# CENTRAL UNIVERSITY OF HIMACHAL PRADESH



[ESTABLISHED UNDER THE CENTRAL UNIVERSITIES ACT 2009] PO BOX: 21, DHARAMSHALA, DISTRICT KANGRA- 176215 (HP) www.cuhimachal.ac.in

## **B.VOC: ENTREPRENEURSHIP DEVELOPMENT PROGRAMME**

Course Code:	BVFM31	Credits Equivalent: 04
Course Name:	ENTREPRENEURSHIP DEVELOPMENT PROGRAMME	Duration: 6 Months
Abbreviation:	LSCM	Semester : 6 <sup>th</sup>

Course Objectives: The course is designed to -

 EDPs aim at training various target groups in entrepreneurial traits so that they obtain adequate information, motivation and guidance in setting up their own enterprises

## **Attendance Requirement:**

Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.

## **Evaluation Criteria:**

1. Mid Term Examination	25%
2. End Semester Examination	50%
3. Continuous Internal Assessment	25%
<ul> <li>Class participation</li> </ul>	10%
<ul> <li>Presentations</li> </ul>	5%
<ul> <li>Group Discussion</li> </ul>	5%
Role Play	5%

## **Course Contents:**

Unit	Course Content	Duration
1	Entrepreneur: Definition, nature, and characteristics of entrepreneurship: Emergence of entrepreneurial class including women entrepreneurs: Theories of entrepreneurship: Socioeconomic environment and the entrepreneur. Characteristics of Entrepreneur	6 hours

	Entrepreneurship, entrepreneurial behaviour and motivation.	
2	Small Business as a Seed Bed of Entrepreneurship: Concept of business venture. The start-up process, Concept, Plan, Implementation, Initial Strategic Planning, Product and Marketing Scope, Legal and Tax consideration, Risk analysis and financial considerations. Profit Planning in Small Enterprise: Growth Strategies and diversification.	6 hours
3	UNIT-III Finance Management in current operations and expansion of capital. Role of Small Business in the national economy, National Policies for small business development, Governmental and Non-Governmental assistance. Contribution of Commercial Banks in promoting and servicing small business. Small business and modern technology.	6 hours
4	UNIT-IV Rules & Regulations: Governmental Policies and formalities in setting up a unit. Basic requirements regarding registration, Excise, Sales Tax, Factory Act, SSI exemptions: Licensing and Registration procedure; Appreciation of important provisions of Factory Act, Shops & Commercial Establishment Act; Sales of Goods Act, Partnership Act; Contract Act; Income Tax, Sales Tax and Excise rules; Insurance.	6 hours

## **Prescribed Text Books:**

- 1. 'Project Engineering & Management' by A.K. Sinha, Vikas Publishing House Pvt. Ltd., 1983.
- 2. 'Project Planning, Financing, Implementation & Evaluation' by U. K. Srivastava, Indian Institute of Management, Ahmedabad, 1981.
- 3. 'Financial Management An Analytical and Conceptual Approach' by Kuchhal, S. C., Chaitanya Pub. House, 1982.
- 4. 'Principles of Management Accounting' by Mohan & Goyal, Agra SahityaBhavan, 1982.
- 5. 'Management of Small Scale Industries' by Saroja, Seth Publishers, Bombay, 1979.

- 6. 'How to Succeed in Small Industry' by Vepa Ram K., Vikas Publishing House, New Delhi, 1984.
- 7. Bare Acts: Central Sales Tax Act, State Sales Tax Act, Central Excise Act and Customs Act.
- 8. 'Law and Practice of Income Tax in India' by Bhagwati Prasad, NavmanPrakashan, 1972.
- 9. 'A Text Book of Commercial Law' by S. S. Gulshan, S. Chand & Co., 1979
- 10. 'Industrial Relations' by B.P.Gupta, PHD Chamber of Commerce &Inds, 1986

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## **B.VOC: Logistic and Supply Chain management**

Course Code:	BVFM32	Credits Equivalent: 04
Course Name:	Logistic and Supply Chain Management	Duration: 6 Months
Abbreviation:	LSCM	Semester : 6 <sup>th</sup>

## Course Objectives: The course is designed to -

- Enable the students to understand the concepts of International Supply Chain Management and Logistics Management.
- Conceptualize international supply chain designs integrated with the Logistics management, which are aligned with business models for manufacturing and service companies.
- Help the students to use the understanding of International supply chain for effective implementation of blended supply chain and logistics management relationships in dynamic international business environment.

## **Attendance Requirement:**

Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.

#### **Evaluation Criteria**:

1. Mid Term Examination	25%
2. End Semester Examination	50%
3. Continuous Internal Assessment	25%
<ul> <li>Class participation</li> </ul>	10%
<ul> <li>Presentations</li> </ul>	5%
<ul> <li>Group Discussion</li> </ul>	5%
Role Play	5%

## **Course Contents:**

Unit	Course Content	Duration

	LOGISTICS MANAGEMENT	
	<ul> <li>Understanding Supply Chain</li> <li>Value Chain</li> <li>Demand Chain</li> <li>Role of Logistics in Supply chain</li> <li>Global Business environment</li> <li>Structure of Global Supply Chains: Issues to Consider</li> </ul>	
2	INTEGRATION OF SCM WITH LOGISTICS	6 hours
_	MANAGEMENT	·
	Modern Logistic Concepts	
	<ul> <li>Evolution and Revolution of Logistic and</li> </ul>	
	SCM	
	<ul> <li>International Operations: International Logistics &amp; Global Supply Chain</li> </ul>	
	Decisions	
	<ul> <li>Collecting, Analyzing, and Sharing:</li> </ul>	
	Information across a Global Supply Chain	
	Case: Wal-Mart's Strategy	
	Substitution of the substi	
3	FACTORS AND CHALLENGES DRIVING	6 hours
	LOGISTICS AND SUPPLY CHAIN	· · · · · · · ·
	MANAGEMENT	
	Factors Driving Global Supply Chain	
	Management	
	<ul> <li>Management of Inventory in the supply chain analysis including vendor</li> </ul>	
	management	
	<ul> <li>Factors contributing to the development</li> </ul>	
	of Logistics	
	<ul><li>Time Compression</li><li>Postponement</li></ul>	
	. octponome	
4	CONSTITUENTS OF PROCUREMENT	6 hours
	SYSTEM AND SELECTING LOGISTIC	
	OPERATOR	
	<ul> <li>International Purchasing System,</li> </ul>	
	strategy and its interface with the	
	<ul><li>management of the Global Supply Chain</li><li>Selecting the Logistic Operator</li></ul>	
	3PL	
	• 4PL	
	Outsourcing     Outsourcing	
	<ul> <li>Selecting the international Logistic Operator</li> </ul>	
	International Transport	
	<ul> <li>Supply Chain Globalization and the</li> </ul>	

	Complexities of Cost-Minimization Strategies	
5	FUTURE OF SCM & LOGISTICS	6 hours
	<ul> <li>Supply Chan Operations: A focus on adding value to Brand Management</li> <li>Future Growth and Related Constrains SCM and logistics</li> <li>Future Strategic Focus – Global SCM and International Logistic</li> <li>Concepts of Collaboration: Supply chain management in a food industry</li> </ul>	
	Cold chain	

### **Prescribed Text Books:**

- 1. Bhat, shridhara K. (2011). Logistics and Supply Chain Management, Himalaya Publishing House: New Delhi
- 2. Mentzer, John T (2012). Fundamentals of supply Chain Management: Twelve Drivers of competitive Advantage, Sage Publication: New Delhi
- 3. Simchi-Levi, David; Philip kaminsky, Edith Simchi-Lavi and Ravi Shankar (2008): designing and Managing the Supply chain: Concepts, Strategies, and Case Studies (Third Edition), McGraw-Hill Publishing company Ltd, New Delhi

## Suggested Reading:

- 1. Branch, Alan E. (2009). Global supply Chain Management and International Logistic, Routledge, New York.
- Chopra, Sunil; Peter Meindl and D. V. Kalra (2010). Supply chain Management: Strategy, Planning and Operation, Pearson: New Delhi.
- Christopher, Martin (2011). Logistics and Supply Chain Management: Strategies for Reducing Cost and Improving Service( 2<sup>nd</sup> ed.), Pearson: New Delhi.
- 4. Coyle, John J.; C. John Langley, Brian J. Gibson, Robert A. Novack and Edward J. Bardi (2009). A Logistic Approach to Supply Chain Management; Cengage Learning India Pvt. Ltd.: Delhi.
- 5. Keegan, Warren J/ (2011). Global Marketing Management (7<sup>th</sup> ed.); Pearson Education: New Delhi.
- 6. Rao, P. H. (2012). Greening the Supply chain: A Guide for Asian Manager, Sage Publication: New Delhi.



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## **B.VOC: Income Tax Law and Practice**

Course Code:	BVFM33	Credits Equivalent: 04
Course Name:	Income Tax Law and Practice	Duration: 6 Months
Abbreviation:	ITLP	Semester : 6 <sup>th</sup>

Course Objectives: The course is designed to -

 Enable the students to understand the concepts of Income Tax Law and Practice

## **Attendance Requirement:**

Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.

## **Evaluation Criteria**:

1. Mid Term Examination	25%
2. End Semester Examination	50%
3. Continuous Internal Assessment	25%
<ul> <li>Class participation</li> </ul>	10%
<ul> <li>Presentations</li> </ul>	5%
<ul> <li>Group Discussion</li> </ul>	5%
Role Play	5%

## **Course Contents:**

Unit	Course Content	Duration
1	INTRODUCTION	6 hours
	<ul> <li>Indian Tax System</li> <li>Direct and Indirect Taxes</li> <li>The structure of Indian Income Tax Act,</li> <li>Concepts and definitions under the Act,</li> <li>Agricultural Income, Assesse, Assessment</li> <li>Year, Income, Previous Year, Person,</li> <li>Residential Status, Tax Liability, Scope and</li> <li>Total Income</li> </ul>	
2	Heads of Income: Salaries, Income from House property, Profit, Gains from Business and Profession, Capital Gains and Income from other sources	
	NB: (Provisions of Laws that exists immediately one year proceeding the year of examinations shall be applicable	
3	Computations of Total Income and Tax Liability of an Individual, Deductions from Gross total Income	
	<ul> <li>Assessment of Firm</li> <li>Corporate Taxation – Assessment of Companies</li> <li>NB: (Provisions of Laws that exists immediately one year proceeding the year of examinations shall be applicable</li> </ul>	

# Suggested readings:

- 1. Sinhanai V.K.: Students Guide to Income Tax: TaxMan, Delhi
- 2. Prasad, Bhagvati: Income Tax Law and Practice, Wiley Pub, New Delhi
- 3. Mehrotra H.C.: Income Tax Law and Accounts- Sahitya Bhawan, Agra
- 4. Chandra Mahesh and Shukla D.C.: Income Tax Law and Practice, Pragati Publication, New Delhi