strike and Stoppage of work – Accounting Treatment in the books of Lessee and lessor – journal entries and Ledger Accounts including minimum rent account.

### **UNIT 5: CONVERSION OF PARTNERSHIP FIRM INTO A LIMITED COMPANY** **12 Hrs.**

Meaning – Objectives of Conversion - Purchase Consideration – Methods of Calculation of Purchase Consideration -Mode of Discharge of Purchase Consideration - Lump Sum Method- Net Assets Method - Net Payment Method -Ledger Accounts in the Books of Vendor – Incorporation Entries in the Books of Purchasing Company, Preparation of Balance Sheet in Vertical form.

### **BOOKS FOR REFERENCE:**

1. Arulanandam & Raman; Advanced Accountancy, HPH
2. Anil Kumar, Rajesh Kumar and Mariyappa, Advanced Financial Accounting, HPH
3. Dr. Alice Mani: Advanced Financial Accounting, SBH.
4. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
5. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
6. Souandrajan & K. Venkataramana, Financial Accounting, SHBP.
7. A Bannerjee; Financial Accounting.
8. Dr. Janardhanan: Advanced Financial Accounting, Kalyani Publishers
9. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand
10. M.C. Shukla and Grewel, Advanced Accounting.

## **2.4: FUNDAMENTALS OF LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

**LEARNING OBJECTIVE:** To introduce the students to the fundamentals of Logistics and Supply Chain Management strategies and the market environment for Logistics and Supply chain management

**UNIT 1: INTRODUCTION TO SUPPLY CHAIN MANAGEMENT: 14 Hrs.**

Concept of supply chain Management, Importance and Scope of Supply Chain Management, Decision phases in Supply chain, Process view of Supply Chain, A model of Supply Chain; Function of SCM, Integrated Supply Chain/Value chain, Supply chain management as a Management Philosophy, Focus areas of SCM, Enablers in Supply Chain, Supply Chain trends and challenges in India, Autonomous Supply Chain.

**UNIT 2: INTRODUCTION TO LOGISTICS: 10 Hrs.**

Meaning of logistics and Logistics Management, Logistics management to Supply Chain management, Decision areas in Logistics; Key Players in Logistics; 3PL and 4PL providers; Role of logistics in (a) Supply Chain, (b) the economy, (c) the organization; Role of government in logistics; classification of logistics applications.

**UNIT 3: CUSTOMER FOCUS IN SUPPLY CHAIN MANAGEMENT: 10 Hrs.**

Customer service dimensions from a supply chain perspective (Order delivery lead time, responsiveness, delivery reliability and product variety), Buyers Perspective, Suppliers Perspective, Stages of Development in Supplier Relations

**UNIT 4: SUPPLY CHAIN STRATEGIES: 10 Hrs.**

(i) Cycle View (ii) Push & Pull View of the supply chain, supply chain responsiveness. Strategic fit between business strategy and supply chain strategy, Achievement of strategic fit through different steps, Obstacles to achieving Strategic Fit.

**UNIT 5: DEMAND MANAGEMENT IN SUPPLY CHAIN: 12 Hrs.**

Types of demand, Role of demand forecasting in supply chain, Factors of demand forecast, Forecasting methods, Basic approach to Demand Forecasting, Collaborative planning, forecasting and replenishment (CPFR), Role of Aggregate Planning in a Supply Chain, CODP( Customer order decoupling point) and marketing environment for SCM.

### **BOOKS FOR REFERENCE:**

- Sunil Chopra & Peter Meindl, Supply Chain Management- Strategy, Planning and Operation, PHI
- Dr. R.P. Mohanty & Dr. S.G. Deshmukh, Essentials of Supply Chain Management, Jaico Publishing House
- David Simchi-Levi, Philip Kaminsky, Edith Simchi-Levi, Designing & Managing the Supply Chain, McGraw Hill
- Janat Shah, Supply Chain Management Text and Cases, Pearson Education
- Rahul V Altekar, Supply Chain Management – Concepts and Cases, PHI
- Martin Christopher, Logistics and Supply Chain Management, Pitman Publishing, 2<sup>nd</sup> Edition

## 2.5: MODERN MARKETING

**LEARNING OBJECTIVE:** The objective of this course is to familiarize the students with the concepts, dimensions and trends in modern marketing practices

### **UNIT 1: INTRODUCTION TO MARKETING** **16 Hrs.**

Meaning and Definition, Goals, Concepts of Marketing, Approaches to Marketing, Functions of Marketing, Recent trends in Marketing – Green Marketing and Grey Marketing, Retailing, Relationship Marketing, Customer Relationship Marketing and Social Marketing.

### **UNIT 2: MARKETING ENVIRONMENT** **08Hrs.**

Types of Environments - Demographic, Economic, Natural, Political, Legal and Socio-Cultural Environments. Market Segmentation – Meaning and Definition, Basis of Market Segmentation, Consumer Behaviour – Factors influencing Consumer Behaviour.

### **UNIT 3: MARKETING MIX** **12 Hrs.**

Meaning and Elements, Product, Product Mix, Product Line, Product Life Cycle, Product Planning, New Product Development, Branding, Packing and Packaging, Pricing – Factors Influencing Pricing - Methods of Pricing (meanings) and Pricing Policy, Physical Distribution – Meaning - Factors affecting Channels of distribution - Types of Marketing Channels, Promotion – Meaning and Significance of Promotion - Personal Selling and Advertising.

### **UNIT 4: DIGITAL MARKETING** **12 Hrs.**

Introduction, Features, Process of Digital Marketing, advantages and disadvantages, E-Marketing, Mobile Marketing, Market Disruption caused by Digital Marketing, Challenges and Suitability of Digital Marketing in India.

### **UNIT 5: SERVICES MARKETING** **08Hrs.**

Meaning of Services, Characteristics of Services, Classification of Services, Marketing of Services, Difference between Products and Services Marketing, Challenges of Services Marketing, Marketing Mix in Service Industry, Growth of Services Sector in India.

### **BOOKS FOR REFERENCE:**

1. Philip Kotler - Marketing Management, PHI.
2. Davar: Marketing Management.
3. Rekha. M.P. & Vibha V – Marketing & Services Mgt – VBH.
4. Sunil B. Rao - Marketing & Services Mgt – HPH.
5. Janardhan T.G., Leelavathy AM, Bhagya G.B. – Marketing & Service Management, Kalyani Pub.
6. Dr. Alice Mani: Marketing & Services Management, SBH.
7. J.C. Gandhi - Marketing Management, TMH
8. Stanton W.J. Etzal Michael & Walker, Fundamentals of Management, TMH
9. Jayachandran ; Marketing Management. Excel Books.
10. K. Venkatramana, Marketing Management, SHBP.
11. P N Reddy & Appanniah, Essentials of Marketing Management, HPH
12. Sontakki, Marketing Management, HPH
13. K. Karunakaran; Marketing Management, HPH.
14. Ramesh and Jayanthi Prasad: Marketing Management I.K. International Publishers

## 2.6: METHODS AND TECHNIQUES FOR BUSINESS DATA ANALYSIS

**LEARNING OBJECTIVE:** The objective of this course is to provide basic knowledge of mathematics and their application in business

### UNIT 1: NUMBER SYSTEM

**04 Hrs.**

Introduction – Natural numbers - Even numbers – Odd numbers – Integers – Prime numbers – Rational & Irrational numbers, Real numbers, HCF & LCM (Simple problems).

### UNIT 2: THEORY OF EQUATIONS

**10 Hrs.**

Introduction – Meaning - Types of Equations – Simple/ Linear Equations and Simultaneous Equations (only two variables), Elimination and Substitution Methods only. Quadratic Equation - Factorization and Formula Method ( $ax^2 + bx + c = 0$  form only). Simple problems

### UNIT 3: MATRICES, INDICES AND LOGARITHMS

**16 Hrs.**

Meaning – types – operation on matrices – additions – subtractions and multiplication of two matrices – transpose – determinants – minor of an element – co-factor of an element –inverse – Crammers' rule in two variables – problems.

Indices and Logarithms: Meaning- Basic Laws of Indices and their application for simplification. Laws of Logarithms – Common Logarithm, Application of Log Table for Simplification

### UNIT 4: COMMERCIAL ARITHMETIC

**16 Hrs.**

Simple Interest, Compound Interest including yearly and half yearly calculations, Annuities, Percentages, Bills Discounting, Ratios and proportions, duplicate-triplicate and sub-duplicate of a ratio. Proportions: third, fourth and inverse proportion - problems.

### UNIT 5: PROGRESSIONS

**10 Hrs.**

PROGRESSIONS: Arithmetic Progression – Finding the ' $n^{\text{th}}$ ' term of AP and Sum to ' $n^{\text{th}}$ ' term of AP. Insertion of Arithmetic Mean, Geometric Progression – Finding the ' $n^{\text{th}}$ ' term of GP and sum to ' $n^{\text{th}}$ ' term of GP and insertion of Geometric Mean

### BOOKS FOR REFERENCE:

1. Dr.Sancheti & Kapoor: Business Mathematics and Statistics, Sultan Chand
2. Saha: Mathematics for Cost Accountants, Central Publishers
3. R.G. Saha & Others – Methods & Techniques for Business Decisions, VBH
4. Zamarudeen: Business Mathematics, Vikas
5. R.S Bhardwaj :Mathematics for Economics & Business
6. Madappa, Mahadi Hassan, M. Iqbal Taiyab – Business Mathematics, Subhash
7. G.R. Veena and Seema : Business Mathematics and Statistics I.K. Intl Publishers

## **2.7: PRACTICALS ON SKILL DEVELOPMENT**

### **Unit 1: ADVANCED FINANCIAL ACCOUNTING**

- Preparation of a claim statement with imaginary figures to submit to Insurance Company.
- Preparation of Consignment account with imaginary figures
- List the types of business which comes under consignment.
- Preparation of Joint Venture Agreement
- Collection & recording of Royalty agreement with regard to any suitable situation
- Preparation of list of items which comes under Royalty accounts

### **Unit 2: FUNDAMENTALS OF LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

1. Diagrammatic flow chart showing the length of the supply chain for a FMCG Company
2. Designing a supply chain for a retail store
3. The case of AMUL's supply chain to be discussed to understand the process of SC.
4. The Dabbawalas of Mumbai case to be discussed
5. Discussion of the structure of any logistical network
6. Read the local newspaper and find an article that describes an international happening. Discuss how this event might have an impact on supply chains of organizations
7. Discuss some risks that need to be considered in the management of the supply chain

### **Unit 3: MODERN MARKETING**

- Suggest strategies for development of a new product.
- Study of Consumer Behaviour for a product of your choice.
- Develop an Advertisement copy for a product.
- Prepare a chart for distribution network for different products.
- SWOC (Strengths, Weakness, Opportunities & Challenges) – of Digital Marketing
- Structure of Point of Sale System, E-Way Bill, Fast Tag & Wireless Swiping Machines.

### **Unit 4: METHODS AND TECHNIQUES FOR BUSINESS DATA ANALYSIS**

- Secondary overhead distribution summary using Simultaneous Equations Method.
- Use of Matrices in various fields like Railway Reservation, CET Counselling, KSRTC.
- Interest calculation of various Deposits (both simple and compound)
- Calculation of interest on various Loans (both Fixed and Fluctuating)
- Preparation and Amortization Table for Loan Amount – EMI calculation
- Presentation & Progression of Food Supply and Population of different States (A.P./G.P)

## **3.2: BUSINESS NEGOTIATIONS FOR PURCHASING & SUPPLY CHAIN MANAGEMENT**

**LEARNING OBJECTIVE:** The objective of this course is to enable students to understand the negotiation process, approaches in purchase function.

**UNIT 1: INTRODUCTION TO CONTRACTS & COMMERCIAL NEGOTIATION** **08 Hrs.**  
Contracts for supply of goods or services & their documentation. Invitation to tender and quotations. Key performance indicators (KPIs). Contractual terms. Pricing and Other Schedules. Commercial negotiations – sources of personal power, organizational power, comparison of powers of suppliers and purchasers

**UNIT 2: COMMERCIAL AND CONTRACTUAL AGREEMENTS** **16 Hrs.**  
Legal issues for Commercial & Contractual agreements – Essentials of a valid contract – offer, acceptance, consideration, capacity to contract, etc. The Vienna Convention on the International Sale of Goods. Types of agreements – One-off purchases, framework agreements, mini competitions, call-offs, service contracts, contracts for hire and leasing of assets

**UNIT 3: COMMERCIAL NEGOTIATION IN RELATION TO SUPPLY CHAIN** **12 Hrs.**  
Sources of conflict in relation to commercial negotiation. Team management in commercial negotiation. Approaches for commercial negotiations – Win-win integrative approach, Win-lose approach, Lose-lose approach.

**UNIT 4: COSTS AND PRICES IN COMMERCIAL NEGOTIATIONS** **12 Hrs.**  
Types of costs – Direct & Indirect, Fixed & Variable. Break-Even-Analysis, CVP Analysis, Costing Methods – Absorption costing, Marginal Costing & Activity Based Costing. Volumes, Margins and Mark-ups and their impact on pricing. Influence of Micro and Macro economic factors on commercial negotiation.

**UNIT 5: COMMUNICATION AIDS TO UNDERTAKING COMMERCIAL NEGOTIATIONS** **8 Hrs.**  
Stages of Commercial Negotiations – Preparation, Opening, Testing, Proposing, Bargaining, Agreement & Closure. Influence of behaviour on commercial negotiation. Methods of commercial negotiations – Persuasion method, use of tactics, communication skills. Influence of culture on commercial negotiations. Resources required for commercial negotiations.

### **BOOKS FOR REFERENCE**

1. R.B. Handfield and E.L. Nichols, Jr. Introduction to Supply Chain Management. Prentice Hall, 1999.
2. N. Viswanadham and Y. Narahari. Performance Modelling of Automated manufacturing Systems. Prentice Hall of India, 1998.
3. Sunil Chopra and Peter Meindel. Supply Chain Management: Strategy, Planning, and Operation, Prentice Hall of India, 2002.
4. Jeremy F. Shapiro. Modelling the Supply Chain. Duxbury Thomson Learning, 2001.
5. David Simchi Levi, Philip kaminsky, and Edith Simchi Levi. Designing and Managing the Supply Chain: Concepts, Strategies, and Case Studies. Irwin McGraw-Hill, 2000.

### 3.3: CORPORATE ACCOUNTING

**LEARNING OBJECTIVE:** The objective of this subject is to familiarize students with accounting provisions under Companies Act and their application.

**Unit 1: ISSUE OF SHARES AND DEBENTURES** **14 Hrs.**

Share Capital: Subdivision of Share Capital; Issue of Shares, Pricing of Public Issue – Fixed Price Offer Method, Book-building Method; Journal entries for Issue of Shares - when payable fully on application and when payable in instalments - if shares are issued at par, at premium and at discount. Calls-in-arrears and Calls-in-advance. Forfeiture and Re-issue of Shares.

Debentures: Meaning & Types of Debentures; Provisions for Issue of Debentures under Companies Act, 2013. Accounting entries for issue of Debentures – when payable fully on application and when payable in instalments; Issue of Debentures other than for Cash; Issue of Debentures as collateral security for loan.

**Unit 2: UNDERWRITING OF SHARES AND DEBENTURES** **08 Hrs.**

Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting commission. Types of underwriting agreement – conditional and firm; Determination of Liability in respect of underwriting contract – when fully underwritten and partially underwritten – with and without firm underwriting.

**Unit 3: FINANCIAL STATEMENTS OF COMPANIES** **16 Hrs.**

Components of Financial Statements – Statement of Profit and Loss and Balance Sheet. Schedule III of Companies Act, 2013 – Main features of Schedule III – Format and Content of Statement and Profit and Loss & Balance Sheet according to Schedule III. Problems on preparation of Financial Statements. Treatment for typical adjustments – depreciation, interest on debentures, tax deducted at source, advance payment of income tax, provision for taxation, and dividends.

**Unit 4: VALUATION OF GOODWILL AND SHARES** **12 Hrs.**

Valuation of Goodwill: Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill – Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalisation of average Profit Method, Capitalization of Super Profit Method, and Annuity Method - Problems. Valuation of Shares: Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Fair Value Method and Yield Method - Problems.

**Unit 5: MANAGERIAL REMUNERATION** **06 Hrs.**

Meaning – Provisions under Schedule V of Companies Act regarding Managerial Remuneration. Overall maximum managerial remuneration, Calculation of Net Profits for Managerial Remuneration. Simple Problems on calculation of remuneration payable.

**BOOKS FOR REFERENCE:**

1. Hanif and Mukherjee, Corporate Accounting, Mc Graw Hill Publishers
2. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
3. Dr. S Anil Kumar, Dr. V Rajesh Kumar and Dr. B Mariyappa, Corporate Accounting, HPH
4. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
5. Soundrajan & K. Venkataramana, Financial Accounting, SHBP.
6. A Bannerjee; Financial Accounting.
7. Dr. Janardhanam: Advanced Financial Accounting, Kalyani Publishers
8. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand
9. M.C. Shukla and Grewal, Advanced Accounting.

### **3.4: PURCHASING AND SUPPLY CHAIN MANAGEMENT**

**LEARNING OBJECTIVE:** The objective of this course is to familiarize students with the purchasing function, procedures, strategies & technology and understand internal and external linkages

#### **UNIT 1: ORGANISING THE PURCHASE FUNCTION**

**12 Hrs.**

Importance of purchasing function, Tactical Purchasing versus Strategic sourcing, Purchasing objectives, The purchasing cycle, Purchasing documents, Types of purchases, Improving the purchase process, Purchasing's position within the organisation, Organising the purchase function and activities for supply chain management,

#### **UNIT 2: PURCHASING POLICIES AND PROCEDURES**

**12 Hrs.**

Defining buyer- seller relationships, Purchasing Policies, Purchase procedure, Purchasing's internal and external linkages and flows, buyer- supplier relationships (contractual, collaborative and strategic alliances), Cross functional sourcing teams for improving the SC performance and relationships, advantages of CFTs.

#### **UNIT 3: PURCHASING STRATEGY DEVELOPMENT PROCESS**

**10 Hrs.**

Purchasing and corporate strategy, purchasing strategy development process, Types of purchasing strategies, Stages of supply management strategy evolution: - Basic beginnings, moderate development, limited integration, fully integrated supply chain

#### **UNIT 4: PROCUREMENT TECHNOLOGY**

**12 Hrs.**

IT systems in procurement- e-requisitioning, e- catalogues, e- ordering, e- sourcing, e – payments technologies and their impact on purchase to pay(P2P) systems, ERP technologies/modules and access to purchasing data base, EDI, Code of ethics in procurement, types and risks of unethical behaviour, framework for buyer's ethical behaviour.

#### **UNIT 5: PURCHASING AND SUPPLY CHAIN TOOLS AND TECHNIQUES**

**12 Hrs.**

Value analysis and value engineering, Process mapping, Negotiation planning, and tactics, Types of purchasing contracts, Purchasing and Supply Chain Performance Measurement

#### **BOOKS FOR REFERENCE**

1. Robert Monczka, Robert Trent and Robert Handfield, "Purchasing and Supply Chain Management", Thomson South western 2nd Edition.
2. Dobler, D.W. & Others: Purchasing and Materials Management, McGraw Hill.
3. K Shridhar Bhat., Logistics and Supply Chain Management, HPH
4. David N, Burt, Donald W. Dobler, Stephen L. Starling, "World Class Supply Management- A Key to Supply Chain Management", Tata McGraw Hill Publishing Company Ltd., New Delhi.
5. Handfield, Monczka, Giunipero and Patterson, Sourcing and Supply Chain Management, CENGAGE Learning.

### 3.5: BUSINESS REGULATIONS

**LEARNING OBJECTIVE:** To introduce the students to the various business regulations and to familiarize them with common issues of relevance.

#### **UNIT 1: CONTRACT LAWS**

**12 Hrs.**

**Indian Contract Act 1872** – Definition of Contract, Essentials of Valid Contract (in detail) Classification of Contract, Breach of Contract and Remedies to Breach of Contract.

#### **UNIT 1: LAW OF SALE OF GOODS**

**10 Hrs.**

**Indian Sale of Goods Act 1930-** Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warranties, Rights and Duties of the Buyer, Rights of an Unpaid Seller.

#### **UNIT 2: COMPETITION AND CONSUMER LAWS**

**14 Hrs.**

**The Competition Act 2002** – Objectives of Competition Act, Features of Competition Act, CAT, Offences and Penalties under the Act, Competition Commission of India.

**Consumer Protection Act 1986** – Definitions of the terms – Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, and Services, Rights of Consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission and National Commission.

#### **UNIT 3: ECONOMIC LAWS**

**10 Hrs.**

**WTO patent rules – Indian Patent Act, 1970** – Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions and Non-Inventions.

**FEMA 1999** – Objectives of FEMA, Salient Features of FEMA, Definition of Important Terms – Authorized Dealer, Currency - Foreign Currency, Foreign Exchange, Foreign Security.

#### **UNIT 4: ENVIRONMENTAL LAWS**

**06 Hrs.**

**Environment Protection Act 1986** – Objectives of the Act, Definitions of Important Terms – Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India.

**Cyber Law:** Definition, Introduction to Indian Cyber Law, Cyber Space, and Cyber security

#### **BOOKS FOR REFERENCE:**

1. N.D. Kapoor, Business Laws, Sultan Chand Publications
2. K. Aswathappa, Business Laws, HPH,
3. Information Technology Act/Rules 2000, Taxmann Publications Pvt. Ltd.
4. Chanda.P.R, Business Laws, Galgotia Publishing Company
5. Maheshwari and Maheshwari, Business Law, National Publishing House
6. S.C. Sharma: Business Law I.K. International Publishers
7. Lee Reach, Business Laws, Oxford University Press  
Tulsian. P. C Business Law, TMH

### 3.6: BUSINESS DATA ANALYSIS

**LEARNING OBJECTIVE:** The objective of this subject is to help the students to acquire knowledge on the various statistical tools used for data analysis that can be applied in Business.

#### **Unit 1: INTRODUCTION TO STATISTICS** **12 Hrs.**

**Introduction** – Meaning, Functions and Uses of Statistics; **Collection of Data** - Techniques of Data Collection – Census Technique and Sampling Technique (Concepts). **Classification:** Meaning, and Methods of Classification of Data, **Tabulation:** Meaning, Parts of a Table – Simple problems on Tabulation; **Diagrammatic Presentation:** Bar Diagrams – Simple Bars, Multiple Bars, Percentage Sub-divided Bar Diagram; Two Dimensional Diagrams – Pie Diagram.

#### **Unit 2: MEASURES OF CENTRAL TENDENCY AND DISPERSION** **18 Hrs.**

**Measures of Central Tendency: Arithmetic Mean:** Calculation of Arithmetic Mean for Individual, Discrete and Continuous Series – Problems using Direct Method.

**Median:** Calculation of Median for Individual, Discrete and Continuous Series

**Mode:** Calculation of Mode for Individual, Discrete and Continuous Series using Inspection method (Excluding problems using Grouping Tables), Empirical relation between Mean, Median and Mode.

**Measures of Dispersion:** Calculation of Standard Deviation and Coefficient of Variation in Individual, Discrete and Continuous Series – Problems using Direct Method.

**Measures of Skewness:** Calculation of Karl Pearson's co-efficient of Skewness (Uni-modal)

#### **Unit 3: CORRELATION AND REGRESSION ANALYSIS** **12 Hrs.**

**Correlation Analysis** - Meaning, Types of Correlation, Calculation of Karl Pearson's Coefficient of Correlation in individual series – Problems using Direct Method only; Computation of Probable Error.

**Regression Analysis** – Meaning of Regression, Estimation of X and Y values using Regression Equations when regression coefficients are given.

#### **Unit 4: TIME SERIES ANALYSIS** **06 Hrs.**

Meaning, Components, Fitting a straight-line trend using Least Square Method (Problems where  $\Sigma X=0$  only), calculation and estimation of trend values.

#### **Unit 5: INTERPOLATION AND EXTRAPOLATION** **08 Hrs.**

Meaning, Assumptions, Methods of Interpolation – Binomial Expansion Method with one or two missing values, Newton's Advancing Differences Method (Problems on one missing value using maximum five X values)

#### **BOOKS FOR REFERENCE**

1. S P Gupta: Statistical Methods- Sultan Chand
2. Dr. B N Gupta: Statistics, Sahithya Bhavan
3. S.C Gupta: Business Statistics, HPH
4. N.V.R Naidu: Operation Research I.K. International Publishers
5. Elhance: Statistical Methods, Kitab Mahal
6. Sanchethi and Kapoor: Business Mathematics, Sultan Chand
7. Veerachamy: Operation Research I.K. International Publishers
8. S. Jayashankar: Quantitative Techniques for Management
9. D.P Apte; Statistical Tools for Managers
10. Chikoddi & Satya Prasad: Quantitative Analysis for Business Decision, HPH
11. Dr. Alice Mani: Quantitative Analysis for Business Decisions - I, SBH

## 3.7: PRACTICALS ON SKILL DEVELOPMENT

### Unit 1: BUSINESS NEGOTIATIONS FOR PURCHASING & SUPPLY CHAIN MANAGEMENT

- Invitation to tender and quotations.
- Key performance indicators (KPIs).
- List out some of the Win-Win approaches to business negotiations
- List of the points of comparison between Absorption costing and ABC costing
- List out the common Influences of behaviour in commercial negotiation
- List out any two important provisions of Indian Sale of Goods Act

### Unit 2: CORPORATE ACCOUNTING

- Compile the list of Indian companies which have issued shares through IPO / FPO in the current financial year.
- Identify at least 10 companies which have issued 'Debentures'.
- Determine Underwriters' Liability in case of an IPO, with imaginary figures.
- Present the format of 'Statement of Profit and Loss', 'Balance Sheet' and 'Statement of Changes in Equity', with imaginary figures.
- Show the calculation of 'Managerial Remuneration' with imaginary data.

### Unit 3: PURCHASING AND SUPPLY CHAIN MANAGEMENT

- Create a Purchase Order (PO) template for Ordering Computers to the Company X
- Develop the purchasing strategy for Automobile Manufacturers.
- List down the purchasing documents required for the Automobile manufacturers.
- Compare the Purchasing policies of any one Public sector and private sector companies.
- Draw the flow chart of E- ordering process of any one Public sector companies.
- Consider yourself as a purchasing manager, what is your roles and responsibility in your organization

### Unit 4: BUSINESS REGULATIONS

- Discuss the case of "Carlill vs Carbolic Smoke Ball Company" case
- Discuss the case of "Mohori Bibee v/s Dharmodas Ghose".
- Discuss any one case law relating to minor.
- State the procedure for getting patent for 'inventions' and / or 'non-inventions'.
- List at least 5 items which can be categorised as 'hazardous substance' according to Environment Protection Act.

### Unit 5: BUSINESS DATA ANALYSIS

- Draw a bi-variate table using imaginary data.
- For imaginary data of 50 Students' marks in 'Business Data Analysis', compute measures of central tendency.
- For imaginary data of any two variables, calculate 'co-efficient of correlation'.
- Collect the sales data of a company for 9 years and estimate the trend values.
- Based on imaginary 5-years' data of 'production' or 'sales' of a company, extrapolate the value of variable for next year.

## 4.2: FACILITIES MANAGEMENT

**LEARNING OBJECTIVE:** The objective of this course is to enable students to understand the nature and types of facilities and their functionalities required for smooth supply chain management activities

### **UNIT I: FACILITIES LOCATION AND LAYOUT** **10 Hrs.**

**Introduction to Facilities Management:** Concept, Need, analysis, risk assessment and Crisis management in Facility Management.

**Facility location**—Need for location planning, Relationship of location decision to SCM, Universal nature of location decision, maximisation of locational advantages, Factors affecting facility location decisions, Industrialisation, procedures, techniques for facility location, errors on location selection.

**Facility Layout** – Concept of facility layout, Objectives, Types of facility layout, Factors Affecting the Layout, requisites for developing facility layout, Design of facility layout, Techniques for designing facility layout.

### **UNIT 2: MATERIAL HANDLING** **12 Hrs.**

Concept of **Materials Handling**, Handling Objectives, Factors considered in material handling, Techniques of material handling (OR, Material Flow analysis, Computerised material retrieval system ASRS (Advanced storage and retrieval system) Principles of Materials Handling.

**Materials Handling Equipment** – Forklift Trucks, Rifer Trucks, Pallet Trucks, Tow lines, Tractor trailers, Conveyors, Carousels. Automated & Semi Automated systems and Handling Procedure, Information – Directed systems, Special Handling Considerations- E-Fulfilment, Environmental concerns, Regulatory environment, Returns processing.

### **UNIT 3: PACKAGING** **16 Hrs.**

Definitions of **Packaging**, Importance of Packaging, Function of Packaging, Flow of actions in packaging, Factors considered in packaging, Techniques of packaging, Consumer Packaging, Industrial Packaging, **Packaging Materials**- Traditional and Modern – Film based, Blanket Wrapping, Returnable containers, Intermediate Bulk Containers, Pallets Pools, Plastic Pallets, Refrigerated Pallets.

### **Unit 4: WAREHOUSING** **12 Hrs.**

Warehouse Functions, Flow of actions, Factors considered, Techniques (AMC, Limited Trail periods, Guarantees and warranties, User clubs, CRM, Helplines, Toll Free Numbers, Call Centres), Warehouse Operating Principles, Classification – (1) Private, (2) Public, (3) Contract Warehouse, Planning the distribution warehouse.

### **UNIT 5: TRANSPORTATION** **12 Hrs.**

Transportation function, Flow of actions, Factors to be considered, Techniques- containerised transportation, Cool Chain Transport, Multi-Modal Logistics, Milk Run distribution system, Cross Docking, Direct shipment. (Study of Walmart logistics system)

### **BOOKS FOR REFERENCE:**

1. Logistical Management-The integrated Supply Chain Process – Donald. J. Bowersox & Donald. J. Closs, TATA McGraw Hill
2. Essentials of Supply Chain Management – Dr. R.P. Mohanty & Dr. S.G. Deshmukh, Jaico Publishing
3. Rahul V Altekar, “Supply Chain Management- Concepts and Cases”, PHI Pvt. Ltd.
4. David Simchi-Levi, Philip Kaminsky, Edith Simchi-Levi, Ravi Shankar, Designing and Managing the Supply Chain, Concepts, Strategies and case studies, McGraw Hill Education (India) Private Ltd.
5. Donald Bowersox, David j Closs, Bixby Cooper, Supply Chain Logistics Management, McGraw Hill Education,3rd Edition.

### **4.3: ADVANCED CORPORATE ACCOUNTING**

**LEARNING OBJECTIVE:** The objective of this subject is to make the students familiar with the accounting provisions under Companies Act, 2013 and as per Accounting Standards.

#### **Unit 1: REDEMPTION OF PREFERENCE SHARES**

**10 Hrs.**

Provisions for Issue and Redemption of Preference Shares under Companies Act, 2013; Conditions for Redemption of Preference Shares; Methods of Redemption – Out of Fresh issue of Shares, out of Capitalization of Undistributed Profits; and out of Combination of Fresh Issue and Capitalization of Undistributed Profits. Treatment for Premium on Redemption and Capital Redemption Reserve – Problems.

#### **Unit 2: REDEMPTION OF DEBENTURES**

**14 Hrs.**

Meaning of Redemption of Debentures; Rules for Redemption of Debentures; Accounting Entries for Redemption of Debentures – when there is no Sinking Fund and when there is Sinking Fund – if Redemption is by Payment of Lump Sum, by Payment in Annual Instalments, by Purchase in Open Market and by Conversion into Shares.

#### **Unit 3: AMALGAMATION OF COMPANIES**

**16 Hrs.**

Introduction – Meaning of Amalgamation; Types of Amalgamation – Amalgamation in the nature of Merger and Amalgamation in the nature of Purchase; Calculation of Purchase Consideration; Methods of Accounting for Amalgamation – Problems on Pooling of Interests Method and Purchase Method, Journal Entries in the books of Purchasing Company.

#### **Unit 4: INTERNAL RECONSTRUCTION AND CAPITAL REDUCTION**

**12 Hrs.**

Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction.

#### **Unit 5: LIQUIDATION OF COMPANIES**

**8 Hrs.**

Meaning of Liquidation/Winding up, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and Winding up subject to Supervision by Court. Statement of Affairs, Order of payments in the event of Liquidation. Liquidator's Statement of Account. Liquidator's remuneration. Problems on preparation of Liquidator's Statement of Account.

#### **BOOKS FOR REFERENCE:**

1. Hanif and Mukherjee, Corporate Accounting, Mc Graw Hill Publishers
2. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
3. Dr. S Anil Kumar, Dr. V Rajesh Kumar & Dr. B Mariyappa, Advanced Corporate Accounting, HPH
4. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
5. Soundrajan & K. Venkataramana, Financial Accounting, SHBP.
6. A Bannerjee; Financial Accounting.
7. Dr. Janardhanam: Advanced Financial Accounting, Kalyani Publishers
8. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand
9. M.C. Shukla and Grewal, Advanced Accounting.

## 4.4: GOODS AND SERVICES TAX

**LEARNING OBJECTIVES:** To impart students with knowledge on tax, types of tax and their modalities, to give insight on the taxes influencing a corporate entity – both direct and indirect, and to orient the students on the procedures and formalities to be adhered, with regard to tax matters.

### **UNIT 1: BASICS OF TAXATION**

**04 Hrs.**

Tax – Meaning and Types, Differences between Direct and Indirect Taxation, Brief History of Indirect Taxation in India, Structure of Indian Taxation.

### **UNIT 2: GOODS AND SERVICES TAX –FRAMEWORK AND DEFINITIONS**

**12 Hrs.**

Introduction to Goods and Services Tax, Constitutional Framework, Orientation to CGST, SGST and IGST, Meaning and Scope of Supply, Types of Supply. Exemptions from GST

### **UNIT 3: TIME, PLACE AND VALUE OF SUPPLY**

**20 Hrs.**

Time of Supply – in case of Goods and in case of Services - Problems on ascertaining Time of Supply; Place of Supply – in case of Goods and in case of Services (both General and Specific Services) – Problems on Identification of Place of Supply; Value of Supply – Meaning, Inclusions and Exclusions. Problems on calculation of ‘Value of Supply’

### **UNIT 4: GST LIABILITY AND INPUT TAX CREDIT**

**14 Hrs.**

Rates of GST – Classification of Goods and Services and Rates based on classification, Problems on computation of GST Liability. Input Tax Credit – Meaning, Process for availing Input Tax Credit – Problems on calculation of Input Tax Credit and Net GST Liability.

### **UNIT 5: GST PROCEDURES**

**06 Hrs.**

Registration under GST, Tax Invoice, Levy and Collection of GST, Composition Scheme, Due dates for Payment of GST, Accounting record for GST, Features of GST in Tally Package. GST Returns – Types of Returns, Monthly Returns, Annual Return and Final Return – Due dates for filing of returns. Final Assessment. Accounts and Audit under GST.

### **BOOKS FOR REFERENCE:**

1. V Rajesh Kumar and Mahadev, “Indirect Taxes”, Mc Graw Hill Education
2. Datey, V S, “Indirect Taxes”, Taxmann Publications.
3. Hiregange et al, “Indirect Taxes”, Puliani and Puliani.
4. Haldia, Arpit, “GST Made Easy”, Taxmann Publications.
5. Chaudhary, Dalmia, Girdharwal, “GST – A Practical Approach”, Taxmann Publications.
6. Garg, Kamal, “Understanding GST”, Bharat Publications.
7. Hiregange, Jain and Naik, “Students’ Handbook on Goods and Services Tax”, Puliani and Puliani.

## 4.5: COST ACCOUNTING

**LEARNING OBJECTIVES:** The objective of this course is to familiarise the students with the cost accounting concepts and their applicability in organisations for the purpose of decision making on cost reduction and efficiency improvement.

### Unit 1: INTRODUCTION TO COST ACCOUNTING

14 Hrs

Meaning, Objectives, Importance and Uses of Cost Accounting, Functions of Cost Accounting Department in an Organisation, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost driver, Responsibility centres; Cost reduction and Cost control; Methods and Techniques of Costing (Meanings Only); Use of IT in Cost Accounting; Limitations of Cost Accounting; **Cost Sheet:** Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet/Statement- Problems on Cost Sheet, Tenders and Quotations.

### Unit 2: MATERIALS COST

12 Hrs.

**Materials:** Meaning, Importance and Types of Materials – Direct and Indirect Material

**Materials procurement:** Procedure for procurement of materials and documentation involved in procurement of materials – (Bill of materials, Material requisition note, Purchase requisition note, Purchase order, Goods received note); **Material Storage and Records:** Duties of Store keeper, Store records- (Bin card, Stores Ledger, Stock Control Cards); **Material Issues and Valuation:** Procedure for material issues, documents used in material issues – (Material Requisition Note, Material Transfer Note, Materials Return Note); Valuation of material issues – preparation of Stores Ledger/ Account – FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems. **Inventory Control:** Inventory control techniques and determination of various stock levels – Problems on level setting and computation of EOQ; ABC Analysis, FSN Inventory, VED Inventory, HML Inventory, Physical Control- KANBAN, JIT Inventory Management Technique, Perpetual Inventory system (Concepts only).

### Unit 3: EMPLOYEE COST

8 Hrs.

**Employee Cost:** Meaning, Components, Classification and Importance of Employee (Labour) Cost in Organisations; **Attendance Procedure** – Time keeping and Time booking, Idle time – Causes and Treatment of Normal and Abnormal Idle time, Overtime- Causes and Treatment (Theory Only); **Methods of Remuneration (Payment of Wages and Incentives)** Problems on calculation of earnings under Time Rate (Straight Time Rate, Halsey and Rowan Methods) and Piece Rate Systems (Straight Piece Rate and Taylor's Differential Piece Rate); **Employee Turnover** – Meaning, Reasons and Effects of LTO/ETO

### Unit 4: OVERHEADS

14 Hrs.

**Overheads:** Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost Allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); Absorption of Overheads: Meaning and Methods of Absorption of Overheads; Problems on Machine Hour Rate.

### Unit 5: RECONCILIATION OF COST AND FINANCIAL ACCOUNTS

8 Hrs.

Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation – Ascertainment of Profits as per Financial Accounts and Cost Accounts and Reconciliation of Profits of both sets of Accounts – Preparation of Reconciliation Statement – Problems.

### **BOOKS FOR REFERENCE**

1. Jain and Narang. Cost Accounting, Kalyani Publication House
2. M.N Arora Cost Accounting , HPH
3. M.V. Shukla – Cost and Management Accounting
4. N.K. Prasad: Cost Accounting, Books Syndicate Pvt. Ltd.
5. Dr. V Rajeshkumar, Dr. R K Srikanth – Cost Accounting MH India
6. Ratnam, Cost Accounting - Kitabmahal
7. P C Tulsian, Cost Accounting – MHE India
8. Nigam & Sharma: Cost Accounting, HPH
9. Dr. B. Mariyappa: Cost Accounting HPH
10. Khanna, Ahuja & Pandey – Practical Costing - S Chand & Co. Ltd.
11. B.S. Raman, Cost Accounting. United Publisher
12. Ravi M. Kishore – Cost Management – Taxmann.

## 4.6: QUALITY MANAGEMENT

**LEARNING OBJECTIVE:** The objective of this course is to impart students with the knowledge on Quality movement, Quality management systems, approaches, tools and techniques that can be adopted in organisations

### **UNIT 1: EVOLUTION OF QUALITY MOVEMENT** **12 Hrs.**

**Concept of Quality, Quality movement, Philosophies of the gurus** - (Edward Deming, Joseph Juran, Genichi Taguchi, Masaki Imai, Philip Crosby) Difference between product and service quality  
**Management approaches to quality improvement** - Total Quality Management (TQM- general model), Continuous improvement, Zero defects, Just-In-Time (JIT), Lean management, Benchmarking

### **UNIT 2: QUALITY MANAGEMENT SYSTEMS, TOOLS AND COST** **12 Hrs.**

**QMS:** Element of Quality Management, Quality management system, principles and benefits  
**Quality Management tools:** Pareto Charts, Cause-and-effect diagrams, Process flow charts, Run diagrams, frequency histograms, scatter diagrams, control charts (Mean & Range).  
**Cost of Quality:** Preventive, appraisal and failure costs

### **UNIT 3: QUALITY CONTROL IN SUPPLY MANAGEMENT** **12 Hrs.**

**Quality Control:** Meaning of Quality control, Aspects of Quality Control, Six Sigma - Principles, Benefits and Steps of Six Sigma.  
**Management Action for Quality Assurance,** Activities under Quality Assurance.  
**Quality control of purchased materials** and products in a supply chain

### **UNIT 4: VENDOR QUALITY MANAGEMENT:** **12 Hrs.**

Meaning of supplier quality, Purchasing's role in managing supplier quality - Vendor quality analysis process, supplier performance measurement, supplier certifications, general problems of vendor quality, Supplier/Vendor Quality Survey, Model for evaluation of Supplier Quality. Supplier Quality improvement: A case study on ALCOA.

### **UNIT 5: QUALITY MOVEMENT SUPPORT** **8 Hrs.**

Organisations supporting the quality movement, Quality Standards comparison, and awards (Malcolm Baldrige National Quality Award)

### **BOOKS FOR REFERENCE:**

1. David N, Burt, Donald W. Dobler, Stephen L. Starling, "World Class Supply Management- A Key to Supply Chain Management", Tata McGraw Hill Publishing Company Ltd., New Delhi.
2. Robert Monczka, Robert Trent, Robert Handfield, "Purchasing and Supply Chain Management, 2<sup>nd</sup> Edition, Thomson South Western.
3. David Simchi-Levi, Philip Kaminsky, Edith Simchi Levi, "Designing & Managing the Supply Chain", Tata Mc Graw Hill
4. Essentials of Supply Chain Management – Dr. R.P. Mohanty & Dr. S.G. Deshmukh, Jaico Publishing House
5. Rahul V Altekar, "Supply Chain Management- Concepts and Cases", PHI. Pvt. Ltd.
6. Production Management – L.C. Jhamb, EPH

## 4.7: PRACTICALS ON SKILL DEVELOPMENT

### Unit 1: FACILITIES MANAGEMENT

- Suggest different types of Facility layout for different types of production processes.
- List out some of the Environmental concerns in material handling
- Identify the different types of tests conducted to test the strength of the packaging materials
- Draft an AMC for utilizing warehousing facility
- Write the process flow chart for Milk Run distribution system
- Study the case of Walmart system of distribution

### Unit 2: ADVANCED CORPORATE ACCOUNTING

- Pass journal entries for redemption of preference shares and Debentures under different methods, using imaginary figures.
- Compile the latest mergers and acquisitions in Indian corporate sector.
- Prepare, with imaginary figures, a Revaluation Account in the books of Amalgamating Company.
- Pass journal entries for internal reconstruction, with imaginary data and figures.
- Prepare the format of 'Statement of Affairs' and 'Liquidator's Statement of Account' with imaginary figures.

### Unit 3: GOODS AND SERVICES TAX

- Present the framework of indirect taxation in India.
- For at least 5 imaginary business transactions, identify 'supply' or 'not a supply'.
- List at least 5 goods and 5 services exempt from GST.
- Show the calculation of 'value of supply' and 'GST Liability' with imaginary figures and applicable rates.
- Show the calculation of GST payable after adjusting 'Input-Tax Credit' with imaginary figures.

### Unit 4: COST ACCOUNTING

- Prepare a Cost Sheet with imaginary figures.
- List the documents required in Inventory Management.
- Demonstrate the valuation of inventory under FIFO / LIFO / Weighted Average Method, with imaginary figures.
- Calculate the amount of 'labour incentive' under Halsey / Rowan Plans, using imaginary data.
- Calculate Machine Hour Rate of 'Production Overhead', with imaginary figures.

### Unit 5: QUALITY MANAGEMENT

- List down the steps involved in getting an ISO Certification.
- Consider yourself as a Quality manager, your objective is to improve the Product and process quality, what type of quality management tools you will apply to improve the quality in both product and process.
- Organization need Quality Assurance or Quality Control, Justify your Views.
- Develop the supplier evaluation form to evaluate the suppliers.
- 7 Sigma is possible. Justify your answer
- Choose any one Company on your own, and list down their quality policy, Process and system

## 5.1: INCOME TAX - I

**LEARNING OBJECTIVE:** The Objective of this subject is to expose the students to the various provision of Income Tax Act relating to computation of Income of individual assessee.

### **UNIT 1: INTRODUCTION TO INCOME TAX** **08 Hrs.**

Brief History of Indian Income Tax - Legal Framework – Types of Taxes - Canons of Taxation – Important Definitions: Assessment, Assessment Year, Previous Year (including Exceptions), Assessee, Person, Income, Casual Income, Gross Total Income – Scheme of taxation. Meaning and classification of Capital & Revenue. Income tax authorities: Powers & functions of CBDT, CIT & A.O.

### **UNIT 2: EXEMPTED INCOMES** **04 Hrs.**

Introduction – Exempted Incomes u/s 10 applicable to Individual Assesseees.  
Agricultural Income – Definition, Scheme of Partial Integration (Theory only)

### **UNIT 3: RESIDENTIAL STATUS AND INCIDENCE OF TAX** **08 Hrs.**

Determination of Residential Status of Individual assesseees, Incidence of Tax. Problems.

### **UNIT 4: INCOME FROM SALARY** **24 Hrs.**

Meaning and Definition - Basis of Charge – Advance Salary – Arrears of Salary – Allowances – Perquisites – Provident Fund - Profits in Lieu of Salary: Voluntary Retirement Compensation, Retrenchment Compensation – Gratuity - Commutation of Pension - Encashment of Earned leave - Deductions from Salary u/s 16 – Problems on computation of taxable Income from Salary.

### **UNIT 5: INCOME FROM HOUSE PROPERTY** **12 Hrs.**

Basis of Charge – Deemed Owners – Exempted House Property Income – Composite Rent - Annual Value – Determination of Annual Value – Treatment of Unrealized Rent – Loss due to Vacancy – Deductions from Annual Value u/s 24 – Problems on computation of taxable Income from House Property.

### **BOOKS FOR REFERENCE:**

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) ltd.
3. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
4. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
5. Gaur & Narang: Income Tax.
6. 7 Lectures – Income Tax – I, VBH
7. Dr.V.Rajesh Kumar and Dr.R.K.Sreekantha: Income Tax – I, Vittam Publications.

## 5.2: AUDITING AND CORPORATE GOVERNANCE

**LEARNING OBJECTIVES:** The objectives of this course is to provide working knowledge of the framework of auditing system in India, and enable the students to acquire an understanding of the tools, techniques and procedure of audit.

### **Unit 1: INTRODUCTION TO AUDITING**

**14 Hrs.**

**Introduction** – Meaning - Definition – Objectives – Differences between Accountancy and Auditing – Types of Audit - Advantages of Auditing – Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Program, Audit report, Recent Trends in Auditing- Digital Auditing and Forensic Audit. Nature & Significance of Tax Audit – Cost Audit - Management Audit. Company Auditor – Appointment – Qualification - Powers - Duties and Liabilities – Professional Ethics of an Auditor.

### **Unit 2: INTERNAL CONTROL**

**10 Hrs.**

Meaning and objectives. Internal Check: Meaning, objectives and fundamental principles. Internal Check as regards: Wage Payments, Cash Sales, Cash Purchases. Internal Audit: Meaning - Advantages and Disadvantages of Internal Audit – Differences between Internal Check and Internal Audit.

### **Unit 3: VOUCHING**

**10 Hrs.**

Meaning - Definition – Importance – Routine Checking and Vouching – Voucher -Types of Vouchers – Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure.

### **Unit 4: VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES**

**12 Hrs.**

Meaning and Objectives of verification and valuation– Position of an Auditor as regards the Valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill – Investments - Stock in Trade. Liabilities: Bills Payable - Sundry Creditors – Contingent Liabilities.

### **Unit 5: CORPORATE GOVERNANCE**

**10 Hrs.**

Introduction, meaning, scope, principles and significance of corporate Governance, strengthening of corporate governance – Role and composition of board. Remuneration of directors and senior executives, Benefits and limitations of corporate governance

### **BOOKS FOR REFERENCE**

1. P N Reddy & Appannaiah, Auditing, HPH
2. TR Sharma, Auditing, Sahitya Bhavan
3. BN Tandon, Practical Auditing, Sultan Chand
4. Dr. Nanje Gowda, Principles of Auditing, VBH
5. Dr. Alice Mani: Principles & Practices of Auditing, SBH.
6. K. Venkataramana, Principles and Practice Of Auditing, SHBP.
7. MS Ramaswamy, Principles and Practice of Auditing.
8. Dinakar Pagare, Practice of Auditing, Sultan Chand
9. Kamal Gupta, Practical Auditing, TMH
10. R.G Sexena - Principles and Practice of Auditing, HPH

## **5.3 : MANAGING PROCUREMENT CONTRACTS AND RELATIONSHIPS**

**LEARNING OBJECTIVE:** The objective of this course is to impart knowledge on the dynamics of relationships in supply chains and understand the contract management, risk and resolution of contractual disputes.

### **UNIT 1: DYNAMICS OF RELATIONSHIPS IN SUPPLY CHAINS**

**08 Hrs.**

Types of relationships – Internal and External. Relationship spectrum, Relationship life cycle, Classification of competitive forces on relationships. Impact of Social, Technological, Economic, Environmental, Political, Legislative and Ethical (STEEPLE) factors on supply chains.

### **UNIT 2: LEGAL ASPECTS ON PERFORMANCE OF CONTRACTS**

**16 Hrs.**

Interpretation of financial and technical data relating to the performance of contracts. Elements of a legally binding agreement. Implied and express terms that affect the performance of contracts. Vital and non-vital terms, breach of contracts, assessment of damages, limits of liability, procedure for termination.

### **UNIT 3: CONTRACT MANAGEMENT**

**12 Hrs.**

Responsibilities for contract management, Contract implementation plans and on-going demand management. Planning and governance for contract management. Resources required for contract management. Responsibilities of a contract manager.

### **UNIT 4: CONTRACTUAL RISK & CONFLICT RESOLUTION**

**12 Hrs.**

Types of Contractual Risks – Internal, Market, Economic, Legal, Ethical and external risks. Assessment of contractual risks. Approaches to conflict resolution – Negotiated settlement, Alternative dispute resolutions, other mechanisms

### **UNIT 5: SUPPLIER RELATIONSHIP MANAGEMENT**

**08 Hrs.**

Definitions and Comparison of Contract Management & Supplier Relationship Management. Techniques for Supplier Relationship Management, Approaches to supplier development, Techniques for relationship improvement

### **BOOKS FOR REFERENCE**

1. N. Viswanadham and Y. Narahari. Performance Modelling of Automated manufacturing Systems. Prentice Hall of India, 1998.
2. Sunil Chopra and Peter Meindl. Supply Chain Management: Strategy, Planning, and Operation, Prentice Hall of India, 2002.
3. Jeremy F. Shapiro. Modelling the Supply Chain. Duxbury Thomson Learning, 2001.
4. David Simchi Levi, Philip Kaminsky, and Edith Simchi Levi. Designing and Managing the Supply Chain: Concepts, Strategies, and Case Studies. Irwin McGraw Hill, 2000.
5. Donald Waters, Logistics- An Introduction to Supply Chain Management, Palgrave Macmillan, New York,
6. Dr. Martin Khan, Sales & Distribution Management, Excel Books
7. Dr. S. V. Bhave, Physical Distribution Management

## 5.4: FREIGHT TRANSPORT SYSTEM

**LEARNING OBJECTIVE:** The objective of this course is to impart knowledge on transport functionality, administration, documentation, and pricing to facilitate seamless flow of goods.

### UNIT: 1 TRANSPORT FUNCTION

**12 Hrs.**

**Transport functionality** - Transport structure and classification - Principles and participants -Transport service-Traditional carriers, package service, ground package service, Air package service- Intermodal Transportation - Piggyback/TOFC/COFC, Containerships, Non-operating intermediaries; **Modes of Transport** – Rail, Water, Pipeline, Air, Motor Carriers.

### UNIT 2: TRANSPORTATION ECONOMICS AND PRICING

**08 Hrs.**

Economic drivers; Transportation economics and Pricing Strategy, Rates and Rating Systems: - Class Rates, Cube rates, Commodity Rates, Special Rates and Services

### UNIT 3: TRANSPORT ADMINISTRATION

**10 Hrs.**

Operations Management, Consolidation, Negotiation, Control, Auditing and Claim Administration, Logistical Integration, Responsibilities of Traffic Department.

### UNIT 4: TRANSPORT DOCUMENTATION

**14 Hrs.**

**Transport documents:** Delivery Order, Dock receipt, Bill of Lading, Freight Bill, Sea waybill (SWB/e-SWB), Airway Bill (AWB/e-AWB), shipping guarantee, packing note or list, consignment note - Shipping Manifest.

**Export documents:** BOL, certificate of origin, commercial invoice, consular documents, destination control statement, Dock receipt, EEI, Export license, Export packing list, Free trade documents, inspection certificate, insurance certificate, shipper's letter of instruction.

### UNIT 5: PRICING

**12 Hrs.**

Pricing fundamentals – Fundamentals of Pricing, F.O.B Pricing, Delivered pricing - Pricing issues-potential discrimination, quantity discounts, pick up allowances, promotional pricing, menu pricing-platform service pricing, value added service cost, efficiency incentives

### BOOKS FOR REFERENCE

1. Rahul V Altekar, "Supply Chain Management- Concepts and Cases", (240-269) Prentice Hall of India Pvt. Ltd.
2. Donald. J. Bowersox & Donald. J. Closs, Logistical Management-The integrated Supply Chain Process, TATA Mc-Graw Hill
3. Sunil Chopra & Peter Meindl, Supply Chain Management, PHI
4. Donald J Bowersox, David J Closs, M Bixby Cooper, Supply Chain Logistics Management- McGraw Hill Education, 3<sup>rd</sup> Indian Edition.
5. 4. David Simchi-Levi, Philip Kaminsky, Edith Simchi-Levi, Ravi Shankar, Designing and Managing the Supply Chain, Concepts, Strategies and case studies, McGraw Hill Education (India) Private Ltd.

## 5.5: SOURCING FOR LOGISTICS & SUPPLY CHAIN

**LEARNING OBJECTIVES:** The objective of this course is to enable students to understand the various aspects of sourcing for suppliers and techniques of assessing their capabilities

### **UNIT 1: SOURCING**

**08 Hrs.**

Definition. Approaches to sourcing. Sole sourcing – Single, Dual & Multiple sourcing arrangements, other sourcing/purchasing strategies, Tendering – Open, Restricted and Negotiated approaches. Intra–Company trading and Transfer pricing arrangement, Implications of International Sourcing.

### **UNIT 2: EXTERNAL SOURCING**

**16 Hrs.**

Criteria for sourcing requirement from external suppliers – Quality Assurance, Environmental and Sustainability, Technical Capabilities, System Capabilities, Labour Standards, Financial Capabilities. Award criteria – Price, Total Life Cycle Costs, Technical Merit, Added Value Solutions, Systems, Resources.

### **UNIT 3: ASSESSMENT OF FINANCIAL STABILITY**

**12 Hrs.**

Sources of information on potential suppliers' Financial performance. Financial reports – Profit & Loss Statements, Balance Sheets, and Cash Flow Statements. Ratio Analysis on Liquidity, Profitability, Gearing and Investment. Role of credit rating agencies.

### **UNIT 4: ASSESSMENT OF MARKET DATA**

**12 Hrs.**

Analysing Suppliers' Market. Secondary Data on Markets & Suppliers. Indices that measure economic data. Process of obtaining tenders and quotations. Decision criteria for tenders and quotations. Criteria to assess tenders and quotations – use of weighted points system.

### **UNIT 5: LEGISLATIVE, REGULATORY & ORGANIZATIONAL REQUIREMENTS**

**08 Hrs.**

Legislative, Regulatory & Organizational Requirements when sourcing from not-for-profit, private and public sector suppliers. Competitive tendering process. Timescales on tendering process. Procedure for award of contract. Regulatory bodies.

### **BOOKS FOR REFERENCE:**

1. Donald Waters, Logistics - An Introduction to Supply Chain Management, Palgrave Macmillan, New York,
2. John Gattorna , Handbook of Logistics and Distribution Management.
3. P. Fawcett, R. McLeish and I Ogden, Logistics Management.
4. D.M. Lambert & J R Stock, Richard D Irwin Inc., Strategic Logistics Management.
5. Martin Christopher, Logistics and Supply Chain Management, Pitman Publishing, 2<sup>nd</sup> Edition
6. David N, Burt, Donald W. Dobler, Stephen L. Starling, “World Class Supply Management- A Key to Supply Chain Management”, Tata McGraw Hill Publishing Company Ltd., New Delhi.

## **5.6: SUPPLY CHAIN MANAGEMENT IN SERVICE INDUSTRY**

**LEARNING OBJECTIVES:** The objective of this course is to enable students to understand the concept of services. Service sector and service supply chains, service marketing mix, process enablers and service strategies

### **UNIT 1: INTRODUCTION TO SERVICES 12 Hrs.**

Nature of Services; Characteristics of Services – Intangibility, Inconsistency, Inseparability, and Inventory; Search, Experience and Credence Attributes; Classification of Services; Consumer versus Industrial Services.

Global and Indian Scenario in services sector: Importance of Services Marketing; Every business a service business; Service as key differentiator for manufacturing industries, Overview of Service Industry

### **UNIT 2: SUPPLY CHAIN SERVICES 14 Hrs.**

Introduction to the 7 Ps of Services Marketing Mix; Product-Service, Continuum; Standalone service, Products; Service products bundled with tangible products; Service Life Cycle. Management Components of SCM in services

Procurement and Distribution: Procurement and Distribution Strategies for Services; Challenges in Procurement and Distribution of Services; Role of Internet in Procurement and Distribution of Services.

### **UNIT 3: SERVICE PROCESS ENABLERS 14 Hrs.**

Human Resource Factor: The key role of service employees in a service business; Service profit chain, Concept of Service encounter – Moment of Truth; Training and development of employees; Motivation and empowerment

Service as Process: Service as a process & as a system - Different process aspects and managerial challenges - Strategies for managing inconsistency – Customer role in services - Customers as ‘co-producers’; Self Service Technologies, – Customer Service in Service Marketing

### **UNIT 4: SERVICE STRATEGY 08 Hrs.**

Sourcing strategy- The Role of Sourcing in Supply Chain, Supplier Scoring & Assessment, Sourcing Planning & Analysis, Making Sourcing decisions in Practice.

Costing and Revenue Management Strategy; Applying technology to service settings, e-services.

### **UNIT 5: SERVICE QUALITY & SUPPLY CHAIN PERFORMANCE MEASUREMENT 08 Hrs.**

Monitoring and Measuring customer satisfaction, Order taking and fulfillment; Service Guarantee - Handling complaints effectively; Defects, Failures and Recovery. Concept and Importance of quality in Services; How customers evaluate service performance, Service Quality Models; Supply Chain Performance Measurement and Supply Chain Management - Future Directions

### **BOOKS FOR REFERENCE:**

1. Supply Chain Management ----Sunil Chopra & Peter Meindl (PHI)
2. Essentials of Supply Chain Management -Dr. R.P Mohanty & Dr. S.G. Deshmukh, Jaico student edition
3. David N, Burt, Donald W. Dobler, Stephen L. Starling, “World Class Supply Management- A Key to Supply Chain Management”, Tata McGraw Hill Publishing Company Ltd., New Delhi
4. Rahul V Altekar, “Supply Chain Management- Concepts and Cases”, Prentice Hall of India Pvt. Ltd

## **5.7: PRACTICALS ON SKILL DEVELOPMENT**

### **Unit 1: INCOME TAX – I**

- Present the framework of Taxation in India.
- List at least 10 incomes exempt from tax
- Compute Taxable Salary of at least two individuals in your family / circle.
- Compute Taxable Income from House Property of your family or of any person in your neighborhood, making necessary assumptions.

### **Unit 2: AUDITING AND CORPORATE GOVERNANCE**

- Design and develop an audit plan program for a partnership firm
- Design and develop an audit plan program for a joint stock company
- State the various sources of audit evidence and justify their reliability
- Draft an audit report (qualified or clean) with imaginary data.

### **Unit 3: MANAGING PROCUREMENT CONTRACTS AND RELATIONSHIPS**

- Identify the activities that lead to breach of contracts
- List out the various means and mechanisms for settling contractual disputes.
- Chart the framework for ethical behaviour in procurement.
- List out the SMI professional code of Ethics for purchasing.

### **Unit 4: FREIGHT TRANSPORT SYSTEM**

- Identify any two products suitable for transportation via Rail, Water, Pipeline, Air, Motor Carriers
- Identify the best modes of transport for textiles and spices from India to USA
- Draft a BOL for shipment of goods
- List out and explain the different kinds of Pricing

### **Unit 5: SOURCING FOR LOGISTICS & SUPPLY CHAIN**

- Highlight the stages when Early Supplier Involvement is encouraged by companies to maximise the benefits
- List out the Regulatory bodies connected to sourcing.
- Identify the benefits of co-location of suppliers to the company.
- List out the Credit rating agencies for supplier assessment.

### **Unit 6: SUPPLY CHAIN MANAGEMENT IN SERVICE INDUSTRY**

- Draw a chart showing the 7 Ps of Services Marketing Mix
- List out the offerings that come under service industry
- List out some of the e-services provided in the retail Supply chains.
- Develop a Service Quality Model for any one service of your choice.

## 6.1: INCOME TAX – II

**LEARNING OBJECTIVE:** The Objective of this subject is to make the students understand the computation of Taxable Income and Tax Liability of Individual Assessee under various heads.

### **UNIT 1: PROFITS AND GAINS FROM BUSINESS OR PROFESSION** **16 Hrs.**

Meaning and Definition of Business, Profession – Vocation - Expenses Expressly Allowed – Allowable Losses – Expenses Expressly Disallowed – Expenses Allowed on Payment Basis - Problems on Computing taxable Business Incomes of Proprietary Concerns and Problems on Computing Income from Profession - Chartered Accountants, Advocates and Medical Practitioners.

### **UNIT 2: CAPITAL GAINS** **14 Hrs.**

Basis of Charge – Capital Assets – Transfer of Capital Assets – Computation of Taxable Capital Gains – Exemptions U/S 54, 54B, 54D, 54EC, 54F.

### **UNIT 3: INCOME FROM OTHER SOURCES** **08 Hrs.**

Taxable Income under the head Other Sources – Dividend Income – tax treatment for dividends, Interest on Securities, Rules for Grossing up, Bond Washing Transactions, – Problems on Computing Taxable Income from Other Sources.

### **UNIT 4: SET-OFF AND CARRY FORWARD OF LOSSES AND DEDUCTIONS FROM GROSS TOTAL INCOME** **08 Hrs.**

Meaning – Provision for Set-off & Carry forward of losses (Theory only).

Deductions u/s: 80C, 80CCC, 80CCD, 80D, 80E, 80G, 80GG, 80GGC, 80TTA, 80TTB, 80U.

### **UNIT 5: ASSESSMENT OF INDIVIDUALS** **10 Hrs.**

Computation of Total Income and Tax Liability of an Individual Assessee (In case of income from salary & house property, only computed income shall be given).

### **BOOKS FOR REFERENCE:**

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) ltd.
3. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
4. Gaur & Narang: Income Tax, Kalyani
5. B.B. Lal: Income Tax, Central Sales Tax Law & Practice, Konark Publisher (P) Ltd.
6. Singhania: Income Tax
7. Dr. H.C Mehrothra : Income Tax, Sahitya Bhavan
8. 7 Lecturer Income Tax – VBH

## 6.2: INDIAN ACCOUNTING STANDARDS AND IFRS

**LEARNING OBJECTIVE:** The objective of this subject is orient the students about the background and provisions of **accounting standards** which govern and guide the accounting process and preparation of financial statements.

### **Unit 1: ACCOUNTING STANDARDS**

**06 Hrs.**

Meaning of Accounting Standards - Need for Accounting Standards - Significance or advantages of Accounting Standards – Limitations of Accounting Standards. Orientation to International Accounting Standards, International Financial Reporting Standards and Convergence to IFRS. Accounting Standards in Indian Context – Introduction to Indian Accounting Standards (Ind AS). Accounting Bodies. Procedure for issuing Accounting Standards by the Accounting Standards Board.

### **Unit 2: PREPARATION OF FINANCIAL STATEMENTS AS PER IND AS**

**12 Hrs.**

Framework for preparation of financial statements. Presentation of Financial Statements as per Ind AS 1: Statement of Profit and Loss, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Notes to Accounts. Problems on preparation of Statement of Profit & Loss and Balance Sheet.

### **Unit 3: PROVISIONS UNDER ACCOUNTING STANDARDS FOR ITEMS APPEARING IN FINANCIAL STATEMENTS**

**14 Hrs.**

Revenue Recognition (Ind AS 18); Valuation of Inventory (Ind AS 2); Property, Plant and Equipment, including Depreciation (Ind AS 16); Borrowing Cost (Ind AS 23), Intangible Assets (Ind AS 38), Provisions (Ind AS 37), Earnings per Share (Ind AS 33)

### **Unit 4: PROVISIONS UNDER ACCOUNTING STANDARDS FOR ITEMS THAT DO NOT APPEAR IN FINANCIAL STATEMENTS**

**10 Hrs.**

Segment Reporting (Ind AS 108), Related Party Disclosures (Ind AS 24), Events occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind AS 34)

### **Unit 5: CONSOLIDATED FINANCIAL STATEMENTS**

**14 Hrs.**

Meaning of Group, Holding and Subsidiary Company, Purpose and benefits of preparing Consolidated Financial Statements, Requirements of Companies Act, 2013 in respect of Consolidation of Financial Statements, Components of Consolidated Financial Statements, Calculation of Minority Interest, Calculation of Goodwill or Capital Reserve on Consolidation. Accounting treatment for inter-company debts, unrealised profit on stock, unrealised profit on fixed assets, and inter-company dividends.

### **BOOKS FOR REFERENCE:**

1. Study material of the Institute of Chartered Accountants of India
2. Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH
3. Hanif & Mukherjee, Corporate Accounting, Mc Graw Hill Publishers.
4. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers

### **6.3: PROJECT MANAGEMENT & SUPPLY CHAIN PROCESS REDESIGN**

**LEARNING OBJECTIVES:** The objective of this course is to enable the students to understand the inter-linkage between complex activities and learn about tools and techniques to manage the project activities

**UNIT 1: PROJECT MANAGEMENT** **06 Hrs.**

What is Project Management, Steps in Project Management, Deming cycle for Project Management. Project Manager – Roles & Responsibilities, Project management Tools and techniques.

**UNIT 2: PROJECT PLANNING** **12 Hrs.**

Project Planning –Scope, Objective, Project Feasibility Study –Technical feasibility –Scope, Project Budgeting and Costing, Social Cost Benefit Analysis –steps.

**UNIT 3: PROJECT RISK MANAGEMENT** **12 Hrs.**

Types of Project Risk in Supply Chain, Risk components, Measures of Risk Sensitivity Analysis.

**UNIT 4: PROJECT DATA MANAGEMENT** **12 Hrs.**

Basic Steps in Data collection for Project Management, System & Procedure. Planning the Project of Supply Chain management – Communication, Man Management, Material Management and Cost management.

**UNIT 5: PROJECT CONTROL** **14 Hrs.**

Project Control –Program/Scope, Performance, Schedule, and Cost Control-Methods of Cost Control, PERT AND CPM, HR Role in Project Management and Organization Structure.

**Note: The students may work out problems in Project Management using TORA software**

**BOOKS FOR REFERENCE:**

1. V. C. Sontakki , Project Management --- (Himalaya Publishing Home)
2. Larson and Desai, Project Management- The managerial process, Tata McGraw Hill Education

## 6.4: INTERNATIONAL SUPPLY MANAGEMENT

**LEARNING OBJECTIVES:** The objective of this course is to impart knowledge on the global scenario of supply (sourcing) management, legal and ethical considerations in global supply chains.

### **UNIT 1: GLOBAL SUPPLY MANAGEMENT 10 Hrs.**

Stages in Global Supply Management, Reasons for global sourcing, Potential problems, Currency and payment issues, Managing international currency risks, Political and economic alliances: EU, NAFTA, ASEAN, APEC

### **UNIT 2: COMPENSATION AND NEGOTIATIONS FOR INTERNATIONAL SUPPLY 12 Hrs.**

**Compensation:** Introduction to Contract Compensation, Types- general and special type of contract compensation arrangements, considerations in selection of contract types.

**Negotiations:** Objectives of negotiations, Negotiation process, Negotiations in Supply chain management- Contractual, Collaborative and Alliance negotiating techniques.

### **UNIT 3: CONTRACT MANAGEMENT IN GLOBAL SUPPLY CHAINS 10 Hrs.**

Need for better Contract Management, Monitoring and managing the project progress, monitoring and controlling the total supplier performance, supplier evaluation techniques.

### **UNIT 4: ETHICAL AND PROFESSIONAL STANDARDS AND LEGAL CONSIDERATIONS**

**12 Hrs.**

**Ethics:** Ethics in supply management context, Principles and standards of supply management practice, Management responsibilities - written standards, ethics training and education, departmental environment; dealing with grey areas.

**Legal Considerations:** Basic and Special legal considerations, dispute resolution, JIT contracts, International consideration.

### **UNIT 5: WORLD CLASS SUPPLY CHAIN MANAGEMENT**

**12 Hrs.**

World class Demand management: Meaning of Demand Management, World class demand management (WCDM), Four-stage model of demand management and logistics management, The Bullwhip effect, World class logistics management (WCLM), Role of IT in Supply Management

Implementing World Class Supply Management: Strategic Planning, Leadership, Transformational training.

### **BOOKS FOR REFERENCE:**

1. Supply chain Management, Sunil Chopra & Peter Meindl (PHI)
2. Dr. R.P. Mohanty & Dr. S.G. Deshmukh, "Essentials of Supply Chain Management", Jaico Student Edition
3. Rahul V Altekar, "Supply Chain Management- Concepts and Cases", Prentice Hall of India Pvt. Ltd.
4. David Simchi-Levi, Philip Kaminsky, Edith Simchi-Levi, Ravi Shankar, Designing and Managing the Supply Chain, Concepts, Strategies and case studies, McGraw Hill Education (India) Private Ltd.
5. David N, Burt, Donald W. Dobler, Stephen L. Starling, "World Class Supply Management- A Key to Supply Chain Management", Tata McGraw Hill Publishing Company Ltd., New Delhi.

## **6.5 : GLOBAL ENVIRONMENT FOR SUPPLY CHAIN MANAGEMENT**

**LEARNING OBJECTIVE:** The objectives of this course is to enable students to understand the global market forces and the strategies adopted to manage risks in supply chains.

### **UNIT I: GLOBAL SUPPLY CHAINS**

**12 Hrs.**

Introduction, Forces of Global Supply Chain-Global market force, Technology force, Global cost force, Political force, Stage of International Development.

### **UNIT 2: GLOBAL SUPPLY CHAIN STRATEGIES AND RISK MANAGEMENT**

**12Hrs.**

Risk of Global Supply Chain- Speculative Strategies, Hedge Strategies, Flexible Strategies, Requirements for Global Strategy implementation, Advantages of Global Supply Chains. Supply Chain security.

### **UNIT 3: ISSUES IN INTERNATIONAL SUPPLY CHAIN MANAGEMENT**

**12 Hrs.**

Issues in International Supply Chain Management –International Versus Regional Product, Local autonomy versus control logistics –Importing & Exporting, Main forces, Barriers

### **UNIT 4: GLOBAL SUPPLY CHAIN PERFORMANCE**

**12 Hrs.**

The Global Supply Chain-Performance, Cycle length, Operations, System Integration, Alliances, Views of Global Logistics –Importing & Exporting, Main force.

### **UNIT 5: GREEN SUPPLY CHAINS**

**08 Hrs.**

Green Supply Chain –Strategies. Green Supply Chain indicators, Strategic, tactical, Operational. Wastivity in Supply Chain.

### **BOOKS FOR REFERENCE:**

1. Supply chain Management - Sunil Chopra & Peter Meindl (PHI)
2. Logistical Management - Donald J. Bowersox & David J. Closs (TATA MC GRAW HILL)
3. Dr. R.P.Mohanty & Dr. S.G. Deshmukh, “Essentials of Supply Chain Management”, (Jaico Student Edition)
4. David Simchi Levi, Philip Kaminsky, and Edith Simchi Levi. Designing and Managing the Supply Chain: Concepts, Strategies, and Case Studies. Irwin McGraw Hill, 2000.
5. David N, Burt, Donald W. Dobler, Stephen L. Starling, “World Class Supply Management- A Key to Supply Chain Management”, Tata McGraw Hill Publishing Company Ltd., New Delhi.

## **6.6: INFORMATION TECHNOLOGY & SUPPLY CHAIN MANAGEMENT**

**LEARNING OBJECTIVES:** The objective of this course is to familiarise the students with the technology enablers and support systems for supply chain management.

### **UNIT 1: INFORMATION TECHNOLOGY IN SUPPLY CHAINS 10 Hrs.**

Need for IT in business, Goals of Supply chain IT, The role of IT in Supply chain, Uses of IT in inventories, transportation & facilities within a supply chain, Supply Chain IT frame Work-macro Processes, IT for Supply Chain excellence, The future of IT in Supply Chain.

### **UNIT 2: ADVANCED PLANNING AND SCHEDULING 12 Hrs.**

Evolution of APS, Features of APS, Benefits of APS, APS implementation, Different APS tools- APO(Advanced planner and optimiser for SCM business scenarios, SC monitoring, SC collaboration, network design, demand planning, Production planning, Transport planning/vehicle scheduling, APO master data.

Multi-site planner (MSP), Data warehousing- characteristics and functions, Data Mining- Elements and techniques, Role of data mining in SCM.

### **UNIT 3: SUPPLY CHAIN IT INFRASTRUCTURE 10 Hrs.**

Information Technology infrastructure – Presentation Devices, Communication Devices, Data base, System architecture, Service oriented architecture (SOA), SOA strategies of companies, ERP vendor platforms, RFID and POS data, Business benefits of RFID.

### **UNIT 4: SUPPLY CHAIN IT IMPLEMENTATION 12 Hrs.**

The Supply chain IT in Practice, Integrating Supply chain information Technology, Stage of Development, and Implementation of ERP & DSS, Structure of DSS, Selection of Supply Chain DSS, Supply Chain Master Planning.

### **UNIT 5: SUPPLY CHAIN INFORMATION SYSTEM DESIGN 12 Hrs.**

Supply chain information System Design- Planning, Capacity, Performance requirement, manufacturing requirement, Operation, Transportation, Inventory development. E-Business –Role in Supply chain, Framework, Impact on Cost.

### **BOOKS FOR REFERENCE:**

1. David Simchi Levi, Philip Kaminsky, Edith Simchi –Levi Designing & Managing –The Supply Chain, TATA MCGRAW-HILL.
2. Sunil Chopra & Peter Meindl, Supply Chain Management, PHI
3. Donald Waters, Logistics- An Introduction to Supply Chain Management, Palgrave Macmillan, New York
4. Logistical Management-The integrated Supply Chain Process – Donald. J. Bowersox & Donald. J. Closs, TATA McGraw Hill
5. Dr. R.P. Mohanty & Dr. S.G. Deshmukh, Essentials of Supply Chain Management –, Jaico Publishing House
6. Rahul V Altekar, “Supply Chain Management- Concepts and Cases”, Prentice Hall of India Pvt. Ltd.

## **6.7: PRACTICALS ON SKILL DEVELOPMENT**

### **Unit 1: INCOME TAX – II**

- Compute Taxable business Income of a Proprietary concern in your vicinity, with imaginary figures.
- Compute Taxable Income and Tax Liability of any professional (Doctor or Advocate or Chartered Accountant etc.,) with imaginary data
- State and explain the various exemptions from capital gains. [Sections 54, 54B, 54D, 54EC, 54F]
- Compute the Tax Liability of at least 3 individuals in your family / circle.

### **Unit 2: INDIAN ACCOUNTING STANDARDS AND IFRS**

- Set out the procedure for issue of an Accounting Standard by the Accounting Standards Board.
- List out the financial statements in accordance with Ind AS 1 and show the formats of the same with imaginary figures.
- Explain the main provisions of Ind AS 2, Ind AS 16 and Ind AS 18
- State and explain the provisions pertaining to Segment Reporting and Related Party Disclosure under Ind AS.

### **Unit 3: PROJECT MANAGEMENT & SUPPLY CHAIN PROCESS REDESIGN**

- Construct WBS for Building Construction
- List down the different examples of the Project
- Differentiate Project /Program/Portfolio
- Company wants to select the new project, as a project manager what types of tools you will used to evaluate and select the project.

### **Unit 4: INTERNATIONAL SUPPLY MANAGEMENT**

- Bring out any 5 differences between contractual, collaborative relationships and alliance partnerships in supplier relations
- Chart out the impacts of the Bullwhip effect on demand forecasting and the errors involved therein.
- According to you, highlight the ethical considerations to be taken into account in sourcing
- Identify any currency and payment issues that Indian Companies might undergo with any specific country while sourcing

### **Unit 5: GLOBAL ENVIRONMENT FOR SUPPLY CHAIN MANAGEMENT**

- Show the Stage of International Development in a chart form
- Study the Supply Chain security issues in global supply chains.
- Discuss the Green Supply Chain strategies of any two select Companies.
- Prepare a chart showing Supply Chain performance metrics using SCOR Model

### **Unit 6: INFORMATION TECHNOLOGY & SUPPLY CHAIN MANAGEMENT**

- Compare Amazon and Wall mart IT infrastructure towards the supply chain management
- Design a Supply Chain Information system for Grocery store.
- Design supply chain information system for Manufacturers
- Design supply chain information system for Hospitals

