



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: Income Tax Law and Practice

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

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%
• Class participation	10%
• Presentations	5%
• Group Discussion	5%
• Role Play	5%

Course Contents:

Unit	Course Content	Duration
1	INTRODUCTION	6 hours

	<ul style="list-style-type: none"> • Indian Tax System • Direct and Indirect Taxes <p>The structure of Indian Income Tax Act, Concepts and definitions under the Act, Agricultural Income, Assessee, Assessment Year, Income, Previous Year, Person, Residential Status, Tax Liability, Scope and Total Income</p>	
2	<p>Heads of Income: Salaries, Income from House property, Profit, Gains from Business and Profession, Capital Gains and Income from other sources</p> <p>NB: (Provisions of Laws that exists immediately one year proceeding the year of examinations shall be applicable)</p>	6hours
3	<p>Computations of Total Income and Tax Liability of an Individual, Deductions from Gross total Income</p> <ul style="list-style-type: none"> • Assessment of Firm • Corporate Taxation – Assessment of Companies <p>NB: (Provisions of Laws that exists immediately one year proceeding the year of examinations shall be applicable)</p>	6hours

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



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B.VOC: ENTREPRENEURSHIP DEVELOPMENT PROGRAMME

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

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%
• Class participation	10%
• Presentations	5%
• Group Discussion	5%
• Role Play	5%

Course Contents:

Unit	Course Content	Duration
1	Entrepreneur: Definition, nature, and characteristics of entrepreneurship: Emergence of entrepreneurial class including women	6 hours

	entrepreneurs: Theories of entrepreneurship: Socioeconomic environment and the entrepreneur. Characteristics of Entrepreneur Leadership, Risk taking, Decision making and business planning. Innovation and 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 : 6th

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%
• Class participation	10%
• Presentations	5%
• Group Discussion	5%
• Role Play	5%

Course Contents:

Unit	Course Content	Duration
1	<p>INTRODUCTION TO SUPPLY CHAIN & LOGISTICS MANAGEMENT</p> <ul style="list-style-type: none"> • Understanding Supply Chain • Value Chain • Demand Chain • Role of Logistics in Supply chain • Global Business environment • Structure of Global Supply Chains: Issues to Consider 	6 hours
2	<p>INTEGRATION OF SCM WITH LOGISTICS MANAGEMENT</p> <ul style="list-style-type: none"> • Modern Logistic Concepts • Evolution and Revolution of Logistic and SCM • International Operations: International Logistics & Global Supply Chain Decisions • Collecting, Analyzing, and Sharing: Information across a Global Supply Chain • Case: Wal-Mart's Strategy 	6 hours
3	<p>FACTORS AND CHALLENGES DRIVING LOGISTICS AND SUPPLY CHAIN MANAGEMENT</p> <ul style="list-style-type: none"> • Factors Driving Global Supply Chain Management • Management of Inventory in the supply chain analysis including vendor management • Factors contributing to the development of Logistics • Time Compression • Postponement 	6 hours
4	<p>CONSTITUENTS OF PROCUREMENT SYSTEM AND SELECTING LOGISTIC OPERATOR</p> <ul style="list-style-type: none"> • International Purchasing System, strategy and its interface with the management of the Global Supply Chain • Selecting the Logistic Operator • 3PL • 4PL • Outsourcing • Selecting the international Logistic 	6 hours

	<p>Operator</p> <ul style="list-style-type: none"> • International Transport • Supply Chain Globalization and the Complexities of Cost-Minimization Strategies 	
5	<p>FUTURE OF SCM & LOGISTICS</p> <ul style="list-style-type: none"> • Supply Chain Operations: A focus on adding value to Brand Management • Future Growth and Related Constraints SCM and logistics • Future Strategic Focus – Global SCM and International Logistics • Concepts of Collaboration: Supply chain management in a food industry • Cold chain 	6 hours

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 Logistics, Routledge, New York.
2. Chopra, Sunil; Peter Meindl and D. V. Kalra (2010). Supply Chain Management: Strategy, Planning and Operation, Pearson: New Delhi.
3. Christopher, Martin (2011). Logistics and Supply Chain Management: Strategies for Reducing Cost and Improving Service (2nd 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 (7th ed.); Pearson Education: New Delhi.
6. Rao, P. H. (2012). Greening the Supply Chain: A Guide for Asian Manager, Sage Publication: New Delhi.

