

**BHARATHIARUNIVERSITY: COIMBATORE - 641 046**  
**B.Com (INTEGRATED LOGISTICS)**

(For the CCII students admitted from the academic year 2016 – 17onwards)

**SCHEME OF EXAMINATION - CBCS PATTERN**

Part	Study Components	Course Title	Ins. hrs / week	Examinations				Credits
				Dur.Hr	CIA	Uni. Exam	Total	
<b>SEMESTER –I</b>								
I	Language-I		6	3	25	75	100	4
II	English-I		6	3	25	75	100	4
III	Core I - Principles of Accounting		5	3	25	75	100	4
III	Core II- Business Organisation and Office Management		5	3	25	75	100	4
III	Allied Paper I – Introduction to Shipping		6	3	25	75	100	4
IV	Environmental Studies #		2	3	-	50	50	2
<b>SEMESTER-II</b>								
I	Language-II		6	3	25	75	100	4
II	English-II		6	3	25	75	100	4
III	Core III - Financial Accounting		5	3	25	75	100	4
III	Core IV - Principles of Marketing		5	3	25	75	100	4
III	Allied Paper II- Logistics Management		6	3	25	75	100	4
IV	Value Education - Human Rights #		2	3	-	50	50	2
<b>SEMESTER-III</b>								
III	Core V – Custom House Agency		5	3	25	75	100	4
III	Core VI - Commercial Law		5	3	25	75	100	4
III	Core VII – Supply Chain Management		5	3	25	75	100	4
III	Core VIII- Banking and Foreign Exchange		5	3	25	75	100	4
III	Allied : III - Business Mathematics and statistics		5	3	25	75	100	4
IV	Skill based Subject -1: Management Information System.		3	3	20	55	75	3
IV	Tamil @ / Advanced Tamil # (or)Non-Major Elective-I Yoga for Human Excellence # / Women's Rights # Constitution of India #		2	3	50		50	2
<b>SEMESTER-IV</b>								
III	Core IX - Corporate Accounting-I		5	3	25	75	100	4
III	Core X - Containerization & Allied Business		6	3	25	75	100	4
III	Core XI - Business Taxation		5	3	25	75	100	4
III	Core XII – Port, Terminals and Cargo Logistics		5	3	25	75	100	4
III	Allied : IV : Executive Business Communication		3	3	20	55	75	3
IV	Skill based Subject-2 : Computer Applications (MS-Word and MS-Excel)-Practical –I		4	3	-	-	-	-
IV	Tamil @ / Advanced Tamil # (or) Non-major elective - II: General Awareness #		2	3	50		50	2

<b>SEMESTER –V</b>							
III	Core XIII - Corporate Accounting- II	6	3	25	75	100	4
III	Core XIV – Accounting for Management	5	3	25	75	100	4
III	Core XV–Warehousing and inventory Management	5	3	25	75	100	4
III	Core XVI - Income Tax Law and Practice	6	3	25	75	100	4
III	Elective-I :Exim Management	4	3	25	75	100	4
IV	Skill based Subject-3: Computer Applications : MS-PowerPoint, MS-Access and Tally 9.2 -Practical-II	4	3	40	60	100	4
<b>SEMESTER –VI</b>							
III	Core XVII – Shipping Accounts	6	3	25	75	100	4
III	Core XVIII - Principles of Auditing	5	3	25	75	100	4
III	Core XIX–Legal aspects in logistics practice	5	3	20	55	75	3
III	Elective -II: International Business Strategy	6	3	25	75	100	4
III	Elective-III: E Commerce	5	3	25	75	100	4
IV	Skill based Subject-4 : SAP– Practical	3	3	30	45	75	3
V	Project*	-		-	-	100	4
<b>TOTAL</b>						<b>3500</b>	<b>140</b>

\$ Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively.

@ No University Examinations. Only Continuous Internal Assessment (CIA)

# No Continuous Internal Assessment (CIA). Only University Examinations

\* Project work: For Report 80% Marks & Viva-Voce 20% Marks

## SEMESTER I PRINCIPLES OF ACCOUNTING

### Core I

**Objective:** On successful completion of this course, the student should have understood

- Concepts and conventions of Accounting.
- Basic Accounting framework

**UNIT –I** Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal –Ledger – Subsidiary books – Trial balance.

**UNIT – II** Final accounts of a sole trader with adjustments – Errors and rectification

**UNIT – III** Bill of exchange- Accommodation bills – Average due date – Account current.

**UNIT – IV** Accounting for consignments and Joint ventures

**UNIT – V** Bank Reconciliation statement – Receipts and Payments and Income and expenditure account and Balance sheet – Accounts of professionals.

**Note:** Distribution of Marks between problems and theory shall be 80% and 20%.

### **BOOKS FOR REFERENCE:**

1. N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy – S.Chand & Company Ltd.,
2. T.S.Grewal – Introduction to Accountancy- S.Chand & Company Ltd.,
3. R.L.Gupta, V.K.Gupta, M.C.Shukla – Financial Accounting – Sultan Chand& sons
4. T.S.Grewal, S.C.Gupta, S.P.Jain – Advanced Accountancy- Sultan Chand& sons
5. K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers
6. S.K.Maheswari, T.S.Reddy - Advanced Accountancy-Vikas publishers
7. A.Murthy -Financial Accounting – Margham Publishers
8. P.C.Tulsian - Advanced Accountancy – Tata McGraw Hill Companies.
9. A.Mukherjee, M.Hanif – Modern Accountancy. Vol.1- Tata McGraw Hill Companies

### Core II

## BUSINESS ORGANISATION AND OFFICE MANAGEMENT

**Objective:** On successful completion of this course, the student should have understood

- Nature and types of business organizations.
- Process of decision-making.

**UNIT – I** Nature and scope of Business, Forms of Business Organization –Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.

**UNIT – II** Location of Business – Factors influencing location, localization of industries – Size of forms, Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Relative Merits and Demerits.

**UNIT – III** Stock Exchange - Functions – Procedure of Trading – Functions of SEBI – DEMAT of shares- Trade Association-Chamber of Commerce.

**UNIT – IV** Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing.

**UNIT –V** Office machines and equipment – Data Processing Systems – EDP –Uses and Limitations – Office Furniture.

**BOOKS FOR REFERENCE:**

1. Y.K.Bhushan – Business Organisation and Management – Sultan Chand & sons
2. Shukla - Business Organisation and Management – S.Chand & Company Ltd.,
3. Saksena – Business Administration and Management – Sahitya Bhavan
4. Singh.B.P & Chopra - Business Organisation and Management – Dhanpat Rai & sons
5. R.K.Chopra – Office Management – Himalaya Publishing House
6. J.C.Deneyer - Office Management
7. Chatterjee – Modern Business

**Allied I**

**INTRODUCTION TO SHIPPING**

**Objective:**

To bring awareness amongst the students about the origin of ships, the documents used every day in shipping practice and the History of shipping.

**UNIT-1: SHIPPING INDUSTRY**

Introduction to Shipping & Logistics - Shipping and Logistics in India - India's Role in world Shipping Market – Global Shipping market – Scope & Opportunities of Shipping industry – Various facets of Shipping industry – Role of shipping for economic growth – Future trend of Shipping – Professionalism in shipping – Relevance of Training

**UNIT – II: MARITIME HISTORY**

Reminiscence of Maritime History - Citations from Vedas & Genesis – Time Line of Transportation and various means of transportation - Explorers of the sea - Ships in warfare - Indian Maritime History - Indian Emperors and Ocean expeditions - Trading from India - History of Shipping - Shipping Phonetics.

**UNIT - III: MARITIME GEOGRAPHY**

Maps and Atlas - Grids and its uses - Transport Geography - Economical Geography - Tides, Current, Climate and weather - Oceans and Seas - Importance of Ocean Transport System - Canals and Rivers for Transportation – Top 10 navigable canals in the world.

#### **UNIT - IV: SHIPS**

Logs to modern Ship - Authentication – Evolution and types of Ships – origin of Documents – Ships & its positions – World's top Ship owners - Ports in India – World's top Ports –Governmental bodies connected to Shipping – Piracy in the world - Myths and wonders in the shipping world

#### **UNIT - V: LOGISTICS IN SHIPPING**

Role of Logistics in Shipping – Negligence and Omissions resulting in failure of Logistics - View on Supply Chain management – Introduction to Cold Chain and Retail Marketing – FDI's – India's role in the world trade - International Governing bodies connected to shipping and their importance – Governmental bodies connected to Shipping in India and its importance – World tonnages - General view on the legalities of shipping – Cabot-age law – Embargo and its repercussions

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

1. The Spanish Armada by Robert Appleton
2. Oxford Encyclopedia of Maritime History - War at Sea 1) Naval Warfare 2) Indian Maritime History 3) Vedas Small

### **SEMESTER II**

#### **FINANCIAL ACCOUNTING**

#### **Core III**

#### **Objectives:**

On successful completion of this course the student should have Knowledge in the practical applications of accounting

#### **UNIT I**

Accounting for Depreciation –need for and significance of depreciation, methods of providing depreciation- Reserves and Provisions

#### **UNIT II**

Investment accounts – Royalty excluding Sublease

#### **UNIT III**

Single Entry system-meaning and features-Statement of affairs method and Conversion method

#### **UNIT IV**

Departmental accounts – transfers at cost or selling price –Branch excluding foreign branches

#### **UNIT V**

Hire purchase and installment systems including Hire Purchasing Trading account- Goods on sale or Return

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

1. Advanced Accountancy - R.L.Gupta & M.Radhasamy
2. Advanced Accountancy - S.P.Jain & K.L.Narang
3. Advanced Accountancy - M.C.Shukla & T.S.Grewal
4. Financial Accounting - T.S.Reddy & A.Murthy

## **Core IV PRINCIPLES OF MARKETING**

### **UNIT I**

Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing –E-marketing –Tele marketing- Marketing Ethics – Career Opportunities in Marketing

### **UNIT II**

Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing – Standardization – Market Information

### **UNIT III**

Consumer Behaviour –meaning –Need for studying consumer behaviour-Factors influencing consumer behaviour-Market segmentation – Customer Relations Marketing

### **UNIT IV**

Marketing Mix – Product mix –Meaning of Product –Product life cycle –Branding-labelling- Price Mix-Importance-Pricing objectives - Pricing strategies –Personal selling and Sales Promotion - Place mix-Importance of channels of distribution –Functions of middlemen – Importance of retailing in today’s context

### **UNIT V**

Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer Protecting – Rights of consumers- Green Marketing –Forward Trading in Commodities

### **BOOKS FOR REFERENCE:**

1. Marketing Management - Rajan Sexena
2. Principles of Marketing - Philip Kotler & Gary Armstrong
3. Marketing Management - V.S. Ramasamy and Namakumari
4. Marketing - William G.Zikmund & Michael D’Amico
5. Marketing - R.S.N.Pillai & Bagavathi

## **Allied – II**

## **LOGISTICS MANAGEMENT**

### **UNIT I – LOGISTICS MANAGEMENT**

Introduction to logistics Management – Definitions-Objectives of Logistics - Significance of logistics – Total Distribution concepts – Integrated Logistics- Integration Theory -Planning and Design Methodology & Techniques -Inbound and outbound Logistics -Procurement Logistics - Distribution Logistics - After Sales Logistics –Defense Logistics - Disposal Logistics - Reverse

logistics - Green Logistics - Global Logistics - Domestic Logistics - Concierge Logistics - RAM Logistics - Asset Control Logistics - POS Material Logistics - Emergency Logistics - Production Logistics - Business Logistics - Scope and importance of Logistics in Industry-Highlights of Logistics solutions –Reverse Logistics-main Drivers of Logistics and their role in Logistics management

## **UNIT II – INVENTORY AND MATERIAL MANAGEMENT**

**Inventory Management:** Role of Inventory in Logistics - Definition and components of Inventory - Importance of Inventory - Functions of Inventory and costs - Types of Inventory and their relevance- inventory control **Material Management** - Materials management - costs involved in MM - objectives of MM -Functions of MM division - basic principles of Materials Handling - Types of Equipment and their usage – Unitization - container handling - Unitization and palletisation-Functions of Material Management Divisions - Phases and Challenges - Departments - Functions of Purchasing cycles - Purchasing – Ethics- Value Engineering and Rating technique - Robotic delivery system - Automatic guided vehicles AGV - Industrial trucks

## **UNIT III- WARE HOUSE AND ITS FUNCTIONS AND OPERATIONS**

Definition of Warehousing –Needs for good warehousing - Types of Warehouses - FTWZ – Scope and functions of FTWZ - Functions of Warehouse - costs of warehousing - Warehouse Layout and planning a warehouse - - Automation and Optimization - Modern trends - Cool warehouses and Cold storages – CFS/ICD/AFS and their relevance - Functions of CFS/ICD/AFS - Operation Centers in CFS/ICD/AFS - Benefits of CFS/ICD/AFS - Importance of CFS/ICD/AFS - Design and layouts of CFS/ICD/AFS. **Packaging** - Types of Packaging - Packaging and labeling - Functions of Packaging- Packaging material types- Drawbacks of Packaging - new trends in packaging - labeling - functions of labeling - Classifications of labels - purpose of labeling.

## **UNIT IV- CARGO MOVEMENT MODES AND METHODS**

Role of Transportation in Logistic Management - The effect of Transportation -Importance of Transportation - Transportation strategy - Parties to a Transport Contract - Factors influencing carrier and Shippers decision - Factors influencing transportation cost - Merits and de merits of different modes of transport system - Transport documents - Transport documents in land transport - Transport document in rail transport - Transport document in air transport - Transport document in sea transport - Selecting the mode of transport -The role of transportation in service quality

## **UNIT V – LOGISTICS OUTSOURCING AND CUSTOMER SERVICE**

Outsourcing - key benefits of outsourcing - insourcing - outsourcing - vertical &horizontal integration - critical areas in outsourcing - managing business for successful outsourcing - Growth of 1 & 2 party logistics– 3PL logistics - advantages of 3pl logistics - Role and relevance in Cargo movement and Logistics Management -4PL Logistics services their role and function-How does 4PL create value for the organization - meeting customers expectation - Cultivating customers to improve business - benefits of sales support - Elements of customer service - Essential Elements of Great Customer Service- mantras for logistic managers - future prospects of logistics

### **TEXT BOOKS:**

1. Lambert, Douglas M - Supply Chain Management & Processes

### **BOOKS FOR REFERENCE:**

1. Cooper, M.C., Lambert, D.M., & Pagh, J. Supply Chain Management and
2. The International Journal of Logistics Management–
3. CSCMP Supply Chain Management Process Standards
4. Inter-organizational theories behind Supply Chain Management

## **SEMESTER III CUSTOM HOUSE AGENCY**

### **Core – V**

**Objective**-The subject deals with the business transaction with the Customs and Central Excise for successfully executing a Import or Export transaction.

### **UNIT -I INTRODUCTION OF CUSTOMS AND THEIR ROLES**

Role of Customs - Powers of Customs - Appointment of Customs Ports, Airports - Warehousing Stations-Power to declare places to be Warehousing Stations - Prohibitions on Importation and Exportation of Goods- Power of Central Government to notify goods Precautions to be taken by persons acquiring notified Goods - Detection of illegally imported goods and Prevention of the disposal there of – Sections 11C, 11E and 11F not to apply to goods in personal use - Prevention or Detection of illegal import of Goods - Power to exempt.

### **UNIT - II CHA LICENSING PROCEDURES**

Custom House Licensing - Certification and Qualifications to become a Custom House Agent - Rule 8 -G Card - Identity to enter Custom Houses - Custom house agents duties - Draw backs and Duties - Support of CHA to Importers and Exporters Custom House Agent - Restrictions of Custom House Agents - Customs Power to bring a ceiling on the License - Temporary and regular license - Customs Power to advise fees chargeable by Custom House Agent. Duties and Obligations - Liabilities of Custom house agents - Custom house agent and Information Technology - ICE GATE and On line filing of Bills - Records to be maintained by Custom House Agents.

### **UNIT - III IMPORT & EXPORT CLEARANCE PROCEDURES**

Import Bill Processing - Important Papers for filing Bill of Entry - Apprising - Open Inspection - Payment of Duties - Out of Charge - Clearance of goods - payment of duties - Duty exemption - Bonding of Cargo - Ex bonding - Export Bills - Important papers for filing Shipping Bills - Factory Stuffing - Port or CFS Stuffing - Supervision by Customs - Sealing and print out - Custom officer overtime - Importance of Shipping Bill - Comparison of Shipping Bill with Mate's Receipt and Bills of Lading.

### **UNIT – IV DUTY & CONVEYANCE**

Levy of an exemption from Customs Duties-Dutiable goods-Duty on Pilfered goods-assessment of Duty-Interest on delayed Funds-Claim for Refund of Duty-Provisional Attachment to protect revenue in certain cases- Indicating Amount of Duty in Price of Goods - Advance Rulings-Provisions relating to Conveyances Carrying Imported or Exported Goods-Arrival of Vessels and Aircraft in India-Power to board Conveyances-Delivery of export manifest or export report-No Conveyance to leave without written order.

## **UNIT V - TRANSHIPMENT**

Goods in Transit-Transit and Transshipment of certain goods without payment-Liability of duty on goods transited or transshipped. Warehousing-Appointing of Public Warehouses-Licensing of Private Warehouses-Clearance of Warehoused goods for home consumption and Exportation Cancellation and return of Warehousing bond. Drawback-Interest on drawback-Prohibition and regulation of drawback

### **TEXT BOOKS**

1. Customs Act – Duties and Draw backs – Import and Export Procedures – Customs Duty
- 2 Customs Law Practice and Procedures - S. Datey, Taxmann Allied Services Pvt. Ltd., 7<sup>th</sup>Edition 2010.

### **BOOKS FOR REFERENCE:**

1. Indian Customs, Trade Regulations and Procedures Handbook India Customs, Trade Regulations and Procedures Handbook, IBP USA, International Business Publications

## **Core – VI**

## **COMMERCIAL LAW**

**Objectives:** On successful completion of this course, the student should be well versed in basic provisions regarding legal frame work governing the business world.

### **UNIT-I**

Law – Meaning and objects – Mercantile law, meaning – Sources of contracts –Classification of contracts – Essentials of a valid contract – Offer, acceptance, legality of object and consideration – Void agreement.

### **UNIT-II**

Capacity to contract – Free consent – Quasi contracts – Contingent contracts –Performance of contract – Discharge of contract – Remedies for breach of contract.

### **UNIT-III**

Contract of Agency – Creation of Agency – Personal liability of an Agent – Agency by ratification – Conditions and effects – Termination of Agency.

### **UNIT-IV**

Contract of indemnity and guarantee – Rights and Liabilities of surety – Discharge of surety – Bailment – Rights and Duties of bailor and bailee – Pledge by non-owners.

### **UNIT-V**

Law of sale of goods – Distinction between sale and agreement to sell – Conditions and warranties to sell – Conditions and Warranties – Transfer of Ownership – Transfer of title by Non-owners – Performance of contract of sale – Rights and Duties of buyer – Rights of unpaid seller.

**BOOKS FOR REFERENCE:**

1. N.D.Kapoor----- Business Laws – Sulthan Chand & Sons
2. R.S.N. Pillai and Bagavathy-----Business Laws- S.Chand & Co.,
3. M.C.Kuchhal---- Mercantile Law---Vikas Publications
4. K.R.Bulchandani----Business Law----Himalaya Publishing House

**Core – VII**

**SUPPLY CHAIN MANAGEMENT**

**Objective-**To study and understand Supply Chain management that deals with a set of approaches used by companies to efficiently integrate Suppliers-Manufacturers-Distributors –Retailers and Customers so that the product is produced and distributed in the right quantities, to the right locations , at the right time and to the right customer in order to fulfil the requirements of customers.

**UNIT I - INTRODUCTION**

Introduction to Supply Chain Management- Definitions and Objectives of SCM- Structure and Flows in SCM-Importance and Scope of SCM in Industry- Evolution and historical developments-First-Second and Third Generation revolutions in SCM-Major movements in SCM-Creation Era-Integration Era-Globalization Era-Specialization Era and SCM- Achieving Strategic Fit and Scope Supply Chain Drivers and Metrics- Demand Forecasting in a Supply Chain- Aggregate Planning in a Supply Chain -Managing Predictable Variability - Managing Economies of Scale in a Supply Chain: Cycle Inventory- Managing Uncertainty in a Supply Chain: Safety Inventory

**UNIT II- SUPPLY CHAIN PROCESS**

Processes of SCM-Macro processes of SCM-Decision phases in SCM-Logistics Versus Supply Chain management- Role of Drivers in SCM – Facilities – Inventory-Transportation-Information –Sourcing – Pricing-Supply Chain Strategies – Push-Pull–PushPull

**UNIT III - DISTRIBUTION TECHNIQUES**

Role of Distribution in Supply Chain-Designing a supply chain Distribution Channel-Distribution Networks-Factors influencing Distribution network Decision-An Analysis of the Standard Distribution models designed by companies etc- Designing Distribution Networks and Applications to e-Business-- Network Design in an Uncertain Environment-Sourcing Decisions in a Supply Chain

**UNIT IV - SUPPLY CHAIN TRANSPORT SUPPORT**

Role of Transportation in Supply Chain-Transportation principles – Modes – performance-Costs and Value measures-Factors driving Transportation costs-Categories of Transportation costs-Transport routing Decisions-Milk Runs and Cross Docking-Transport Intelligent Management systems-Advanced Vehicle Location System and Advanced Fleet Management System-Intermodal Transport and Technology - Determining the Optimal Level of Product Availability - Transportation Decisions in a Supply Chain

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

Role of Information Technology in Supply Chain management-Features of a good IT system for SCM  
Major IT decisions- Use of information in various stages in SCM-Benefits of IT in Supply Chain-  
Future of IT in SCM-Tracking of Shipments-The Supply chain IT Frame work CRM-ISCM –SRM-  
Electronic data Interchange-Benefits of EDI.

### **TEXT BOOK:**

1. Logistical Management: Donald Bowersocks& David Closs, TMG

### **BOOKS FOR REFERENCE:**

1. Logistical Management: DonaldBowersocks& David Closs, TMG
2. Logistics Supply Chain Management Text and Cases: AnuragSaxena and KaushikSircar

## **CORE- VIII**

## **BANKING AND FOREIGN EXCHANGE**

### **UNIT I**

Definition of banker and customer- general relationship- Special relationship- Evolution of commercial banks – functions of modern commercial banks – branch banking – CRM in banking – Multinational banking – customer service.

### **UNIT II**

Opening of an new account- General precautions- Types of accounts- Fixed deposits- savings account- Current account- Recurring deposits- special type of customers- Minor- Lunatic drunkards- joint account- partnership account- Public limited company- Closure of accounts.

### **UNIT III**

Negotiable instruments- meaning- characteristics- types- Bills of exchange- Essentials- Promissory note- essentials- Cheques- Essentials- Endorsement- Crossing of Cheques- Marking of Cheques.

### **UNIT IV**

Foreign exchange markets- Features- participants- Interbank transactions- Interbank quotations- Interbank rates and arbitraging- Interbank dealings- cover deals- trading- funding of vostro account- swap deals.

### **UNIT V**

Exchange management by banks- Dealing position- exchange position- cash position- Accounting and reporting- Foreign exchange risk management- Measuring of Value at Risk (VAR).

**BOOKS FOR REFERENCE:**

1. Principles and practice of banking - Study material for Diploma in banking & finance (Macmillan Publication) 2008.
2. International Financial Management – PG Apte, Mc Graw Hill, 2010
3. Banking theory law and practice – Gordon and Natarajan, Himalaya Publishing House, 2010.
4. Fundamentals of Modern Banking – NC Majumdar – New Central Book Agency (P) Ltd, 2010.
5. Foreign exchange and risk management– C. Jeevanandham, Sultan Chand, 2010.

**Allied – III**

**BUSINESS MATHEMATICS AND STATISTICS**

**UNIT – I**

Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest –Effective rate of Interest –Sinking Fund – Annuity - Present Value – Discounting of Bills

**UNIT – II**

Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives – Maxima and Minima – Application to Business Problems.

**UNIT – III**

Meaning and Definition of Statistics – Collection of data — Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation Measures of Central tendency – Mean, Median, Mode, Geometric Mean and

**UNIT – IV**

Correlation –Meaning and Definition –Scatter diagram, Karl Pearson’s co-efficient of Correlation, Spearman’s Rank Correlation, Co-efficient of Concurrent deviation. Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression

**UNIT – V**

Time Series – Meaning, Components and Models – Business forecasting –Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.

**BOOKS FOR REFERENCE:**

1. Navanitham, P.A,” Business Mathematics & Statistics” Jai Publishers, Trichy-21
2. Sundaresan and Jayaseelan,”Introduction to Business Mathematics”, Sultan ChandCo&Ltd, New Delhi
3. Sanchetti, D.C and Kapoor, V.K,” Business Mathematics” , Sultan Chand Co&Ltd, New Delhi
4. Statistical Methods by S.P. Gupta
5. Business Mathematics and Statistics by P. Navaneetham
6. Statistics by R.S.N. Pillai and V. Bagavathi
7. Statistics-Theory, Methods & Application by D.C. Sancheti and V.K

## **SKILL BASED SUBJECT -I                      MANAGEMENT INFORMATION SYSTEM**

**Goal:** To enable the students to acquire knowledge of MIS

**Objective:** On successful completion of this course, the students should have understood-Computer based information system \_ MIS support for the functions of management

### **UNIT I**

Introduction to Information Systems - definition - features - steps in implementation of MIS - need for information-information system for decision making- MIS as competitive advantages – MIS structures.

### **UNIT II**

MIS - Strategic information system - MIS support for planning - organizing – controlling – MIS for specific functions - personnel, finance, marketing inventory production Data Base Management System Models - hierarchical -network - relational - modular.

### **UNIT III**

Computer Hardware - Description of electronic computers – CPU operations - Classification of computers - main - mini - workstations - microcomputers – Super computers – personal computers. Computer Software - types of software – data representation in computers - Introduction to client-server.

### **UNIT IV**

Input devices - mouse - touch screens - MICR - OCR - keyboard - pen based Input – digital scanners - voice input devices - sensors. Output devices - impact printers – nonimpact printers - video display terminals - plotters - voice output devices. Secondary storage devices – magnetic disk, floppy, magnetic tape, optical disk storage – CDROM.

### **UNIT V**

Telecommunication revolution - Introduction to Email, internet, intranet and eleconferencing, www architecture, Introduction to E-Commerce, models B\_B, B\_C, and EDI, EDI applications in business, electronic payment cash, smart cards, and credit cards.

### **BOOKS FOR REFERENCE:**

1. Management Information System - Murdick and Ross
2. Management Information System- A contemporary perspective - Kenneth Laudon & Jane Laudon
3. Management Information System - Gordon B Davis Management Information System - James Obrien Computer applications in business - Subramanian K

## **SEMESTER – IV**

### **Core – IX**

### **CORPORATE ACCOUNTING - I**

**Subject Description:** This course aims to enlighten the students on the accounting procedures followed by the Companies.

**Goals:** To enable the students to be aware on the Corporate Accounting in conformity with the provision of the Companies Act.

**Objectives:** After the successful completion of the course the student should have a through knowledge on the accounting practice prevailing in the corporate.

**UNIT - I**

Issue of shares: Par, Premium and Discount - Forfeiture - Reissue – Surrender of Shares- Right Issue - Underwriting

**UNIT - II**

Redemption of Preference Shares. Debentures – Issue – Redemption: Sinking Fund Method.

**UNIT - III**

Final Accounts of Companies - Calculation of Managerial Remuneration.

**UNIT - IV**

Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.

**UNIT - V**

Liquidation of Companies - Statement of Affairs -Deficiency a/c.

**NOTE - Distribution of Marks:** Theory - 20% Problems - 80%

**BOOKS FOR REFERENCE:**

1. S.P. Jain & K.L. Narang, “Advanced Accounting”, Kalyani Publications, New Delhi.
2. Gupta R.L. & Radhaswamy M. ,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
3. Dr. M.A. Arulanandam, Dr. K.S. Raman, “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi.2003.
4. Gupta R.L. & Radhaswamy M.”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
5. Shukla M.C., Grewal T.S. & Gupta S.L., “Advanced Accountancy”, S. Chand & Co., New Delhi.
6. Reddy & Murthy, “Financial Accounting”, Margham Publications, Chennai, 2004.

**Core – X**

**CONTAINERIZATION & ALLIED BUSINESS**

**Objective:** The concept of containerization is a world renowned mode of transport system and is being practiced globally. The subject exposes the student to the latest trend in shipping business and its allied subjects thereby giving him the opportunity to get an employment in a Container operating ship owner’s office or his agent office.

**UNIT I- ORIGINALIZATION AND STANDARDIZATION OF CONTAINERS**

Natures Contribution to Containerization - Ancient use of Containers - Commercial Containers – Malcolm MacLean’s contribution - Initial Types of Containers & Standardization of containers –

Contribution to shipping fraternity - Containerization Vs Break Bulk Shipping. - Types of Containers - Construction of Containers - Technical Aspects of Containers - Certification and revalidation -IICL Inspectors and their duties - Prefix and Suffix and their importance- Choice of Containers - Flex bags the new concept in containerization - - - Cellular Ships

## **UNIT II – TYPES OS SERVICES IN CONTAINER BUSINESS**

Physical Component or Hardware - Non Physical component or Software - Inventory Control - Periodical Inspection and maintenance - Precautions before and after stuffing a container - Ratio of Container Strength - Planning and procurement - Relay Port - Hub Port - ANERA - BOX AND BOX RATE - CONSORTIUMS - CONTAINER FLOW MANAGEMENT - CONTAINER SLOT MANAGEMENT - COMMON FEEDER SERVICE – TYPES OF LINER SERVICES - MOTHER VESSELS - LAND BRIDGE - ROLL OVERS – EIR

## **UNIT III- CONSOLE TECHNIQUES**

Consolidation - Reason for consolidation - Facilities to shippers by consolidation - Consolidation technique - Calculation and planning - Broken space and freighting - Units packets and its benefits - re-working of Console at Hub port - Direct box - Role of Measurement and Weight of cargo.

## **UNIT IV- FRIGHT FORWARDING TECHNIQUES**

Origin of Forwarders - Role of Forwarders - Freight Brokers and Freight Forwarder - Role of Forwarders in Europe - Commencement of Forwarders Association - Difference between a Freight forwarder and a Agent - House Bill of Lading - Liner Bill of Lading - Endorsing Bill of Lading - Surrendering Bill of Lading - Multimodal Transport Bill of Lading - Forwarding note for Delivering goods - Forwarder as a logistician – Road Service in the Hinterlands of Europe – Rate Fixation by a Forwarder - Global Service Contracts - Closed sector Service Contracts - MQC (Minimum Quantity Contract) - Advantage of a Service Contract - Noncompliance of a Service Contract - Penalty for noncompliance

## **UNIT V - NVO AND NVOCC PRACTICE**

Definition of NVOCC - - NVOCC PRACTICE - - repositioning - How a NVOCC Helps a Shipper - Procurement and building up of Inventories - Agency networking and agreements - Spot purchase of slots - Underwriting of Slots - Multi dipping purchase - NVOCC Bills of Lading - Trans Siberian Railways - Matrix of NVOCC on a SINGLE ROUTE - Matrix of a NVOCC on a round trip - Why a Liner dislikes a NVOCC - Why NVOCC cannot survive Long Hauls and in countries like Europe.

## **BOOKS FOR REFERENCE:**

1. "The Containership Revolution - Malcom McLean's 1956, The Transportation Research Board of the U.S. National Academies of Sciences published
2. Innovation Goes Global" by Brian Cudahy in 2006.
3. Mark Levinson's "THE BOX - How the Shipping Container Made the World Smaller and the World Economy Bigger"

## **CORE –XI**

## **BUSINESS TAXATION**

### **UNIT I**

Federal Finance – Principles of Federal Finance-Federal system under the Indian Constitution- Union list - State list-Concurrent list - Source of revenue for union and states - Distribution of revenue between union and states- Role of Finance Commission. Meaning of tax –characteristic of tax system – Objectives of taxation –Canons of taxation –Requisites of good tax system –Kinds of taxes

### **UNIT II**

Sales tax –Meaning –Need- Effects of sales tax on production And distribution – Value added tax meaning –salient features –Tamil Nadu Value Added Tax Act 2006- Definitions – Registration of dealers-Computation of value added tax liability –Input tax- credit - Filing of returns- assessment procedures.

### **UNIT III**

Central Sales Tax Act 1956 – Meaning and scope - Salient features of CSTD definitions-Sale (or)Purchase in the course of Inter- state Trade, outside state and in the course of import and export- Declared goods of special importance. Inter- State Sales –Registration of dealers- Declaration/ Certificate to be issued by dealer- Determination of turnover- Levy and collection.

### **UNIT IV**

Central Excise Duty-concept- Meaning- Sharing of central excise duty-important definitions- Valuation of excisable goods- Registration of dealers and declaration of goods computation and payment-clearance of goods-CENVAT scheme-exemption to small scale industries- Records, Audit and submission of return.

### **UNIT V**

Customs duty- concept-Types of costumes duty- Procedure for Import and Export of Goods - Valuation –Exemption - Clearance procedure –Export promotion scheme- Draw backof duties- Baggage Rules- Import and Export through carrier- Post parcels.

### **BOOKS FOR REFERENCE:**

1. The Central Sales Tax Act, 1956.
2. Commentary on Tamil Nadu Central Sales Tax Act, 1956.
3. The Central Sales Tax Act (Act 74 of 1956) compiled by N.Srinivasan (The Little Flower Co., Chennai), 2005
4. Indirect taxes Law & Practice-V.S.Datey-Taxman Publications (Pvt.) Ltd., New Delhi, 2007.
5. Direct and Indirect Taxes, Dr. M.C. Mehrotra, Dr. S.P.Goyal, Sahitya Bhawan Publications, New Delhi, 2007.

## **Core XII**

## **PORT, TERMINALS AND CARGO LOGISTICS**

**Objective-** The student would learn in detail to coordinate with the Port authorities to bring the ship in the right suitable berth according to the cargo the ship has been booked for and additionally learns the techniques of loading and unloading the ship with caution and safety.

### **UNIT -I: PORTS AND ITS FUNCTIONS**

Major and Minor Ports – Ports in India - Ports of the World – Top 10 Ports that handles the maximum volume of bulk cargo and containerized cargo –Artificial and Natural Harbors - New Ports to be developed in India - Major Port Trust Act – Role of Port with regard to cargo - - Transit sheds – Tank Farms – Various berths in a Port – Facilities in a berth - Hierarchy in a Port – Different Departments - Functions and Responsibilities - Port equipment's and damage - Extra services - Major - Port Tariff - Pilots and their duties - Tugs and its usage - Night navigations - Light Dues - Tariff Authorities of Major Port - Revision of rates - Port Trustees - Safety Procedures - Introduction of ISPS - Compensation and confiscation of cargo to adjust dues - Topography of Chennai Port

### **UNIT –II: TERMINALS AND ITS FUNCTIONS**

Container Terminals - Privatizations of Terminals - Reason for Privatizations - Major Terminal Operators in India - Terminal Operators of the world – privatization|| the need of an hour - Agreement between and existing Port Terminal and new operator - Import Cycle - Export Cycle - Positions and Places in a Terminal - Facilities in a Terminal - Container Monitoring and stacking - CFS inside a Terminal - Reasons for Congestion of a terminal - de-congesting the terminal - Window system in a terminal – Reefer bays – Dangerous Cargo stacking area – LCL working sheds

### **UNIT III: STEVEDORE AND HIS DUTIES**

Importance of a Stevedore - A good Stevedore - Knowledge of a Stevedore - Danger of employing a wrong stevedore - Co-ordination with Port - Co-ordination with Ships officers - Planning and Execution - Emphasizing the quick turn round of the ship - Various types of services provided by a Stevedore - Stevedore license and work force - Deployment of the right men and machinery - Using Ships equipment- Using Port equipment - Direct shore side delivery - Arranging trucks for Direct Delivery - Daily working sheet - Interaction with Cargo officer for Discharged or Loaded quantity

### **UNIT- IV: CARGO HANDLINGTECHNIQUES**

Grain and Bale Capacity - Stowage Factor - Cargo by Measurement and Weight - Proper and Improper Stowage - Broken space and its disadvantages - Maintaining Trim and balance of Vessel - Planning and coordination - Importance of Dunnage - Importance of Sheathing - Importance of lashing - Working in Twin Decks - Working Bulk Ships - Working General Cargo ships - Working Project cargo ships - Working Container ships - high stacking and feeding - Daily Loaded or Discharged quantity log - types of grabs - buckets - conveyors - double banking discharge - evacuators for Grain discharge.

### **UNIT V – DAMAGE AND CLAIM SETTLEMENT BY STEVEDORES**

Liabilities of Stevedore - Limitation of Damage liabilities - Settlement of Damages on ship during Cargo work - Dock Safety regulations and Cargo Gear Certificate - Annual validation of Cargo gear Certificate - Obligation of stevedore to his principals i.e. agents and owners. – P&I intervention in case of a damage – DANGER GOODS HANDLING, STACKING AND LOADING PROCEDURES – Reefer Cargo Loading Procedures – Liquid Cargo

**TEXT BOOKS:**

1. Guide to Port Entry P&O Terminal STANDARD OPERATION PROCEDURES
2. Cargo work by David J House Cargo work by KEMP AND YOUNG
3. Stowage Factor by Robinson Safety of Ships Gears by LLYODS 3.3 LOGISTICS

**Allied – IV**

**EXECUTIVE BUSINESS COMMUNICATION**

**Objectives:** After the successful completion of the course the student must be able to communicate clearly in the day-to-day business world.

**UNIT - I**

Business Communication: Meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters: Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.

**UNIT – II**

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.

**UNIT – III**

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

**UNIT – IV**

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

**UNIT – V**

Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations.

**BOOKS FOR REFERENCE:**

1. Rajendra Pal Korahill, “Essentials of Business Communication”, Sultan Chand & Sons, New Delhi, 2006.
2. Ramesh, MS, & C. C Pattanshetti, “Business Communication”, R.Chand&Co, New Delhi, 2003.
3. Rodriquez M V, “Effective Business Communication Concept” Vikas Publishing Company, 2003.

**Skill Based Subject-II                      COMPUTER APPLICATIONS PRACTICAL-I**  
**MSWORD AND MS EXCEL**

**Subject Description:** This course aims to expose the students on the Practical Applications of Computer in Business

**Goals:** To enable the students to Work with MS-Office.

**Objectives:** On successful completion of this course, the student should be able to work efficiently in Ms-Word and Ms-Excel.

**MS Word**

1. Create the front page of a News Paper.
2. Type a document and perform the following:
  - i. Change a paragraph into two column cash book.
  - ii. Change a paragraph using bullets (or) numbering format.
  - iii. Find any word and replace it with another word in document.
3. Prepare a class time table using a table menu.
4. Prepare a mail merge for an interview call letter.
5. Create a resume wizard.
6. Design a cheque book of a bank.
7. Create a table with the following field name:  
EMP-no, Emp-name, designation, department, experience.

**MS Excel**

1. Develop the Students Mark List worksheet and calculate total, average and save it. Specify the Result also (Field names: S.NO, Name of the student, course, mark1, mark2, mark3, total, average and result).
2. Design a chart projecting the cash estimate of a concern in the fourth coming years. 3. Create a Pivot table showing the performance of the salesmen's.

**SEMESTER - V**

**Core – XIII                                      CORPORATE ACCOUNTING – II**

**Objectives:** After the successful completion of the course the student should have a through knowledge on the Advanced Accounting Practice prevailing in the Corporate.

**UNIT-I**

Accounting for Mergers and Amalgamation – Absorption and External Reconstruction

## **UNIT-II**

Holding Company Accounts - Consolidation of Balance Sheets with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Inter Company Holdings excluded).

## **UNIT-III**

Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet (New format only) - Rebate on Bills Discounted - Classification of Advances - Classification of Investments.

## **UNIT-IV**

Insurance Company accounts: General Insurance and Life Insurance - Under IRDA 2000

## **UNIT-V**

Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals - Accounting Standards – Financial Reporting Practice (Theoretical Aspects)

**NOTE: Distribution of Marks: Theory - 20% Problems - 80%**

## **BOOKS FOR REFERENCE:**

1. S.P. Jain & K.L. Narang, “Advanced Accounting”, Kalyani Publications, New Delhi.
2. Gupta R.L. & Radhaswamy M. ,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
3. Dr. M.A. Arulanandam, Dr. K.S. Raman, “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi.2003.
4. Gupta R.L. & Radhaswamy M.,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
5. Shukla M.C. Grewal T.S. & Gupta S.L., “Advanced Accountancy”,S. Chand & Co., New Delhi.

## **Core XIV**

## **ACCOUNTING FOR MANAGEMENT**

### **UNIT I**

**Introduction to Management Accounting:** Introduction, Meaning of Management accounting ,The Role of Management Accounting , Management Accounting Framework , Functions of Management Accounting ,Tools of Management Accounting ,The Balanced Scorecard , Cost Management System , Value Added Concept , Merits of Management Accounting , Demerits of Management Accounting , Distinction between Management Accounting and Financial Accounting

### **UNIT II**

**Financial Statement Analysis:** Introduction , Meaning of Ratio , Steps in Ratio Analysis, Classification of Ratios , Du Pont Chart , Solved Problems , Advantages of Ratio Analysis, Limitation of Ratio analysis

**Funds Flow Analysis:** Introduction, Meaning of Funds Flow Statement, Ascertainment of flow of funds, Technique of preparing funds flow statement, Schedule of Changes in Working Capital, Adjusted Profit and Loss account, Funds Flow Statement

**Cash Flow Analysis:** Introduction, Meaning of Cash Flow Statement, Purpose of Cash Flow Statement , Preparation of Cash Flow Statement, Format of Cash Flow Statement (AS3: Revised Method) , Cash Flow from Operating Activities , Cash Flow Statement under Direct Method , Different between Cash Flow Analysis and Fund Flow Analysis, Uses of Cash Flow Statement.

### UNIT III

**Understanding Cost:** Introduction, Meaning of Cost, Objective of Costing, Methods of Costing, Technique of Costing, Classification of Cost, Elements of Cost, Statement of Cost Sheet, Solved Problems

**Marginal Costing and Break Even Analysis:** Introduction , Concept of Marginal Costing , Characteristics of Marginal Costing , Difference between Absorption Costing and Marginal Costing , Marginal Cost, Contribution , Cost Volume Profit (CVP) Analysis , Break Even Chart , Break Even Point, Profit Volume ratio or MCSR , Target profit , Margin of Safety , Application of Marginal cost , Limitations of Marginal cost , Solved Problems

### UNIT IV

**Decisions Involving Alternative Choices:** Introduction, Decision Making, Types of Costs, Types of Choices Decisions, Make or Buy Decisions, Addition / Discontinuance of a Product line, Sell or Process Further, Operate or Shut down, Exploring New Markets, Maintaining a desired level of profit

### UNIT V

**Budgetary Control:** Introduction , Meaning of a Budget , Budgetary control , Objectives of budgetary control , Merits of budgetary control, Essential features of Budgetary Control , Steps in budgetary Control , Types of Budgets , Cast Budget , Flexible Budget , Limitation of Budget Control

### BOOKS FOR REFERENCE:

1. S.P. Jain and KL. Narang , “Cost Accounting”, Kalyani Publishers, NewDelhi.Edn.2005
2. R.S.N. Pillai and V. Bagavathi, “Cost Accounting”, S.Chand and Company Ltd. New Delhi.Edn.2004
3. S.P.Iyyangar, “Cost Accounting Principles and Practice”, Sultan Chand, New Delhi. 2005.
4. V.KSaxena & C.D.Vashist, “Cost Accounting”, Sultan Chand, New
5. Dr. S.N. Maheswari. “Management Accounting”, Sultan Chand & Sons, New Delhi, 2004.
6. Sharma and S.K.Gupta “Management Accounting”, Kalyani Publishers, New Delhi, 2006.
7. S.P. Jain and KL. Narang, “Cost and Management Accounting”, KalyaniPublishers, New Delhi.
8. S.K.Bhattacharya, “Accounting and Management”, Vikas Publishing House.

## **Core XV                      WAREHOUSING AND INVENTORY MANAGEMENT**

**Course Objectives:** To understand various storage options available and procedures of managing the inventory in a systematic and orderly manner

**Learning Outcomes:** To get knowledge in warehousing and inventory management

### **UNIT I**

Introduction to Warehouse concepts, Decisions and Operation: Introduction, definition of Warehouse, Need for Warehousing – Selection of Warehouse – sequence of Warehousing Decisions – Types of Warehouses – Factors determining location of warehouse- Characteristics of Ideal Warehouse. Factors affecting number of Warehouses- Functions of Warehouse- Warehouse operations – Centralized and Decentralized- storage systems- Palletized storage system.

### **UNIT II**

Cold Supply Chain - Definition - Current scenario - Objectives - - Segments of Cold Supply Chain - Storage Surface - Refrigerated transportation - Key activities, Procurement & transportation - Industries using Cold supply chain and nature of cargo - Cold Supply Chain Logistic Process - Work / Process flow - Pre-cooling, Cold storage, Refrigerated carriers, Packaging, Warehousing - Warehousing - Usage of IT - Most common temp standards, Product wise - Shelf life of various/ selected perishables food products - Major Cold chain technologies - phases of cold chain shipments - challenges for the industry - Case studies - Amul, Suguna - Food retailing - an Indian perspectives - Current scenario and future prospects.

### **UNIT –III**

Handling Reefer Cargoes for Export and Imports in Containers - Types of cargoes – Respiration levels for various commodities - Required temp levels - Frozen food products - effects of temp on food quality – Special & miscellaneous cargoes - temp management - Pre-shipment handling - product compatibility- Product Handling - Planning - Booking – In shipment – Intransit monitoring - Cargo delivery - Reefer Container - Components of Reefer refrigeration system - Temp digital display - Air delivery system - power sources& portable gen systems - - Advanced technology -atmosphere management - fresh air control - benefits of Controlled Atmosphere to increase shelf life - Regulated atmosphere technology - Humidity management & control - De-humidification &cold treatment - Loading check list - Size of global trade & geographical spread – International quality standards and various agencies – FDA- Reefer cargo - Various agencies and specific procedures to handle export and imports

### **UNIT IV**

Introduction to Inventory Management: Role in Supply Chain –Role in Competitive Strategy – Role of Inventory Control-Functions of Inventory-Types of Inventory-Inventory Cost-Need to hold Inventory-Mechanics of Inventory Control-Selective Inventory Control-Economic Order Quantity-Just In Time System-Warehouse Management System

## **UNIT V**

Need of warehouse Management system –Master Production Scheduling-Material Requirement – Planning – comparison between Independent and dependent demand systems- Inventory Records- ABC Inventory control- Fundamentals of various types of Material handling equipment- Types of conveyors- Bar code- benefits of bar coding- Tracking- Inventory management – Validation – RFID- Principle of RFID – Benefits of RFID – Antenna- potential benefit of RFID.

### **BOOKS FOR REFERENCE:**

1. Management Guide to Efficient Money Saving Warehousing, Stephen Frey, Gower, 1982.
2. Warehouse Management and Inventory Control, JP Saxena, Vikas Publication House Pvt Ltd, First Edition, 2003.
3. Warehouse Management: Automation and Organisation of Warehouse and Order Picking Systems[With CDROM], Michael Ten Hompel, Thorsten Schmidt, Springer- verlag, First Edition, 2006.
4. Reports from Intl Consultants, Drewry, Mc Incy, Book on SCM for Retailing written by Rajesh Ray APL's reference book on handling reefer cargoes internationally

## **Core XVI**

### **INCOME TAX LAW AND PRACTICE**

**Subject Description:** This course aims to provide an in-depth knowledge on the provisions of Income Tax.

**Goals:** To familiarize the students with recent amendments in Income-tax.

**Objectives:** On successful completion of this course, the student should be well versed in the prevailing act.

#### **UNIT I**

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assesses – Scope of Income – Charge of Tax – Residential Status – Exempted Income.

#### **UNIT II**

Heads of Income: Income from Salaries – Income from House Property.

#### **UNIT III**

Profit and Gains of Business or Profession – Income from Other Sources

#### **UNIT IV**

Capital Gains – Deductions from Gross Total Income

#### **UNIT V**

Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals.

**Note: Distribution of Marks between theory and problem shall be 40% and 60% respectively.**

### **BOOKS FOR REFERENCE:**

1. **Gaur and Narang**, “Income Tax Law and Practice” Kalyani publishers New Delhi
2. **Dr. HC Mehrotra**, “Income-tax Law and Accounts” Sahithya Bhavan publishers

### **Elective-I**

### **EXIM MANAGEMENT**

**Objective:** The subject deals with the Export and Import Policies □ sales negotiations □ Execution of the sale and provides knowledge on the various aspects connected with Banking, Foreign Buyers and Sellers.

#### **UNIT – I**

Introduction of Import and Export Trade – Earlier stages of Trading – Supply and Demand role in IMPEX – Stage by stage development of IMPEX Practice – Trade Pattern – Products and supplies – Export and Import of Principal Commodities in India

#### **UNIT – II**

Export Procedures – Documentation Procedures – Cargo Insurance – Negotiation and Finalisation – Selection of Carriers – Export Benefits – Role of Logistic in Export – Economics of Packing – Numbering and Marking.

#### **UNIT – III**

Import Procedures – Import Documentation – Cargo Insurance – Types of Imports – Import Licenses – Role of Logistics in Import – Application of Strategy for reducing cost in Imports (Direct Clearance / Hook Point Delivery etc.).

#### **UNIT – IV**

Overview of various export promotion schemes – Duty Drawback- Advance License – Remission Scheme – (i) DEPB Scheme – Export Promotion Capital Goods Scheme – Diamond & Jewellery – Agricultural & Pharmaceutical product exports promotion scheme – SEZ, EHTP, STP& EOU’s – Types of Export Houses.

#### **UNIT – V**

Study of Import control and Import Policy – Import control order and its provisions – Current Import Policy – Scheme of control – Licenses, Customs Clearances, Permits, Open general Licenses, - Different types validity, Conditions, limiting factors –Contraventions- Prohibitions, Restrictions, Savings – License Issuing authorities – Registration of Licenses – Supplementary Licenses, Letters of authority – Release advices – Recommending authorities, sponsoring Authorities – Contraventions and punishments under Import – Control Act/order – Post Import obligations – Provisions for imports of Gifts, Samples. – Goods sent for repairs, baggage, post Parcels – Import policy for Exporters – (D.E.E.C. Scheme, Import Export pass book Scheme) – 100% Export Oriented Exporters – Free Trade Zones – units

**TEXT BOOK:**

New Import Export Policy – Nabhi Publications

**BOOKS FOR REFERENCE:**

1. EXIM Policy & Handbook of EXIM Procedure – VOL I & II
2. A Guide on Export Policy Procedure & Documentation– Mahajan
3. How to Export – Nabhi Publications
4. Export Management – D.C. Kapoor

**Skill Based Subject-3: COMPUTER APPLICATIONS PRACTICAL –II**

**MS POWERPOINT, MS ACCESS AND TALLY 9.2**

**Subject Description:** This course aims to expose the students on the practical applications of computer in business

**Goals:** To enable the students to Work with MS-Office and Tally.

**Objectives:** On successful completion of this course, the student should be able to work efficiently in Ms-PowerPoint, Ms-Access and Tally.

**MS PowerPoint**

1. Design slide for a product of your choice, includes the picture of the product and demonstration and working (minimum three slides)
2. Prepare an organization chart for a company.
3. Create a show projecting the activities of your department during the academic year.

**MS Access**

1. Create a Student database with the following Tables:
    - i). Students Personal Details
    - ii). Students Mark Details
- Perform the following:
- a). Relate the Tables
  - b). Create a query to the students passed in all subjects.
  - c). Create a form and report

**Tally**

1. Company Creation and Alteration
2. Creating and Displaying Ledger
3. Voucher Creation
4. Voucher Alteration and Deletion
5. Inventory Information – Stock Summary
6. Inventory Information – Godown Creation and alteration
7. Final Accounts
8. Bank Reconciliation Statement
9. Accounting and Inventory Information's
10. Bill wise Statements.

**SEMESTER – VI**  
**SHIPPING ACCOUNTS**

**Core XVII**

**UNIT I**

Meaning of Tramp Shipping - Where is Account applied in Tramp Shipping – Meaning of Liner Trade – Where is account applied in Liner Trade – Containerization and allied business – Where is account applied in Containerization and allied business – Freight and its meaning – different types of freights – different types of allied charges added on to freight

**UNIT II**

Meaning of Chartering – Difference between Time and Voyage Charter – How to read an atlas –How to calculate the distance – How to calculate Bunker consumption – where to get bunker prices – where to get approximate ship hire – Voyage estimation and freight derivations – Importance of SOF – LAYTIME CALCULATION – Demurrage and Despatch meaning and calculations.

**UNIT III**

Proforma Disbursement account with account heads – Finalisation of Disbursement - Payments and receipt on account of ships – Masters Cash advance and its importance – settlement of crew wages and its importance – Interference of ITF and MMD towards settlement of disputed wages for crews –

**UNIT IV**

International index on container hire – Container freight – Supplementary charges and their applications – round trip profitability calculation – Detention and Demurrage – Feeder Freight and Ocean Freight - Terminal Handling Charges and its base calculation – PNR and its matrix –CFS Storage

**UNIT V**

Double taxation and meaning – avoidance of Double taxation – Bi Lateral Agreements for avoidance of Double taxation – Documentary evidence and application with the Taxation authorities for availing the Double taxation relief benefits - Repatriation of buffer freight – Collection and adjustment of Detention and Demurrage and repatriation of the excess funds with limitation for remittance-Preparation of financial of Shipping Companies.

**BOOKS FOR REFERENCE:**

1. Liner & Conference Tariff – by PETER BORDIE
2. Shipping Operating Costs –by – Young
3. Container Freight & Ancillary Charges (Container Operation Boo, Containerization & Allied Business by Rajan Babu.
4. Port Scale of Rates – Major Port Trusts
5. Tariff Authority for Major Ports – by Government of India

## Core XVIII

## PRINCIPLES OF AUDITING

**Subject Description:** This course aims to create interest in the minds of students towards Auditing Profession.

**Goals:** To familiarize the students with the Principles of Auditing.

**Objectives:** On successful completion of this course, the student should be well versed in the fundamental concepts of Auditing.

### UNIT – I

Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes

### UNIT – II

Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers - Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.

### UNIT – III

Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves

### UNIT – IV

Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types

### UNIT - V

Investigation – Objectives of Investigation – Audit of Computerized Accounts –Electronic Auditing – Investigation under the provisions of Companies Act

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

1. **B.N. Tandon**, “Practical Auditing” ,S Chand Company Ltd
2. **F.R.M De Paula**, “Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd, London
3. **Spicer and Pegler**, “Auditing: Khatalia’s Auditing”
4. **Kamal Gupta**, “Auditing “, Tata Mcgriall Publications

## Core XIX

## LEGAL ASPECTS OF LOGISTICS PRACTICE

### UNIT I

Mates Receipts – Bill of Ladings – Different types of Bills of Lading – Legal functions of Bill of Lading – repercussion of Clean Bill of Lading and Un Clean Bill of Lading – Letter of Indemnity towards obtaining a Clean Bill of Lading in lieu of delivering a damaged cargo -Surrendering Bills of Lading – Negotiating Bill of Lading – Endorsing Bills of Lading – Delivery Order and its importance – Obtaining Delivery Order without Bill of Lading and its disadvantages – Precautions in accepting Letter of Indemnity in lieu of a consignee not having a Bill of Lading.

## **UNIT II**

Importance of Survey- Types of survey- Basics of survey - Tanker survey- Hatch and draft survey- edible and crude oil survey- continuous discharge and delivery survey- on hire and off hire survey- damaged and time bound survey.

## **UNIT – III**

General principles of Marine insurance – Marine insurance market structure – Effecting marine insurance cover – Types of marine insurance covers – Institute clauses – war & strike clauses – Marine insurance claim process – Marine Insurance claim during General average situations.

## **UNIT – IV**

Situation under which claims would occur – Note of Protest by Master towards anticipated damage to the cargo having passed through rough and inclement weather areas – Force Majeure and its repercussions – Salvageable quantity and total loss adjusting - Case citations of incidents with preferred claims and repudiation quoting incidents and situations - TORT and non-performance – Breach of contract – Dereliction of duties - Law of Carriage of Goods by sea – Common Carrier - INCOTERMS

## **UNIT V**

Principles of Protection & Indemnity (P&I) insurance – Types of P&I covers available & their modes of operation – Third party liability claims processing – Insurance cover for Pollution claims – Insurance cover for professional indemnity - Preferences of claims – rejection of claims- remedies with insurance- Insurance companies.

## **BOOKS FOR REFERENCE:**

- 1.Shipping Finance - Graham Burns and Stephenson Harwood
- 2.P & I Clubs: Law & Practice - Stephen J. Hazelwood.

## **Elective –II**

## **INTERNATIONAL BUSINESS STRATEGY**

### **UNIT- I:**

World of International Business- Challenges of International Business.-Multinational Enterprises- Triad and International Business.

### **UNIT- II:**

Environment of International Business- International Politics and Economic Integration Internationalaculture International Trade- International Trade International Finance.

### **UNIT- III:**

International Business Strategy- Global Strategic Planning- Organizing Strategy Production Strategy-Global sourcing –Global supply management and technology transfer Marketing strategy- Human Resource Management Strategy- Political Risk and Negotiation Strategy- International Financial Management.

#### **UNIT- IV**

International Business Strategies in Action - Corporate Strategy and National Competitiveness - Doing Business in European Community- Doing Business In Japan Doing Business in North America -Doing Business in Non-Trial Nations .

#### **UNIT- V:**

International Business Horizons - International Joint Ventures - Future Challenges of International Business.

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

1. Rungman.A.M and Hodgetts. R.M., International Business; A Strategic Management Approach, McGraw hill,.Inc., New Delhi- 1999-2000.
2. Keealas.A.G., Global Business Strategy, South –Western, 1999-2000,
3. Garland.J. and Farmer. R.N., International Dimension of Business Policy and Strategy, PWS-KENT 1999-2000,
4. Nagandhi.A.R., International Management, PHI, New Delhi, 1999/2000
5. Davidson.W.H., Global Strategic Management, John Wiley and Sons, 1999/2000,
6. Faeyrweather.J., International Business Strategy and Administration, Bllinter Publishers Mass, 1999/2000
7. Bhalla.V.K. and Shivaramu. S., International Business: Environment and Management, Anmol Publications, New Delhi, 2000
8. Porter.M.E., the Competitive Advantage of Nations, The Free Press, New York 1999-2000
9. Porter .M. E. Competitive advantage, The Free Press, New York, 1998 or 1999- 2000.

#### **Elective-III**

#### **E COMMERCE**

##### **UNIT- I:**

E-commerce – definition – classification – concepts – features - scope and evolution – advantages and significance in modern business - E-commerce practices v/s traditional practices, limitations of e-commerce. Elements of Ecommerce- website promotion - online catalog - purchase delivery support - Types of electronic commerce - Value chains in electronic commerce - Internet, World Wide Web - Web based tools for electronic commerce- intranet - Business Applications on Intranet Electronic data interchange - forces behind E-commerce industry frame work

##### **UNIT - II:**

Types of Ecommerce- B2B, B2C and intra business. Retail Ecommerce – Retailing through internet, Direct Online Sales model, online advertising sales model, online commission model, Product Selections. Business Models for e commerce- meaning definition importance. E-business models based on the relationships of transaction types- manufacture model, advertising model, value chain model, brokerage Model Marketing on the web, marketing strategies, creating web presence, advertising, customer service and support, web branding strategies, web selling models

### **UNIT - III:**

Setting up an online store. Digital certificates, online transactions providing, shopping cart software , internet merchant bank account, payment gateways, safety precautions for sellers and buyers, logistics of Ecommerce business, Web hosting. Business Models & Revenue Models over internet, emerging trends in e- business, e-governance, digital commerce, mobile commerce, and strategies for business over Web, internet based Business Models.

### **UNIT - IV:**

Electronic Payment system, types of electronic payment systems, smart cards and Infrastructure issues in EPS, Electronic Fund Transfer, and Digital Token based Electronics payment system, credit card/ debit card based EPS, Emerging financial instruments, home banking, and online banking. Digital Signatures – Legal positions of digital signatures, how digital signature technology Works. E-banking- introduction concepts & meaning, Electronic CRM, Need for electronic CRM, CRM Areas – CRM Components, CRM architecture. Electronic CRM Applications

### **UNIT – V:**

E-security- introduction, Need for security, security concepts, Attacking methods –Cybercrimes, Cryptology, hacker, encryption, ecommerce security solutions- E locking - Net Scape security solutions Risks & e payment system- Data protection, risk from mistakes & disputes – consumer protection, management information privacy, managing credit risk EDA,EDI Application in Business, Legal requirement in E- Commerce Information technology Act, Cyber laws relating to E-Commerce, Security Overview, Electronic Commerce Threats, Encryption, Cryptography, Public Key and private key cryptography, digital signatures, digital certificates, security protocols over public networks HTTP ,SSL, Firewall as security control. Virtual Private Network (VPM) Implementation management issues.

### **TEXT BOOK:**

1. Whitley, David (2000). E-commerce strategy, tech. and Applications. TataMcGraw Hill.

### **REFERENCE BOOKS:**

1. Greenstein and Feinman, :E-Commerce, TMH

## **Skill based Subject-IV**

### **SAP- Practical**

- TALLY – Introduction and Installation, Required Hardware, Preparation for installation of Tally software, installation, Working in Tally: Opening new company, Safety of Accounts or Password, Characteristics, Making Ledger Accounts, Writing voucher, voucher entry, Making different types of vouchers, Correcting sundry debtors and sundry creditors accounts, Preparation of Trial Balance, Books of Accounts, Cash Book, Bank Books, Ledger Accounts, Group summary, Sales Register and Purchase Register, Journal Register, Statement of Accounts & Balance Sheet.
- ERP &SAP: Introduction – Need for ERP – Advantages – Major ERP Packages – SAP: Features – ABAP: Logon to SAP Environment – ABAP Dictionary – Functions – Objects – Managing SAP Application Practical's: Simple problems to be done in WORD, EXCEL and POWERPOINT using all the above mentioned topics.
- WMS
- CHA

## PROJECT WORK

- 1) A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary were in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.

### 2) CIA Marks Distribution:

A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

First Review	10 Marks
Second Review	10 Marks
Work Diary	05 Marks

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25 Marks

- 3) End Semester Examination: The evaluation for the end semester examination should be as per the norms given below:

External Examiner	25 Marks
Project report	25 Marks
Viva-Voce Examination	25 Marks(Jointly given by the external & internal examiner)

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75 Marks

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