

# Maharashtra State Board of Vocational Education Examination, Mumbai

1	Name of Course	<b>Diploma Course in Logistic Management</b>																														
2	Course code	<b>408403</b>																														
3	Max no. of Students	25 Students																														
4	Duration	2 year																														
5	Course Type	Full Time																														
6	No. of Days per week	6 days																														
7	No. of hours per day	7 Hrs																														
8	Space require	Theory Class Room – 200 sqft Three Practical Lab – 500 sqft each																														
9	Entry qualification	S.S.C. Pass																														
10	Objective of syllabus	To understand the concept of supply, production, storage & warehousing, distribution & retail outlet. To know the management of inventory, communication, material handling, packaging & overall supply chain management.																														
11	Employment opportunities	Work as a marketing executive, production logistic management & in out sourcing field., Warehouse keeper, department manager.																														
12	Teachers Qualification	For Vocational subjects – M.Com. / M.BA. For Non-Vocational subjects - Master Degree in concern subject.																														
13	<b>Teaching Scheme –</b>																															
	Sr.	Subject	Subject Code	Clock Hours / Week		Total																										
				Theory	Practical																											
	1	English (Communication Skill)	90000001	2 Hrs	1 Hrs	3 Hrs																										
	2	Elective – I	--	2 Hrs	1 Hrs	3 Hrs																										
	3	Elective – II	--	2 Hrs	1 Hrs	3 Hrs																										
	4	Financial Accounting	40840001	3 Hrs	8 Hrs	11 Hrs																										
	5	Material Management & Stores Accounts	40840005	3 Hrs	8 Hrs	11 Hrs																										
	6	Office Management & Administration	40840009	3 Hrs	8 Hrs	11 Hrs																										
	<b>Total</b>					<b>42 Hrs</b>																										
14	Internship	Two Month Summer Internship from 1 <sup>st</sup> May to 30 <sup>th</sup> June is Compulsory.																														
15	<b>Examination Scheme – Final Examination will be based on syllabus of both years.</b>																															
	Paper	Subject	Subject Code	Theory			Practical			Total																						
				Duration	Max	Min	Duration	Max	Min	Max	Min																					
	1	English (Communication Skill)	90000001	3 Hrs	70	25	3 Hrs	30	15	100	40																					
	2	Elective – I	--	3 Hrs	70	25	3 Hrs	30	15	100	40																					
	3	Elective – II	--	3 Hrs	70	25	3 Hrs	30	15	100	40																					
	4	Financial Accounting	40840001	3 Hrs	100	35	3 Hrs	100	50	200	85																					
	5	Material Management & Stores Accounts	40840005	3 Hrs	100	35	3 Hrs	100	50	200	85																					
	6	Office Management & Administration	40840009	3 Hrs	100	35	3 Hrs	100	50	200	85																					
	<b>Total</b>									<b>900</b>	<b>375</b>																					
16	<b>Teachers –</b> Three Teachers per batch for vocational component. For English, Elective-I & II guest faculty on clock hour basis.																															
17	<b>a) For Elective I – Student can choose any one subject</b> <table><tr><td>Code</td><td>Subject Name</td></tr><tr><td>90000011</td><td>Applied Mathematics</td></tr><tr><td>90000012</td><td>Business Economics</td></tr><tr><td>90000013</td><td>Physical Biology (Botany &amp; Zoology)</td></tr><tr><td>90000014</td><td>Entrepreneurship</td></tr><tr><td>90000015</td><td>Psychology</td></tr></table>						Code	Subject Name	90000011	Applied Mathematics	90000012	Business Economics	90000013	Physical Biology (Botany & Zoology)	90000014	Entrepreneurship	90000015	Psychology	<b>b) For Elective II – Student can choose any one subject</b> <table><tr><td>Code</td><td>Subject Name</td></tr><tr><td>90000021</td><td>Applied Sciences (Physics &amp; Chemistry)</td></tr><tr><td>90000022</td><td>Computer Application</td></tr><tr><td>90000023</td><td>Business Mathematics</td></tr></table>						Code	Subject Name	90000021	Applied Sciences (Physics & Chemistry)	90000022	Computer Application	90000023	Business Mathematics
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**Subject Code : 40840001**

**Financial Accounting - 1<sup>st</sup> Year**

<b>Theory</b>	<b>Practical</b>
<p><b>Detailed Syllabus :</b></p> <p><b>1.0. Introduction:-</b></p> <p>1.1.What is accounting, 1.2.What is transaction, 1.3.Main object of accounting, 1.4.Uses of accounting information, 1.5. Advantage of accounting.</p> <p><b>2.0. Basic Accounting Concepts:-</b></p> <p>2.1.Basic accounting terms, 2.2.Basic assumption, 2.3.Basic principles of accounting, 2.4.Accounting conventions, 2.5.Double entry system of accounting</p> <p><b>3.0.Classification of Accounts:-</b></p> <p>3.1.Type of accounting, 3.2.Rules of debit &amp; credit, 3.3.Application of debit-credit, 3.4.Rules-The Golden Rule</p> <p><b>4.0.Journal &amp; Ledger :-</b></p> <p>4.1.Meaning &amp; format of journal, 4.2.Procedure for making entries in the journal, 4.3.Meaning of a ledger, 4.4.Forms of ledger, 4.5.Posting balancing account</p> <p><b>5.0.Subsidiary Books :-</b></p> <p>5.1.Meaning, 5.2.Importance, 5.3.Need Type of subsidiary book, 5.4.Journal proper, Purchase book, 5.5.Sales book, 5.6.Purchase return book, 5.7.Sales return book etc.,</p>	<p><b>Detailed Syllabus :</b></p> <p><b>1.0.Documents Used In Accounting:-</b></p> <p>1.1.Source document used for entering transaction in the book of account</p> <p><b>2.0. Basic Accounting Concepts :-</b></p> <p>2.1. Study OF Accounting Standards 2.2. Study of various accounting Convention <b>2.3. Study of annuals report of various organization</b></p> <p><b>3.0.Classification of Accounts:-</b></p> <p>3.1. Preparation of chart showing classification of account 3.2. Project on Golden rule of account</p> <p><b>4.0.Preparation Of Journal &amp; Ledger :-</b></p> <p>4.1.Format of journal &amp; ledger 4.2.Problems solving journal &amp; ledger 4.3.Preparation of journal &amp; ledger</p> <p><b>5.0.Preparation of Subsidiary Book :-</b></p> <p>5.1.Various types of subsidiary book 5.2.Purchase book, 5.3.Sales book, 5.4.Purchase return book, 5.5.Sales return book, 5.6.Journal proper, etc.,</p>

<p><b>6.0.Cash Book :-</b></p> <p>6.1.Meaning &amp; Nature of the cash book,  6.2.Kinds of cash book,  6.3.Simple cash book,  6.4.Simple cash book with bank &amp; cash column,  6.5.Cash book with cash, bank, &amp;discount column,  6.6.Petty cash book,  6.7.Balancing cash book</p> <p><b>7.0. Final Accounts</b></p> <p>7.1. Trading Account  7.2. Profit &amp; Loss Account  7.3. Balance Sheet</p>	<p><b>6.0.Preparation of Cash Book :-</b></p> <p>6.1.Various types of cash book  6.2.Problems based on cash book  6.3.Simple cash book  6.4.Double column cash book  6.5.Triple column cash book</p> <p><b>7.0. Final Accounts Of A Propreetary Concern :-</b></p> <p>7.1. Preparation Of Trading Account From Trail Balance  7.2. Study The Annual Report Of Different Organization  7.3. Power Point Presentation Of Final Account</p> <p><b>8.0.Visits :-</b></p> <p>8.1. 10 visits to various types of commercial bank, national bank, &amp; sole traders</p>
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## Financial Accounting- 2<sup>nd</sup> Year

Theory	Practical
<p><b>Detailed Syllabus :</b></p> <p><b>1.0. Bank Reconciliation Statement :-</b></p> <p>1.1.Introduction, Needs, Causes for bank difference between</p> <p>1.2.the balance shown by cash book &amp; balance shown by</p> <p>1.3.bank statement,</p> <p>1.4.Format for preparation of bank reconciliation statement,</p> <p>1.5.Preparation of bank reconciliation statement as per</p> <p>1.6.cash book &amp; as per pass book</p> <p><b>2.0.Trial Balance :-</b></p> <p>2.1.Introduction,</p> <p>2.2.Balancing a ledger account,</p> <p>2.3.Objects of preparing a trial balance,</p> <p>2.4.Preparation of trial balance,</p> <p>2.5.Reasons for disagreement of trial balance</p> <p><b>3.0.Company Final Account :-</b></p> <p>3.1.Financial statement &amp; their nature,</p> <p>3.2Accounting standards,</p> <p>3.3Trading account,</p> <p>3.4.Closing stock,</p> <p>3.5.Adjustment,</p> <p>3.6.Depreciation,</p> <p>3.7.Closing entries,</p> <p>3.8.Profit &amp; loss account,</p> <p>3.9.Balance sheet,</p> <p>3.10.Limitation of Final account</p> <p><b>4.0.Depreciation :-</b></p> <p>4.1Meaning,</p> <p>4.2.Definition,</p> <p>4.3.Importance,</p> <p>4.4. Need.</p> <p>4.5.Types,      a-Straight line method                          b- Written down value method</p> <p><b>5.0.Accounting Standard:-</b></p> <p>5.1.Utility,</p> <p>5.2.Accounting standard in India,</p> <p>5.3.Discount of accounting policies</p>	<p><b>Detailed Syllabus :</b></p> <p><b>1.0.Preparation of Bank Reconciliation Statement:-</b></p> <p>1.1.Preparation of bank reconciliation statement,</p> <p>1.2.Causes for variance in balances of cash book &amp; pass book,</p> <p>1.3.Steps to reconcile the difference</p> <p>1.4.Construct bank reconciliation statement as per balance in cash book,</p> <p>1.5. Construct bank Reconciliation Statement as per pass book</p> <p><b>2.0.Preparation of Trial Balance:-</b></p> <p>2.1.Preparation of trial balance from various Ledger Account</p> <p>2.2.Agreement Of Trial Balance</p> <p>2.3.Method of preparing of trial balance</p> <p><b>3.0.Preparation of Final Account:-</b></p> <p>3.1.Drafting of financial statement of company study trial balance,</p> <p>3.2.Various adjustment &amp; their accounting treatment,</p> <p>3.3.Preparation of trading account,</p> <p>3.4.Profit &amp; loss account &amp; balance sheet</p> <p><b>4.0.Calculation of Depreciation:-</b></p> <p>4.1.Straight line method</p> <p>4.2. Written down method</p> <p><b>5.0.Preparation of Accounting Standard:-</b></p> <p>5.1.Various accounting standard &amp; disclosure of Accounting Policies</p> <p><b>6.0.Visits :-</b></p> <p>Visits to various types of commercial, co-operative,</p> <p>6.1Nationalized bank &amp; sole traders i.e.,</p> <p>6.2.Furniture shop,</p> <p>6.3.Computer trading Institute</p>

## REFERENCE

### **Financial Accounting**

**1- Advance Accounts vol-I & vol-II**

By M.C Shukla (S.Chand Publisher)  
T.R Grewal  
S.C Gupta

**2- Book-Keeping & Accountancy**

By A.K Jain (Sheth Publisher)  
Vidyadhar Joshi

**3- Financial Accounting**

By L.N Chopde (Sheth Publisher)  
D.H Choudhari

**Subject Code : 40840005**

**Subject : Material Management & Store Accounts -1<sup>st</sup> Year**

<b>1. Material Management.</b> . Management & as branches. Meaning, Importance, Scope & objectives & Functions of material management. Purchase Management sore Management – basic Concept	1) Chart showing different management disciplines like Material Management , Purchase Management , Store Management
<b>2. Purchase 2) Purchasing.</b> Purchasing principals, Purchase procedure, Purchase systems & and Purchase Research.	2) Documents used in Purchase Procedure:- Proforma & Filling up 3) Flow chart of Purchase Cycle
<b>3) Transportation , Insurance , Warehousing &amp; Packaging-</b> transportation :- Types , Proper selection of mode to control cost of Purchasing Types & Importance. Designing the appropriate packaging to control cost. Insurance – Marine Insurance. Insurance during road transportation. Ware house- Importance & Types.	4) Documents of transport :- Proforma & filling up, Chart on different types of mode of transport 5) Insurance documents , settlement of claim incase of fire , Marine & Transit Insurance 6) Types of Warehouse:- chart, Proforma of warehouse Receipt 7) Collection of various types of Packing Materials , Proforma of Package slip
<b>4.0. Legal Aspec4. Legal aspects</b> Contract Act, carriage of Goods Act, Bailment sale of goods Act Contract of Agency. Preliminary knowledge of provision of law.	8) Case studies in the different laws mention in the theory paper

## Material Management & Store Accounts -2<sup>nd</sup> Year

<b>1. Store keeping.</b> Meaning, Importance functions of store keeping. Store keeper. Store house- location & layout. Types, security measures.	1) Chart showing types of storehouses. 2) Layout of storehouse in small, medium & large company.
<b>2. Storage equipments &amp; Material handling equipments, Advantages &amp; types.</b> Preservation of certain items in a store house.	3) Draw the storage equipment. 4) Drawing of MH equipments 5) Preservation methods of Common articles in the store house
<b>1) Store accounting.</b> Objectives, advantages. Documents used in a basis of store accounts – receipt inspection issue, verification & material control. Ascertainment of cost of materials received & issued in a store house- LIFO FIFO Average price method. Costing of spoilage.	6) Documents used in store accounting :- Proforma & filling up 7) Practical problems on LIFO FIFO & Average method
<b>2) Inventory Control</b> Meaning , Importance , Types of Inventory, techniques used in Inventory Control, EOQ, ABC analysis & Safety Stock	8) Chart on types of Inventory 9) Practical problem on EOQ 10) Calculation of safety stock 11) Factory visits

**Subject Code : 40840009**

**Office Management & Administration – 1<sup>st</sup> Year**

1. Office administration :- Meaning of the terms :- Administration , Management. Meaning & importance & functions of an office	1. Organizational Charts :- Functional , Line , Line & Staff
2. Office Organization :- Meaning , Need & Importance. Principles of Organization , Organization chart , Departmentation , Types of Organization :- Line, Functional , Line & Staff . Essentials of Organising an office , Office Manager: his functions	2. Chart showing the position of an office manager
3. Office Layout & accommodation :- Meaning , Advantages , Principles , Steps in designing an office layout , Office furniture , security of the office , Office accommodation & office Environment :- cleanliness , Ventilation , Prevention of accidents .	3. Layout of an office 4. A checklist to maintain proper , Physical environment in the office. 5. Collection of information on safety precaution followed in the different organization
4. Office Record : Clerical routine , office ,manual :- its contents & importances , office stationery & forms :- Form control & design . Why store old record	6. format of an office manual 7. specimen of a number of firm used in a office 8. Visit to anumber of organization to observe various offices .



## Office Management & Administration – 2<sup>nd</sup> Year

<p><b>1. Section of the Office</b> Meaning, Importance &amp; Functions of various section in an office, Purchase, Sale, Account, Cash, Credit, Ware housing, Traffic, Publicity &amp; Advantage, Correspondence Section</p> <p>2. Inward &amp; Outward corresponds inward Mail- Procedure Outward mail Business Correspondence- Meaning, Essential six C's., Types- Invoice, Quotation, P.O, Procedure of Sending Inward mail &amp; receiving outward Mail.</p> <p>3. Filing and Indenting Need &amp; object, Essential, Centralized &amp; decentralized filing, Filing System,- Old method &amp; New methods Indexing Meaning &amp; Type Of Indexing</p> <p><b>4. Office Mechanization:-</b> Meaning , Advantages &amp; Dis advantagesd . Number of equipments used in office :- Typerwriter , Duplicator, Franking Machine , Accounting , Tele Printer , Fax , Intercom , Telex , Computer etc</p>	<p>1. 1..Document used in purchase, Purchase Order Invoice, Quotation</p> <p>2. 2.Document of Sale :- Advice Note, Outward Invoice, Sales Journal, Different Types of invoice</p> <p>3. .Document of Cash &amp; accounts Section</p> <p>4. Layout Of a Business Letter</p> <p>5. Flow Char showing The Procedure of receiving sending mail.</p> <p>6. Postal service different means of communication , Postal rates</p> <p>7. Drawing different types of files</p> <p>8. Chart showing methods of filing</p> <p>9. Practicals with the help of Different office machines to understand its use</p> <p>10. Visit to different offices</p>
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