



MANONMANIAM SUNDARANAR UNIVERISTY,  
TIRUNELVELI-12

## **SYLLABUS**

### **PG - COURSES – AFFILIATED COLLEGES**

Course Structure for M. Com.

(Choice Based Credit System)

(with effect from the academic year 2024-2025 onwards )



<b>Semester-II</b>				
<b>Part</b>	<b>Subject Status</b>	<b>Subject Title</b>	<b>Subject Code</b>	<b>Credit</b>
3	Core	STRATEGIC COST MANAGEMENT		5
3	Core	CORPORATE ACCOUNTING		5
3	Core	SETTING UP OF BUSINESS ENTITIES		4
3	Elective	BUSINESS ETHICS AND CORPORATE SUSTAINABILITY/ DIGITAL BANKING		3
3	Elective	FORENSIC ACCOUNTING/ LOGISTICS AND SUPPLY CHAIN MANAGEMENT		3
3	SEC - I	ADVANCED EXCEL		2



**Total Marks: 100 Internal Exam: 25 marks + External Exam: 75 marks**

**A. Scheme for internal Assessment:**

Maximum marks for written test: **15 marks**

**3 internal tests**, each of **1 hour** duration shall be conducted every semester.

To the average of the **best two** written examinations must be added the marks scored in. The **assignment** for 5 marks and Seminar for 5 marks

The break up for internal assessment shall be:

Written test- 15 marks; Assignment -5 marks; Seminar-5 Marks Total - 25 marks

**B. Scheme of External Examination**

**3 hrs.** examination at the end of the semester

A – Part : 1 mark question two - from each unit

B – Part : 5 marks question one - from each unit

C – Part : 8 marks question one - from each unit

➤ **Conversion of Marks into Grade Points and Letter Grades**

S.No.	Percentage of Marks	Letter Grade	Grade Point	Performance
1	90 - 100	O+	10	Outstanding
2	80 - 89	O	9	Excellent
3	70 - 79	A+	8	Very Good
4	60 - 69	A	7	Good
5	55 - 59	B+	6	Above Average
6	50 - 54	B	5	Pass
7	0 - 49	RA	-	ReAppear
8	Absent	AA	-	Absent

➤ **Cumulative Grade Point Average (CGPA)**

$$CGPA = \frac{\Sigma (GP \times C)}{\Sigma C}$$

- **GP** = Grade point, **C** = Credit
- CGPA is calculated only for Part-III courses
- CGPA for a semester is awarded on cumulative basis

➤ **Classification**

- First Class with Distinction : CGPA  $\geq$  7.5\*
- First Class : CGPA  $\geq$  6.0
- Second Class : CGPA  $\geq$  5.0 and  $<$  6.0
- Third Class : CGPA  $<$  5.0



# STRATEGIC COST MANAGEMENT

## Learning Objectives

- To analyse the aspects of strategic and quality control management
- To analyse and select cost control techniques
- To apply activity based costing for decision making
- To utilise transfer pricing methods in cost determination
- To apply cost management techniques in various sectors

## UNIT I

### Introduction to Strategic Cost Management

Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality –Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.

## UNIT II

### Cost Control and Reduction

Cost Management Techniques: Cost Control: Meaning and Prerequisites – Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications.

## UNIT III

### Activity Based Cost Management

Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems.

## UNIT IV

### Transfer Pricing

Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.

## UNIT V

### Cost Management in Agriculture and IT sector

Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective –Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.

## Books for study:

1. Ravi M Kishore (2018), “Strategic Cost Management”, 5thEdition, Taxmann



- Publications Pvt. Ltd, New Delhi.
2. Bandgar P. K., (2017), “Strategic Cost Management”, 1stEdition, HimalayaPublishing
  3. House Pvt Ltd, Mumbai.
  4. Sexena V. K., (2020), “Strategic Cost Management and Performance Evaluation”, 1stEdition, Sultan Chand & Sons, New Delhi.

### Books for reference:

1. John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK
2. Jawahar Lal, (2015), “Strategic Cost Management”, 1st Edition, Himalaya Publishing
3. House Pvt Ltd, Mumbai.)
4. Arora M. N., (2021), “A Text Book of Cost and Management Accounting”, 11thEdition, Vikas Publishing House Pvt. Ltd., New Delhi.

### Web references:

1. <https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact.>
2. <https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf>
3. <https://resource.cdn.icai.org/66530bos53753-cp5.pdf>

Note: Latest edition of the books may be used

## CORPORATE ACCOUNTING

### Learning Objectives

- To understand the accounting treatment for issue of shares
- To determine profits for fire and marine insurance
- To prepare consolidated financial statements
- To account for price level changes
- To adopt financial reporting standards

### UNIT 1

#### Issue of Shares and Final Accounts of Companies

Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building- Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.

### UNIT II

#### Insurance Company Accounts

Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit- Valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies.



**Unit III****Consolidated financial statements**

Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account– Minority interest – Cost of control – Capital reserve – Inter-company holdings –Preparation of consolidated Balance Sheet.

**UNIT IV****Contemporary Accounting Methods**

Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.

**UNIT V****Financial reporting**

Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.

Theory: 20%; Problems: 80%

**Books for study:**

1. Gupta R. L. &Radhaswamy M. (2021), “Corporate Accounting – Volume I & II”, 14thEdition, Sultan Chand &Sons, New Delhi.
2. Maheshwari S. N., Sharad K. Maheshwari &Suneel K. Maheshwari, (2022),“Advanced Accountancy - Volume I &II”, 11thEdition, Vikas PublishingHouse Pvt. Ltd., New Delhi.
3. Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), “AdvancedAccountancy - Corporate Accounting – Volume - II”, 22ndEdition, Kalyani Publishers, New Delhi.
4. Reddy T. S. &Murthy A., (2022), “Corporate Accounting – Volume I &II”, 17th Edition, Margham Publications, Chennai.

**Books for reference:**

1. ArulanandamM.A &Raman K.S., (2021), “Advanced Accounting (Corporate Accounting – II)”, 8thEdition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. Shukla M C, Grewal T S and Gupta S C, (2022), “Advanced Accounts Volume II”,19thEdition, Sultan Chand &Sons, New Delhi.
3. Gupta R. L., (2022), “Problems and Solutions in Company Accounts”, 2<sup>nd</sup> Edition, Sultan Chand &Sons, New Delhi.

**Web references:**

1. <https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf>
2. <https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf>
3. <https://resource.cdn.icai.org/66638bos53803-cp1.pdf>
4. <http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%20on%20forensic%20accounting%20by%20Anjali.pdf>



# SETTING UP OF BUSINESS ENTITIES

## Learning Objectives

- To understand the start-up landscape and its financing
- To analyse the formation and registration of Section 8 company
- To outline the concept of LLP and business collaboration
- To understand the procedure for obtaining registration and license
- To create awareness about the legal compliances governing business entities

## UNIT I

### Start-ups in India

Types of business organisations – Factors governing selection of an organisation – Start-ups – Evolution – Definition of a Start-up – Start-up landscape in India – Start-up India policy – Funding support and incentives – Indian states with Start-up policies – Exemptions for start-ups – Life cycle of a Start-up – Important points for Start-ups – Financing options available for Start-ups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators – Mudra banks – Successful Start-ups in India.

## UNIT II

### Not-for-Profit Organisations

Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust – Trust deed – Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.

## UNIT III

### Limited Liability Partnership and Joint Venture

Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP-Business collaboration: Definition – Types – Joint venture: Advantages and disadvantages – Types – Joint venture agreement – Successful joint ventures in India – Special Purpose Vehicle – Meaning – Benefits – Formation.

## UNIT IV

### Registration and Licenses

Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar – TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN – GST: Procedure for registration – Registration under Shops and Establishment Act – MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.



**UNIT V****Environmental Legislations in India**

Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution – Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure.

**Books for study:**

1. Kailash Thakur, (2007) “Environment Protection Law and Policy in India”, 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2. Avtar Singh, (2015), “Intellectual Property Law”, Eastern Book Company, Bangalore
3. Zad N.S and Divya Bajpai, (2022) “Setting up of Business Entities and Closure” (SUBEC), Taxmann, Chennai
4. Amit Vohra & Rachit Dhingra (2022) “Setting Up Of Business Entities & Closure”, 6<sup>th</sup> Edition, Bharath Law House, New Delhi

**Books for reference:**

1. Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
2. The Air (Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
3. The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
4. Cliff Ennico, (2005) “Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success”, Adams Media, USA
5. Daniel Sitarz, (2011) “Sole Proprietorship: Small Business Start-up Kit”, 3rd Edition, Nova Publishing, USA

**Web references:**

1. [https://www.icsi.edu/media/webmodules/FINAL\\_FULL\\_BOOK\\_of\\_EP\\_SBEC\\_2018.pdf](https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf)
2. [https://www.mca.gov.in/MinistryV2/incorporation\\_company.html](https://www.mca.gov.in/MinistryV2/incorporation_company.html) 3)
3. <https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf>
4. <https://legislative.gov.in/sites/default/files/A1999-48.pdf>
5. [https://www.indiacode.nic.in/bitstream/123456789/6196/1/the\\_environment\\_protection\\_act%2C1986.pdf](https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2C1986.pdf)



# **BUSINESS ETHICS AND CORPORATE SUSTAINABILITY**

## **Learning Objectives**

- To understand the concept and importance of business ethics
- To enable ethical decision making based on various theories
- To gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and environmental protection
- To understand the concepts of corporate sustainability
- To analyze sustainability information and prepare reports

## **UNIT I**

### **Introduction to Business Ethics**

Business Ethics- Meaning and Definition of Business Ethics - Nature of Business Ethics - Role and importance of Business Ethics and values in Business - Causes of unethical behaviour - Ethical issues.

## **UNIT II**

### **Ethical Theories**

Ethical Decision Making -Decision Making (Normal Dilemmas and problems) - Application of Ethical Theories in Business - Traditional Ethical Theories - Utilitarianism, - Ethical Egoism - Ethics of Duties - Normative Theories of Business Ethics - Stakeholder Theory - Stockholder Theory - Lawrence Kohlberg's Theory Model Development.

## **Unit III**

### **Moral Issues in Business**

Moral Issues in Business - Importance of moral issues and reasoning – Whistle Blowing- Kinds of Whistle Blowing - Ethical issues in functional areas of business. Marketing and Advertising - Truth in Advertising- Manipulation – Coercion-Trade Secrets- Corporate disclosure-Insider trading. Finance -Fairness' and efficiency in Financial Market – Greenmail-Golden Parachute. HR: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring. Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability.

## **UNIT IV**

### **Corporate Sustainability**

Corporate Sustainability - Concepts of sustainability - Social, Environmental and Economic dimensions -Sustainability in a business context. Principles of Sustainable Development: History and emergence of the concept of Sustainable Development - Definitions, Environmental issues and crisis, Resource degradation, Greenhouse gases, Desertification, Social insecurity, Industrialization, Globalization and Environment.





**UNIT V****Sustainability Reporting**

Sustainability Reporting - Investors, customers, government and media- Disclosing sustainability information – report and website - Transparency and Accountability One Report movement – Financial and non-financial together - Triple bottom line concept for Sustainable Business - Sustainability Reporting: Flavour of GRI, BRR, BRSR.

**Books for study:**

1. Muraleedharan K P and Satheesh E K (2021), “Fernando’s Business Ethics and Corporate Governance”, 3rd Edition., Pearson India Education Services Pvt. Ltd, Noida
2. John G. Cullen (2022), “Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations”, Sage Publications Pvt. Ltd, New Delhi
3. Khanka S S (2013), “Business Ethics and Corporate Governance (Principles and Practice)”, 1st Edition, S.Chand & Co. Ltd., New Delhi

**Books for reference:**

1. ICSI Study Material, “Governance, Risk Management, Compliances and Ethics”,
2. New Delhi
3. David Chandler (2016), “Strategic Corporate Social Responsibility: Sustainable Value Creation”, 4th Edition., Sage Publications Pvt. Ltd, New Delhi
4. Mandala S K (2017), “Ethics in Business and Corporate Governance”, 2nd Edition., McGraw Hill Education, India

**Web references:**

1. <https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT%20ET%20HICS%20&%20ENTREPRENEURSHIP.pdf>
2. <https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf>
3. <https://sdgs.un.org/topics/desertification-land-degradation-and-drought>
4. [https://sdgs.un.org/sites/default/files/documents/1387bp\\_ccInNSDS.pdf](https://sdgs.un.org/sites/default/files/documents/1387bp_ccInNSDS.pdf)
5. <https://wedocs.unep.org/handle/20.500.11822/9435>

**DIGITAL BANKING****Learning Objectives**

- To understand Banking Technology
- To gain knowledge on Online Banking
- To understand the Data Communication Network and EFT systems
- To analyse Role of Technology Up gradation and its impact on Banks
- To understand Security Considerations Risk Concern Areas

**UNIT I**

**Banking Technology:** Essentials of Bank computerization Computer Systems; LANs; WANs; UPS; Core Banking Payment Systems and Electronic Banking: ATMs;



HWAK; PIN; Electromagnetic Cards; Electronic Banking; Signature Storage & Retrieval System; CTS; Note & Coin Counting Machines; Microfiche; NPC; RUPAY

## **UNIT II**

**Online Banking:** Online Enquiry and Update Facilities – Personal Identification Numbers and their use in conjunction with magnetic cards of both credit and debit cards, smart cards, signature storage and display by electronic means, cheque truncation, note and coin counting device

## **UNIT III**

Data Communication Network and EFT systems: Components & Modes of Transmission; Major Networks in India; Emerging Trends in Communication Networks for Banking; Evolution of EFT System; SWIFT; Automated Clearing Systems; Funds Transfer Systems; Recent Developments in India

## **UNIT IV**

Role of Technology Up gradation and its impact on Banks: Trends in Technology Developments; Role & Uses of Technology Up gradation; Global Trends; Impact of IT on Banks- Preventive Vigilance in Electronic Banking Phishing; Customer Education; Safety Checks; Precautions

## **UNIT V**

Security Considerations Risk Concern Areas; Types of Threats; Control Mechanism; Computer Audit; IS Security; IS Audit; Evaluation Requirements Overview of IT Act Gopalakrishna- Committee Recommendations

### **Books for reference:**

1. D.M.Mithani - The anatomy of Indian banking.
2. Varshney and sundaram - Banking Theory, Law and Practice.
3. M.L. Tanna - Banking Law and Practice in India
4. N.S. Toor - Information Hand Book for Bankers.

Note: Latest edition of the books may be used

# **FORENSIC ACCOUNTING**

## **Learning Objectives**

- To understand the concepts of Forensic Accounting.
- To understand the Financial Crime Investigation and Financial Statement Fraud
- To gain knowledge on Computer Aided Forensic Accounting
- To analyze the significance of forensic audit, stages of forensic audit and tools of forensic audit.
- To understand the categories of cyber law and global issues of cyber space.

## **UNIT I**

### **Introduction to Forensic Accounting**

Concepts, Meaning, role of forensic accountant, requisite for a successful forensic



accountant, growth of forensic accounting, fraud, types of fraud, five accounting cycles.

## **UNIT II**

### **Financial Crime Investigation and Financial Statement Fraud**

Business as a victim, Employee theft, payroll fraud, management thefts, corporate thefts, Identity thefts, the investigative process, auditor's responsibility and law. Financial statement fraud -Improper revenue recognition, revenue recognition detective techniques, revenue and receivable misappropriation, assets misstatement-Inventory, Investment, understatements of liabilities and expenses

## **Unit III**

### **Computer Aided Forensic Accounting**

Data mining- benefits and pitfalls, effective data mining, assessing data quality and format, data cleaning, eliminating duplicate information, testing the data for completeness and accuracy, skills of the forensic technologies, role of data analysis in the investigation, data cleaning.

## **UNIT IV**

### **Forensic Audit**

Meaning of forensic audit - significance of forensic audit - stages of forensic audit, need for forensic audit - objectives of forensic audit - benefits of forensic audit - tools for forensic audit.

## **UNIT V**

### **Cyber Law**

Comments of cyber law, categories of cyber law, information technology Act-2000, international aspects of electronic contracting, global issues of cyber space.

### **Reference:**

1. Howard Silveston et. al; Forensic Accounting and Fraud Investigation for Non Experts; Wiley Publication
2. Bee Lean Chew; Forensic Accounting and Finance; Kogan page Limited
3. Saurav K Datta; Statisical Techniques for forensic accounting' e book time moore
4. Daniel Calinson Ashely; Forensic Accounting and Fraud Investigation; sultan publication
5. Sikandar Sultan; Forensic Accounting; Sulthan Publication



# **LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

## **Learning Objectives**

- To identify the primary differences between logistics and supply chain management
- To understand the individual processes of supply chain management and their interrelationships within individual companies and across the supply chain.
- To evaluate the management components of supply chain management
- To analyze the tools and techniques applied in implementing supply chain management.
- To create awareness about the professional opportunities in supply chain management.

## **UNIT I**

### **Supply Chain Management**

Supply Chain Management: Concept, Features, Evolution, Importance, Process and Barriers of Supply Chain Management – Principles, Supply Chain Strategies – Organizations, Coordination, Innovation and Forecasting - Supply chain intermediaries – Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods, Channels of Distribution at Services Level, Factors for selection of suitable channels

## **UNIT II**

### **Global perspectives**

Global perspectives: Measuring and analyzing the value and efficiency of Global Supply Chain Networks, Global market forces, Types of global supply chain -Indian Perspectives: Measuring and Analyzing the value and efficiency of Domestic Supply Chain Networks, Economic effects of supply chains - Customer Perspectives: Customer values, Role of customers and Ways of improving customer services in SCM.

## **UNIT III**

### **Framework of Logistics**

Logistics: Introduction – Positioning of Information in Logistics and Supply Chain Management – Logistics Information System (LIS) - Logistics Management: Concept and Process, Competitive Advantages and Three C's, Changing Logistics Environment, Reverse Logistics, Importance of Inventory Control -Elements of inventory management – Inbound and out bound logistics, Bull- whip effect – distribution and warehousing management - Transport Functions and Participants in Transportation Decisions - Transport Infrastructure- Packaging and Materials Management: Consumer and Industrial Goods Packaging - Factors influencing Materials Planning, Preservation Safety and Measures of Materials Handling.

## **UNIT IV**

### **SCM-Warehousing**

Introduction– Concepts of Warehousing– Types of Warehouse – Functions of



Warehousing– Strategic Warehousing, Warehouse Operations, Ownership Arrangements, Warehouse Decisions, Warehouse Management Systems, Packaging Perspectives, Packaging for Material Handling Efficiency, Materials Handling, Supply Chain Logistics Design: Global Strategic Positioning; Global SC Integration, SC Security, International Sourcing, Distribution control and evaluation.

## UNIT V

### SCM-Plan

SCM Plan: Demand Planning, Source of Procurement, Production or Assembly Steps, Sales return of defective or excess goods-Use of Internet in SCM: Role of computer/IT in supply chain management –E- market places, E-procurement, E-logistics, E-fulfillment –Operative Systems in SCM: Enterprise Resource Planning (ERP), Performance Modeling of supply chains using Markov chains, Inventory Control-Importance, Pareto’s Law –Emerging Technologies in Logistics and Supply Chain Management: CRM Vs SCM, Benchmarking concept, Features and implementation, Outsourcing: Basic concepts, Value addition in SCM – Concept of demand chain management - Growth of Logistics and Supply Chain Management in national and international scenarios.

### Books for study:

1. Christopher Martin, “Logistics and Supply Chain Management” (2016) 5th Edition, FT Publishing International, India
2. Chopra, Sunil, Meindl, Peter and Kalra, D.V.; Supply Chain Management: Strategy, Planning and Operation; Pearson Education Pvt. Ltd, Noida

### Books for reference:

1. Sahay, B.S., Supply Chain Management, 2nd Edition; Macmillan Publishers India
2. Ballou, R.H. Business Logistics Management. Prentice-Hall Inc.
3. Bowersox D.J.,Closs D.J, Bixby Cooper. M., Supply Chain Logistics Management, (2002), 9th Edition, McGraw-Hill Higher Education, Noida

### Web references:

1. <http://www.wisdomjobs.com/e-universit/production-and-operations-management-tutorial-295/principles-of-material-handling-9576.html>
2. <http://www.marketing91.com/logistics-activitiesw/>
3. <https://www.fcbo.com/services/warehouse-strategies>.
4. <https://cleartax.in/s/just-in-time-jit-inventory-management>

Note: Latest edition of the books may be used



# **Skill Enhancement Course - I**

## **ADVANCED EXCEL**

### **Learning Objectives**

- To analyse the aspects of Managing the Work book
- To examine Functional Formulas
- To apply Advanced Tables
- To utilise Working with Macros
- To apply Financial Modelling using Excel

### **Unit I- Managing the Work book**

Worksheet Basics, Protecting Excel Workbook and Worksheet, Importing and Exporting data, Co-authoring Data.

### **Unit : II - Functional Formulas**

Understanding formulas; Operators in Formula; Named ranges; Calculations; Functions in formulas; Relative and Absolute addressing; Referencing cells outside the worksheet and workbook;

### **Unit : III - Advanced Tables**

Create Pivot Tables- Modify field selections and options- Slicers – Group Pivot Table Data- Add Calculated fields - Format Data

### **Unit :IV - Working with Macros**

Overview - Recording and Running a Macro- Personal Macro Workbook-Macro Virus- Macro Security Settings - Digitally Signed Macros from Reliable sources - Enabling and Disabling alerts on Message bar.

### **Unit :V - Financial Modelling using Excel**

Introduction to Financial Modelling - Representation of Financial Statements – Balance sheet- Financial Statement Analysis - Comparative -Common size statements- Trend Analysis

Note: 100% Practical (Internal – 50 Marks; External – 50 Marks)

### **\*List of Practicals\***

1. Create advanced conditional formatting and data validation, and use SUMIF, SUMIFS, COUNTIF, and COUNTIFS functions, along with logical functions.
2. Create a common-size balance sheet to understand the relative proportions of assets, liabilities, and share capital.
3. Use financial modeling to prepare expected financial statements by predicting future financial performance.
4. Prepare an income statement using financial modeling in Excel.
5. Prepare a pay slip and enable the Excel worksheet's protection features.
6. Create a list of companies in Word, import the document into MS Excel, add monthly sales, and export the data
7. Create a name list in Notepad, import the document into MS Excel, add



- students' marks to the worksheet, and export the data.
8. Make a mark statement by applying various operators in Excel with named ranges.
  9. Prepare a pivot table for the dataset of ten different salespersons' orders received, region-wise, with sales volume.
  10. Create an employee roster using recording and running macros in the personal workbook.
  11. Create a company balance sheet using MS Excel.
  12. Make a financial statement analysis and apply trend analysis in Excel.

**Books for reference:**

1. MS Office 2010, Sanjay Saxena, Vikas Publications
2. Financial Modelling in Excel for Dummies - Daniel Stein Fairhurst
3. Manisha Nigam , Data Analysis with Excel, BPP Publications

Note: Latest edition of the books may be used

