

BHARATHIAR UNIVERSITY (CBCS PATTERN)
B.COM. GARMENT COST ACCOUNTING WITH COMPULSORY
DIPLOMA IN BUSINESS AUTOMATION

(For the students admitted during the academic year 2008– 2009 Batch and onwards)

SCHEME OF EXAMINATION – CBCS PATTERN

Part	Study Components	Course Title	Ins. hrs / week	Examinations				Credits
				Dur. Hrs	CIA	Marks	Total	
	Semester I							
I	Language– I		6	3	25	75	100	3
II	English– I		6	3	25	75	100	3
III	Core I – Principles of Accountancy		5	3	25	75	100	4
III	Core II– Textile Science		5	3	25	75	100	4
III	Allied Paper I – Business Organization & Office Management		6	3	25	75	100	5
IV	Environmental Studies #		2	3	–	50	50	2
	Semester II							
I	Language– II		6	3	25	75	100	3
II	English– II		6	3	25	75	100	3
III	Core III – Financial Accounting		5	3	25	75	100	4
III	Core IV – Fabric Production and Processing		5	3	25	75	100	4
III	Allied Paper II – Economic Analysis		6	3	25	75	100	5
IV	Value Education – Human Rights #		2	3	–	50	50	2
	Semester III							
III	Core V – Commercial Law		6	3	25	75	100	4
III	Core VI – Fundamentals of apparel Production		6	3	25	75	100	4
III	Core VII – Apparel Marketing and Merchandising		7	3	25	75	100	4
III	Allied : III – Mathematics for Business		6	3	25	75	100	5
IV	Skill based Subject 1 (Diploma) Paper– I : Business Application Software– I		3	3	25	75	100	3
IV	Tamil @ / Advanced Tamil# (OR) Non-major elective - I (Yoga for Human Excellence)# / Women’s Rights#		2	3	75	75	75	2

Semester IV							
III	Core XIII – Principles of Costing	5	3	25	75	100	4
III	Core IX – Computer Application in Business	5	3	25	75	100	4
III	Core X – Company Law and Secretarial Practice	5	3	25	75	100	4
III	Core XI – Internship	4	–	–	–	100*	4
III	Allied : IV : Executive Business Communication	6	3	25	75	100	5
IV	Skill based Subject 2 (Diploma) Paper– II Computer Applications Practical– I (MS– Word and MS– Excel)	3	3	40	60	100	3
IV	Tamil @ /Advanced Tamil # (OR) Non-major elective -II (General Awareness #)	2	3	75		75	2

Semester V							
III	Core XII – Applied Costing	6	3	25	75	100	4
III	Core XIII – Banking Theory, Law and Practice	5	3	25	75	100	4
III	Core XIV – Apparel Production Management	5	3	25	75	100	4
III	Core XV – Income Tax Law and Practice	6	3	25	75	100	4
III	Elective –I	5	3	25	75	100	5
IV	Skill based Subject 3 (Diploma) Paper– III : Business Application Software– II	3	3	25	75	100	3
Semester VI							
III	Core XVI – Accounting for Decision Making	6	3	25	75	100	4
III	Core XVII – Garment Costing & Export Documentation	5	3	25	75	100	4
III	Core XVIII – Apparel Quality Management	6	3	25	75	100	4
III	Elective –II	5	3	25	75	100	5
III	Elective–III	5	–	–	–	100*	5
IV	Skill based Subject 4 (Diploma) Paper– IV : Computer Application Practical– II PS– PowerPoint, MS– Access and Tally 9.2	3	3	40	60	100	3
V	Extension Activities @	–	-	50	–	50	1
Total						3600	140

* Project report – 80 marks; Viva– voce – 20 marks.

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

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List of Elective papers (Colleges can choose any one of the paper as electives)		
Elective – I	A	Business Finance
	B	Brand Management
	C	Fundamentals of Insurance
Elective – II	A	Entrepreneurial Development
	B	Supply Chain Management
	C	Principles of Web Designing
Elective - III	A	Practical Training & Field Placement
	B	*
	C	*

* - yet to be submitted.

SEMESTER – 1

CORE PAPER I - PRINCIPLES OF ACCOUNTANCY

Credit Hours: 5

Goal: To enable the students to learn principles and concepts of Accountancy.

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* – Sultanchand & sons
4. T.S.Grewal, S.C.Gupta, S.P.Jain – *Advanced Accountancy*– Sultanchand & 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.I*– Tata McGraw Hill Companies

SEMESTER – I

CORE PAPER II - TEXTILE SCIENCE

Credit Hours: 5

Goal: To enable the students to learn the principles and concepts of various textile fibres and yarns.

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

- Fundamentals and variety of textile fibres and yarns in use.
- Role of fibres and yarns in textiles and clothing.

UNIT I

Textile fibres: Classification – General properties – Identification of textile fibres – Polymer – Terminologies – Polymerization types – Types of polymers – Methods of filament spinning – Drawing and effects.

Cotton: Producing countries – Botanical and commercial classification – Brief study on Indian hybrid and imported commercial cotton varieties – Fibre morphology – Chemical structure & composition – Properties – End uses. Brief study about organic cotton and its cultivation.

Jute: Producing countries – Fibre morphology – Chemical composition – Properties – End uses.

Flax: Producing countries – Fibre morphology – Chemical composition – Properties – End uses.

UNIT II

Wool: Producing countries – Grading – Fibre morphology – Chemical structure & composition – Properties – End uses – Felting – Study of Woolen and Worsted Yarns – End uses – Brief study on specialty hair fibers and uses.

Silk: Producing countries – Sericulture – Stiffling & Reeling – Throwing – Degumming – Weighting. Fibre morphology – Chemical structure & composition – Properties – End uses. Meaning of spun silk – Comparison of spun & filature silk. Brief study on wild silk varieties.

UNIT III

Semi synthetic fibres: Rayon – Regenerated and modified cellulose – Viscose rayon process flow – HWM fibres – Comparison of properties between viscose and HWM rayons – End uses – Bamboo fibre – Process flow – Properties – End uses.

Synthetic fibres: Common steps for the production – Brief study about Polyamide, Polyester, Poly Acrylic, and Spandex – Process flow for the production of Nylon 6,6, Nylon 6, Polyester filaments and staple fibres. Individual fibre properties and trade names – End uses.
– Texturisation and its effects, Types of textured yarns – Methods of texturisation – End uses of textured yarns.

UNIT IV

Classification of yarn types– Staple spinning system – Types – Cotton Yarn Production sequence and objectives – Principles of short staple spinning – Comparison of carded and combed yarn – Winding and its objects – Waxing and its significance – Properties required for export quality hosiery yarns. Study of yarn twist and its importance – Types of yarn twist – Various yarn & package defects.

UNIT V

Blended textiles: Types of blending – Benefits of blending – Prominent blended yarns of fashion apparel market – Double yarn – Properties –Uses. Classification of Sewing threads & applications – Thread prerequisites – Essential properties – Production process of spun Polyester sewing thread & core spun sewing thread – Advantages. Yarn numbering systems.

REFERENCES:

1. *Shenai. V.A.* Textile Fibers: Technology of Textile Processing, Vol.I, Sevak Publications, Mumbai (1996).
2. *Wynne, A.* The Motivate Series – Textiles, Macmillan Education Ltd., London (1997).
3. *Mishra, S.P.* A Text Book of Fibre Science and Technology, New Age International (P) Ltd Publishers, New Delhi (2000).
3. *Gordon Cook, J.* Hand Book of Textile Fibres – Vol. I & Vol. II. Wood Head Publishing Ltd., Cambridge, England (1984).
5. *Carr, C.M.*, Chemistry of the Textile Industry.
6. *Phyllis G.Torton*, Understanding Textiles.
7. *Marjory L.Joseph*, Essentials of Textiles.
8. *Joseph J.Pizzuto*, Fabric Science.
9. *Goswami.J.C., Martindale.J.G, Scardino.K.L.*, Textile Yarns, Technology, Structure & Applications, Mahajan Book Distributors, Ahmedabad (1995).
- 10.*Moncrieff, W*, Man– made Fibres, Butterworth Scientific (1975).
11. Identification of Textile Materials, The Textile Institute, Manchester.
- 12.*Eric Oxtoby*, Spun Yarn Technology
- 13.*A.Venkatasubramaniam*, Spun Yarn Technology Vol. I – III, Saravana Publications, Madurai (1993).
- 14.*Sadov.F, Korchagin.M, Matesky.A*, Chemical Technology of Fibrous Material.
- 15.*K.P.Chellamni*, Yarns and Technical Textiles.
- 16.*Bernard P. Corbman*, Textiles – Fibre to Fabric.
- 17.*Debbie Ann Gioello*, Understanding Fabrics: From Fibre to Finished Cloth, Fairchild Publications, New York (2002)

ALLIED PAPER I - BUSINESS ORGANISATION AND OFFICE MANAGEMENT

Credit Hours: 5

Goal: To enable the students to learn principles and concepts of Business.

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 Organisation – 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 equipments – Data Processing Systems – EDP –Uses and Limitations – Office Furniture.

BOOKS FOR REFERENCE

1. Y.K.Bhushan – *Business Organisation and Management* – Sultanchand & 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*

SEMESTER II

CORE PAPER III - FINANCIAL ACCOUNTING

No of Credit Hours: 5

Goals: To provide basic knowledge in financial accounting concepts

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 instalment 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. Finanacial Accounting | – T.S.Reddy & A.Murthy |

SEMESTER – II

CORE PAPER IV - FABRIC PRODUCTION AND PROCESSING

Credit Hours: 5

Goal: To enable the students to learn the principles and concepts of fabric production and wet processing.

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

- The manufacturing and designing of knitted and woven fabrics.
- Technology related to coloration and finishing of textile materials.

UNIT I : FUNDAMENTAL CONCEPTS OF KNITTING

Fabric forming techniques – Comparison of weaving and knitting – Principles and comparison of weft and warp knitting – Classification of weft knitting machines – Terms and definitions in weft knitting – Basic structures and characteristics – Features of modern knitting machine – Study the role of machine elements and knitting elements of multi cam track jersey machine – Knitting cycle of latch needle with sinkers. Fabric faults, causes and remedies.

UNIT II : STUDY OF KNITTED FABRIC STRUCTURES

Formation of tuck and miss stitches and their influence on knitted fabric properties – Representation methods of weft knit stitches and structures – Ornamentation of weft knit structures: Need and possibilities. Elastomeric yarn types and its effects in knitting – Study of single jersey derivative structures: Pique, Double Pique, Lacoste, Pearl and Twill. Study of rib derivative structures: Half Cardigan, Full Cardigan, Milano rib, Rib Waffle and Flat back rib. Concept of 2X2 rib and rib drop needle. Study of interlock derivative structures: Eight Lock, Ottoman rib, Ponte – di – Roma, Texi Pique and Pin tuck. Areal density and production calculation of circular knitting machine.

UNIT III : FUNDAMENTALS OF WOVEN FABRICS & DESIGNS

Weaving definition – Important terms related to woven fabric – Classification of looms – Sequence of weaving preparation processes and their objectives – Passage of material through plain loom – Important motions of a loom – Important Parts of Loom – Introduction to woven fabric designing and study of basic weaves and their derivatives.

UNIT IV : PRINCIPLES OF DYEING

Introduction to wet processing – Brief study of preparatory processes of dyeing and objectives – Meaning of dyes and pigments – Various classification methods of dyes – Principle & method of dyeing of cotton knitted fabric – Principle and working of jigger, beam dyeing, winch, soft flow and air flow machines – Concept of tie and dye – Brief study on garment dyeing.

UNIT V : PRINCIPLES OF PRINTING & FINISHING

Introduction to printing – Comparison of dyeing and printing – Methods of printing – Study of table screen printing and rotary screen printing methods. Styles of printing – Study of non conventional printing styles employed in garment printing – Principle and working of garment

printing machine – Printing ingredients and model recipe formulation. Need and objects of finishing – Classification – Brief study of various mechanical and chemical finishes.

BOOKS FOR REFERENCE:

1. *D.B.Ajgoankar*, Knitting Technology, Universal Publishing Corporation, Mumbai (1998).
2. *David.J Spencer*, Knitting Technology, Wood Head Publishing Ltd. – Second Edition, England (1989).
3. *Samuel Raz*, Flat Knitting, Meisenbach Bamberg (1993).
4. *J.E.Booth*, Textile Mathematics, The Textile Institute Manchester – I Edition(1997).
5. *Peter Schwartz, Trevor Rhodes and Mansour Mohamed*, Fabric Forming Systems, Mahajan Publishers, Ahmedabad (1996).
6. *Chandrasekara Iyer, Bernd Mammel and Wolfgang Schach*, Circular Knitting, Meisenbach Bamberg (1992).
7. *Wynne, A*, The Motivate Series – Textiles, Macmillan Education Ltd., London (1997).
8. *Bernard P. Corbman*, Textiles, Fibre to Fabric
9. *Shenai.V.A.*, Technology Of Bleaching & Mercerising, Sevak Publications, Wadala, Mumbai-31.
10. *E.R.Trotman*, Textile Scouring & Bleaching, B.I. Publications Pvt. Ltd., New Delhi (1968).
11. *Warren.S.Perkins*, Textile Coloration and Finishing, Carolina Academic Press, Durham, North Carolina (1996).

ALLIED PAPER II - ECONOMIC ANALYSIS

Credit Hours: 6

UNIT I

SCOPE OF METHODOLOGY : Definition of Economics – Nature and Scope of Economics – Utility analysis – Law of diminishing utility – Law of Equi...Marginal utility – Indifference curve – Approaches of Economic Analysis – Methodology of Economics maximisation and other objectives – Marshall's utility Analysis – Law of Diminishing Marginal Utility – Social Responsibilities.

UNIT II

THEORY OF CONSUMER BEHAVIOUR : Demand Analysis – Demand Schedule – Law of Demand – Demand Curves – Elasticity of Demand – Consumer's surplus – Analysis Schedule.

UNIT III

Production – Factors of Production – Law of diminishing Returns – Law of variable proportions – Returns to scale – scale of production – Law of supply – Cost and Revenue – concepts and Curves – THEORY OF PRODUCTION : Production Function – Factors of Production – Enterprise as a Factor.

UNIT IV

PRODUCT PRICING : Market Definition – Types – Equilibrium under perfect competition of Firm and Industry – Pricing – Pricing under perfect competition, Monopoly – Price Discrimination – Pricing under Monopolistic competition – Pricing under Oligopoly.

UNIT V

FACTOR PRICING – Marginal Productivity theory – Theories of wages, rent, interest and profit.

BOOKS FOR REFERENCE

1. Principles of Economics - Seth M.L.
2. A Text Book of Economic Theory - Stonier and Hague
3. Macro Economics - Jhingan

SEMESTER – III

CORE PAPER V - COMMERCIAL LAW

No. of Credit Hours : 6 Hours Per Week

Subject Description : This course aims to throw light on the various enactments pertaining to commercial activities and their significance.

Goals : To enable the students to understand the fundamentals of law relating to commercial activities.

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

SEMESTER – III

CORE PAPER VI - FUNDAMENTALS OF APPAREL PRODUCTION

Credit Hours: 6

Goal: To enable the students to learn the principles and concepts of apparel production.

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

- The structure of apparel industry and the principles involved in the preparatory processes of apparel production such as pattern making, grading, marker planning, spreading and cutting.
- Technology related to apparel production, finishing and packing.
- Role of accessories and embellishment in apparel production.

UNIT I – STRUCTURE OF CLOTHING INDUSTRY:

Introduction to apparel industry – Process sequence, sectors of apparel industry – Size & manufacturing structure – Various departments and their role.

Classification of Garments: Garment analysis – Types of garments – Requirement and break down of garments – Torso and bifurcated Garments – Product types and its influence on organization – Fabric selection techniques for garments.

UNIT II – PATTERN MAKING:

Concepts of basic pattern and grading – Rules for developing basic patterns – Pattern materials & limitations – Pattern making tools – Introduction to computer aided pattern making and grading – Case study on standard body measurements of different countries for men, women and children clothing – Defects in pattern, causes and remedies.

UNIT III – SPREADING & CUTTING:

Concepts of marker planning – Marker planning, drawing and reproduction of marker – Marker efficiency – Spreading and methods – Various cutting methods and limitations – Bundling – Defects in cutting, causes and remedies.

UNIT IV– SEWING:

Definition and classification of stitches and seams – Mechanism of stitch formation of chain stitch and single needle lock stitch – Sewing machine types and applications – Brief study on work aids, special purpose machines and needles – Pressing & packing equipments – Defects in sewing, causes and remedies. Calculation of sewing thread consumption for various stitch types.

UNIT V– GARMENT ACCESSORIES & EMBELLISHMENTS:

Role of Accessories – Buttons, Zipper, Labels, Lining, Interlining, Wadding, Lace, Braid & Elastic – Quality parameters required for accessories.

Books for Reference:

1. *Helen Joseph Armstrong*, Pattern Making For Fashion Design, Harper Collins Publishers (1987).
2. *Inju Kim*, Apparel Making in Fashion Design, Fairchild Publications Inc. New York (2002).
3. *Winifred Aldrich*, Fabric, Form and Flat Pattern Cutting, Om Book Service, New Delhi (1996).
4. *Harold Carr and Barbara Latham*, The Technology of Clothing Manufacture, Blackwell Science Ltd, England (1994).
5. *Gerry Cooklin*, Introduction to Clothing Manufacture, Blackwell Science Ltd, England (1991).
6. *Dora.S.Lewis, Mabel Goode Bowers and Marietta Kettunen*, Clothing Construction and Wardrobe Planning, The Macmillan Company : New York (1955).
7. *Terry Brackenbury*, Knitted Clothing Technology, Blackwell Science Ltd, England
8. *Ruth. E, Glock and Grace.I.Kunz*, Apparel Manufacturing, Pearson Education, New Delhi.
9. Brochures & Catalogues of various machinery manufacturers.

SEMESTER – III

CORE PAPER VII - APPAREL MARKETING & MERCHANDISING

Credit Hours: 7

Goal: To enable the students to learn the principles and concepts of apparel marketing and merchandising .

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

- The concepts and principles involved in apparel marketing.
- Various types of business channels, brand and it's need.
- The concepts of merchandising, types of exporters and their role, fashion related terms and components with respect to merchandising and VM techniques.

UNIT I

Definition of marketing - Marketing management - Marketing concept -Meaning and importance of marketing in developing countries - Consumer concept - Difference between agricultural, industrial and consumer goods - Function of marketing -Marketing environment - Various environmental factors affecting marketing function - Marketing of fashion products -Importance of fashion marketing.

UNIT II

Buyers behavior - Buying motive, Explanation of motivation - Marketing segmentation of different bases. Marketing strategy - Market structure -Definition and types of channels - Channel policy - Selection criteria -Whole sellers, retailers and middle men and their functions - Buying office and buying agency.

UNIT III

Sales forecasting - Various methods of sales functioning - Product policy -Product life cycle - Product mix - Modification and elimination - Brand policy - Packing promotion strategy - Selling and salesmanship - Steps in selling - Brand - Branding - Meaning & definition - Selecting a brand name -Characteristics of a 'Good Brand', types of brands. Brand positioning -Types of positioning - Various positioning strategies - Need for "Made in India Label" (Common Brand).

UNIT IV

Merchandising terminology - Classification of exporters - Manufacturer exporter - Merchant exporter - Job workers - (CM / CMT). Buying offices -Buying agents - Functions and requirements of a merchandiser - Organizing for merchandising – Merchandising ladder – Route card – preparation.

UNIT V

Fashion – Fashion merchandising – Terminologies of fashion – Components of fashion – Principles of fashion – Fashion flow theories – Leaders of fashion. Visual Merchandising - Technique - Foreign fashion markets -Fashion shows and their role in promotion apparels. Fashion retailing & trends.

TEXT BOOK:

Philip Kotler, *Marketing Management*, Prentice Hall. 11 Edition

BOOKS FOR REFERENCE:

1. Daragho' Reilly, Jullian J. Gibas, *Building Buyer Relationships*.
2. Dennis W. Me. Leavey Peter, *Production Planning & Inventory Control*.
3. Strong Elian, *Fashion Merchandising*, Mcgraw Hill Book Company, Fourth Edition.
4. Warren J Keeran, *Global Marketing Management*, Prentice Hall of India (P)Ltd, Seventh Edition, New Delhi.
5. Rajan Saxena, *Marketing Management*, The McGraw Hill Companies, Third Edition.
6. S.Sommers, *Fundamentals of Marketing*, McGraw Hill Ryerso Ltd, Fifth Edition.

SEMESTER – III
ALLIED PAPER III - MATHEMATICS FOR BUSINESS

No. of Credit Hours : 6 Hours Per Week

Subject Description : This course aims to expose the students on the Applications of Mathematical Techniques in Business

Goals : To enable the students to apply mathematical knowledge to solve business problems.

Objectives : On successful completion of this course, the student should have understood the basic concepts and how to use Mathematical Techniques to solve the modern business problems.

UNIT – I

Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effective rate of Interest – Sinking Fund – Annuity – Present Value – Discounting of Bills – True Discount – Banker's Gain.

UNIT – II

Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix – Solution of Simultaneous Linear Equations – Input– Output Analysis.

UNIT – III

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 – IV

Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.

UNIT – V

Linear Programming Problem – Formation – Solution by Graphical Method Solution by Simple Method.

Note: Theory questions shall be restricted to Section A of the Question Paper

Books for Reference:

1. **Navanitham, P.A.**,” Business Mathematics & Statistics” Jai Publishers,Trichy– 21
2. **Sundaresan and Jayaseelan**,”Introduction to Business Mathematics”,Sultan chand Co& Ltd,Newdelhi
3. **Sanchetti, D.C and Kapoor, V.K.**,” Business Mathematics” , Sultan chand Co& Ltd,Newdelhi
4. **G.K.Ranganath, C.S.Sampangiram and Y.Rajan**– A Text book Business Mathematics– Himalaya Publishing House.

DIPLOMA IN BUSINESS AUTOMATION SEMESTER – III PAPER I - BUSINESS APPLICATION SOFTWARE – I

No. of Credit Hours : 3 Hours Per Week (2 Theory & 1 Practical)

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

Goals : To enable the students to learn the concepts of MS– Office.

Objectives : On successful completion of this course, the student should have understood the basic framework and how to work in Ms– Word and Ms– Excel.

Unit – I

Microsoft Word: Basics – Creating Documents – Mouse, Keyboard Operations, Keys – Formatting Features – Menus, Commands, Toolbars and their Icons.

Unit – II

Creating Templates, Creating Tables, Changing Font and Text Size, Borders and Shadings, Text box, Formatting, Insert picture.

Unit – III

Mail Merge – Creating the Main Document – Creating data source, Adding fields, removing fields – Merging Documents – Macros – Inserting Headers and Footer – Recording macros.

Unit –IV

Microsoft Excel: Introduction – Navigation, Selecting Cells, Entering and Editing Text, Entering Numbers and Formulas – Alignments – Menus, Commands, Toolbars and their Icons.

Unit – V

Spreadsheet Overview – Creating Worksheet – Managing and Analyzing Complex Worksheet –
Creating Charts – Creating Form Templates – Sharing Data Between Applications

Books for Reference:

1. **Sanjay Saxena** , “MS– Office 2000”, Vikas Publishing House Private Ltd.
2. **Timothy J.O’Leary and Lindai O’Leary** , “ MS– Office “, IRWIN/McGraw Hill.

SEMESTER IV

CORE PAPER VIII - PRINCIPLES OF COSTING

No. of Credit Hours : 6 Hours Per Week

Subject Description : This course aims to enlighten the students on the various methods of costing adopted in practice.

Goals : To keep the students conversant with the ever – enlarging frontiers of Cost Accounting knowledge.

Objectives : After the successful completion of the course the student should have a through knowledge on the cost accounting principles and the methods of accounting cost

UNIT I

Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet.

UNIT II

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.

UNIT III

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover.

UNIT IV

Overhead – Classification of overhead – allocation and absorption of overhead.

UNIT V

Reconciliation of Cost and Financial accounts.

NOTE : Distribution of marks : Theory 40% and Problems 60%

Books for Reference:

1. **S.P. Jain and KL. Narang** , “Cost Accounting”, Kalyani Publishers, New Delhi.Edn.2005
2. **R.S.N. Pillai and V. Bagavathi** , “Cost Accounting”,S. Chand and Company Ltd., New Delhi.Edn.2004.

SEMESTER – IV
CORE PAPER IX - COMPUTER APPLICATIONS IN BUSINESS

No. of Credit Hours : 6 Hours Per Week

Subject Description : This course is designed to project the utilization of Computers in the Modern Business World.

Goals : To enable the students to know the importance of Computer in Business

Objectives : After the successful completion of the course the student must be aware of concepts and utilization of computer in day to day life..

Unit I

Computer : Introduction – Meaning – Characteristics – Generations – Types of Digital Computer – Components of Computer – Input, Storage and Output Devices – Uses of Computers in Modern Business.

Unit II

Software: Meaning – Types of Software – Operating Systems: Meaning – Functions – Types – Programming Language – Compilers and Interpreters.

Unit III

Database Processing: Data Vs. Information – Database Management Systems: Meaning – Components – Uses – Limitations – Types.

Unit IV

Management Information System: Meaning – Characteristics – Functional Management Information Systems: Financial – Accounting – Marketing– Production – Human resource – Business Process Outsourcing.

Unit V

Networking – Meaning – Types – Internet : Meaning – Internet Basis – World Wide Web – Internet Access – Internet Addressing – Search Engines – Electronic Mail.

Books for Reference:

1. Fundamentals of Information Technology – Alexis Leon & Mathews Leon
2. Information Technology for Management – Henry C. Lucas
3. Computers and Commonsense – Roger Hunt and John Shellery
4. Management Information System – Dr. S.P. Rajagopalan

SEMESTER –IV

CORE PAPER X - COMPANY LAW AND SECRETARIAL PRACTICE

No. of Credit Hours : 6 Hours Per Week

Subject Description : This course aims to enlighten the students on the provisions of the Companies Act, 1956 along with secretarial work relating to Corporate Entities. .

Goals : To enlighten the students' knowledge on Companies Act.

Objectives : After the successful completion of the course the student should have a through knowledge on Formation of Company, Documents required and Acts pertaining to it.

UNIT– I

Formation of Companies – promotion – Meaning – Promoters – their functions – Duties of Promoters – Incorporation – Meaning – certification of Incorporation – Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning – Forms – Contents – Alteration of Article – Relationship between Articles and Memorandum – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management – Prospectus – Definitions – Contents – Deemed Prospectus – Misstatement in prospectus – Kinds of Shares and Debentures.

UNIT– II

Directors – Qualification and Disqualification of Directors – Appointment of Directors – Removal of Directors – Director's remuneration – Powers of Directors – Duties of Directors – Liabilities of Directors.

UNIT– III

Winding up – Meaning, Modes of Winding up – Compulsory Winding up by the court – voluntary Winding up – Types of Voluntary Winding up – members voluntary Winding up – Creditors voluntary Winding up – Winding up subject to supervision of the court – Consequences of Winding up(General).

UNIT– IV

Company Secretary – Who is a secretary – Types – Positions – Qualities – Qualifications – Appointments and Dismissals – Power – Rights – Duties – Liabilities of a Company Secretary – Role of a Company Secretary – (1) As a statutory officer, (2) As a Co- Coordinator, (3) As an Administrative Officer.

UNIT– V

Kinds of Company meetings – Board of Directors Meeting – Statutory meeting – Annual General meeting – Extra ordinary General meeting – Duties of a Company Secretary to all the company meetings – Drafting of Correspondence – Relating to the meetings – Notices – Agenda – Chairman's speech – Writing of Minutes.

Books for reference:

M.C.Shukla and S.S.Gulshan – – – Principles of Company Law – – – S.Chand & Co.,
M.C.Shukla and S.S.Gulshan – – – S.Chand & Co.,
N.D.Kapoor – – – Company Law – – – Sultan Chand & Sons
M.C.Kuchhal – – – Secretarial Practice – – – Vikas Publications

SEMESTER – IV

Subject Title: INTERNSHIP

Goal: To enable the students to learn the practical working nature of various segments of the garment industry.

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

- Various machines and equipments used for the production of fabrics and garments and their capacity.
- Profile, process flow, organogram, lay out etc., of garment industry.
- Role of labours, middle management, administrative staff and top management in organizational growth.
- Technical and managerial problems occurred at various stages of production process and the remedial measures adopted and the capacity utilization of men, machine and material.

Students are required to undergo a 3 weeks Inplant Training at various sectors of garment manufacturing industry.

After the successful completion of training at the end of the forth semester the students must submit an elaborate report about their training programme. A team of Internal & External experts will evaluate the report and the marks will be awarded.

SEMESTER – IV

ALLIED PAPER IV - EXECUTIVE BUSINESS COMMUNICATION

No. of Credit Hours : 6 Hours Per Week

Subject Description : This course enables the learners to update with the Modern Trend of Communication Applicable to Business.

Goals : To develop the written and oral Business Communication Skills.

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.

DIPLOMA IN BUSINESS AUTOMATION SEMESTER – IV

PAPER II - COMPUTER APPLICATIONS PRACTICAL – I (MS WORD AND MS EXCEL)

No. of Credit Hours : 3 Hours Per Week (1 Theory & 2 Practicals)

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 forth coming years. 3. Create a Pivot table showing the performance of the salesmen's.

SEMESTER V CORE PAPER XII – APPLIED COSTING

UNIT I

Cost Management – Strategic Cost Management – Activity Based Costing – Target Costing – Lifecycle Costing – Value Chain Analysis.

UNIT II

Process Costing – including Inter– process Profit.

UNIT III

Joint Products & By– products Costing – Contract Costing – Tender & Quotation.

UNIT IV

Unit Costing – Job Costing – Batch Costing – Operating Costing.

UNIT V

Standard Costing – Material and labour variances (simple problem) only.

SEMESTER – V
CORE PAPER XIII - BANKING THEORY, LAW AND PRACTICES

No. of Credit Hours : 5 Hours Per Week

Subject Description : This course aims to enlighten the students on the Recent Trends in Banking and the regulating provisions.

Goals : To enlighten the students' knowledge on Banking Regulation Acts.

Objectives : After the successful completion of the course the student should have a through knowledge on Indian Banking System and Acts pertaining to it.

Unit – I

Definition of banker and customer – Relationships between banker and customer – special feature of RBI, Banking regulation Act 1949. RBI credit control Measure – Secrecy of customer Account.

Unit – II

Opening of account – special types of customer – types of deposit – Bank Pass book – collection of banker – banker lien.

Unit – III

Cheque – features essentials of valid cheque – crossing – making and endorsement – payment of cheques statutory protection duties to paying banker and collective banker – refusal of payment cheques Duties holder & holder id due course.

Unit – IV

Loan and advances by commercial bank lending policies of commercial bank – Forms of securities – lien pledge hypothecation and advance against the documents of title to goods – mortgage.

Unit – V

Position of surety – Letter of credit – Bills and supply bill. Purchase and discounting bill

Traveling cheque, credit card, Teller system.

Books for Reference:

1. Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons., New Delhi.
2. Banking Regulation Act, 1949.
3. Reserve Bank of India, Report on currency and Finance 2003– 2004.
4. Basu : Theory and Practice of Development Banking
5. Reddy & Appanniah : Banking Theory and Practice
6. Natarajan & Gordon : Banking Theory and Practice

SEMESTER – V

CORE PAPER XIV - APPAREL PRODUCTION MANAGEMENT

Credit Hours: 5

Goal: To enable the students to learn the principles and concepts of apparel production management .

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

- The concepts and principles involved in establishing and managing an apparel industry.
- Need and importance of HR in apparel production units.
- Various garment production systems, need of understanding the productivity concept, work study and PPC techniques.

UNIT I - HUMAN RESOURCE DEVELOPMENT

Introduction to structure and sectors of clothing industry - Function & types of organizational structure - Establishing lines of communication - Job analysis and description – Job specification – Recruitment and selection – Kinds of interviews - Delegating supervisory authority and responsibility. Purpose of appraisal – Criteria of appraisal – Methods of appraisal – Limitations - HRD methods and processes –Sewing room supervisor’s job and training needs - HRD in Indian apparel industry.

UNIT II - PLANT LOCATION AND LAYOUT

Introduction to garment industry plant location – Location economics – Plant layout – Process layout – Product layout – Combination layout.

UNIT III - PRODUCTION AND PRODUCTIVITY

Methods of production systems – Job, mass & batch – Progressive bundle system & ‘Synchro’ system / Line – Conveyor systems – Unit production system – Quick response. Productivity concepts – Measurement of productivity – “Man Machine Material” – Need and criteria for increasing productivity.

UNIT IV - WORK STUDY

Concept and need – Method study and work measurement – Techniques – Process chart symbol – Process flow chart – Flow diagrams – String diagrams – Multiple activity chart – Principles of motion economy – Simo chart – Time study methods – Standard time data – Ergonomics with special reference to garment industry.

UNIT V - PRODUCTION PLANNING AND CONTROL

Function, qualitative and quantitative analysis of production - Coordinating departmental activities - Basic production systems - Evaluating and choosing the system - Flow process and

charts for garment - Scheduling calculations - Assigning operators optimally - Setting up of completely balanced production lines to produce the required quantity of garments.

Books for Reference:

1. Carr & Latham, *Technology Of Clothing Manufacture*, Black Well Publishing, Second Edition.
2. Jacob Solinger, *Apparel Manufacturers Handbook*, Boblien Media Corporation, Columbia.
3. Gerry Cooklin, *Introduction to Clothing Manufacture*, Black Well Publishing, Second Edition.
4. A. J. Chuter, *Introduction to Production Management*, Black Well Science Ltd., Second Edition.
5. P.C.Tripathi, *Personal Management and Industrial Relations*, Sultan Chand & Sons, NewDelhi.
6. O.P. Khanna, *Industrial Engineering And Management*, Dhanpat Rai Publication (P) Ltd, New Delhi, 1999 Edition.

SEMESTER – V
CORE PAPER XIV - INCOME TAX LAW AND PRACTICE

No. of Credit Hours : 6 Hours Per Week

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 – Assessee – 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

**DIPLOMA IN BUSINESS AUTOMATION
SEMESTER – V
DIPLOMA PAPER III - BUSINESS APPLICATION SOFTWARE – II**

No. of Credit Hours : 3 Hours Per Week (2 Theory & 1 Practical)

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

Goals : To enable the students to learn the concepts of MS– Office.
Objectives : On successful completion of this course, the student should have understood the basic framework and how to work in Ms– PowerPoint and Ms– Access.

Unit – I

Microsoft PowerPoint: Basics – Using Text – Adding Visual Elements – Charts and Tables – Drawing – Clipart – Sounds – Animation – Apply Time Transitions to Slides – Menus, Toolbars and Navigation in Power Point.

Unit – II

Working with PowerPoint: Slide Sorter – Date and Time – Symbol – Slide Layout – Font – Slide Colour Schema – Macros – Custom Animation.

Unit – III

Microsoft Access: Database Overview– Creating Database – Creating database through Table Wizard – Modifying Table.

Unit –IV

Creating a Table – Rename Columns – Saving the Database – Relationships – Forms.

Unit – V

Filtering and Querying Tables – Crating Reports and Mailing Labels – Sharing Information between Applications.

Books for Reference:

1. **Sanjay Saxena** , “MS– Office 2000”, Vikas Publishing House Private Ltd.
2. **Timothy J.O’Leary and Lindai O’Leary** , “ MS– Office “, IRWIN/McGraw Hill.

SEMESTER VI

CORE PAPER XVI ACCOUNTING FOR DECISION MAKING

No. of Credit Hours : 6 Hours Per Week

Subject Description : This course aims to develop an understanding of the conceptual framework of Management Accounting

Goals : To acquaint the students, the Management Accounting Techniques that facilitates managerial decision – making.

Objectives : After the successful completion of the course the student should have a through knowledge on the Management Accounting Techniques in business decision making.

UNIT I

Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting , Cost Accounting and Financial Accounting.

UNIT II

Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.

UNIT III

Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.

UNIT IV

Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.

UNIT V

Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.

Note: Distribution of marks : Theory 40% and Problems 60%

Books for Reference:

1. **Dr. S.N. Maheswari.** “Management Accounting”, Sultan Chand & Sons, New Delhi, 2004.
2. **Sharma and S.K.Gupta** “Management Accounting”, Kalyani Publishers, New Delhi, 2006.
3. **S.P. Jain and KL. Narang** , “Cost and Management Accounting”, Kalyani Publishers, New Delhi.
4. **S.K.Bhattacharya**, “Accounting and Management”, Vikas Publishing House.

SEMESTER – VI

CORE PAPER XVII GARMENT COSTING AND EXPORT DOCUMENTATION

Credit Hours: 5

Goal: To enable the students to learn the principles and concepts of garment costing and export documentation.

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

- How to estimate and control the cost of a garment at various stages of its process flow.
- Various pre shipment and post shipment documents required for apparel export and need of insurance.
- Benefits offered by the Government for apparel export trade.
- Mandatory formalities to establish an export firm and procedures for the import of goods and machineries.

UNIT I : COST ESTIMATION AND INCO TERMS

Cost estimation of yarn, knitted fabric, dyeing, printing & finishing. Cost estimation for cutting, stitching, checking, packing, forwarding, shipping and insurance - INCO terms & their relationship with costing. Estimation of factory cost for vest, briefs, shorts, T-shirts, pyjamas, children's wear and women's wear. Various factors to be considered in costing for domestic products & international products.

UNIT II : FIRM ESTABLISHMENT

Introduction – Apparel Export Promotion Council and its role – Registration formalities – Registration cum membership certificate – Import Export Code – RBI code. Benefits and incentives offered by Government of India to garment export. Role of SEZ and apparel parks in export.

UNIT III - FOREIGN TRADE DOCUMENTS

Need, rationale and types of documents relating to goods – Invoice – Packing note and list – Certificate of origin – Certificates related to shipment – Mate receipt – Shipping bill – Certificate of measurement – Bill of lading – Air way bill – Documents related to payment – Letter of credit – Bill of exchange – Letter of hypothecation – Bank certificate for payment – Document related

to inspection – Certificate of inspection – GSP and other forms. Importance of insurance of goods in foreign trade – ECGC and its role.

UNIT IV : IMPORT PROCEDURE

Import license – Procedure for import license – Import trade control regulation procedure – Special schemes – Replenishment license – Advance license – Split up license – Spares for after sales service license – Code number – Bill of entry.

UNIT V : SHIPMENT AND CUSTOMS

Pre shipment inspection and quality control – Foreign exchange formalities – Pre shipment documents. Shipment of goods and port procedures – Customs clearance.

Post shipment: Formalities and procedures – Claiming duty drawback and other benefits – Role of clearing and forwarding agents.

Books for Reference:

1. Paras Ram, *Hand Book of Import and Export Procedures*

SEMESTER – VI

CORE PAPER XVIII APPAREL QUALITY MANAGEMENT

Credit Hours: 6

Goal: To enable the students to learn the principles and concepts of apparel quality management .

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

- Importance of quality and standards in apparel industry.
- Various sources of international standards and their contribution.
- Quality parameters to be considered for yarn, fabric and garments.
- Need and level of inspection at various stages of apparel production.
- Need of care labels in garments.
- The usefulness of TQM concepts, KAIZAN and QC tools.
- ISO quality management system implementation in apparel industry.

UNIT I

Meaning of quality, testing and standard & their importance in apparel industry - Quality terminologies - Sources of international standards.

Quality parameters of yarn: Yarn evenness & hairiness and their effect on fabric quality. Quality parameters of fabric: Brief study of fabric pilling resistance, bursting strength, colour fastness and dimensional stability. Testing of sewing threads, zippers, fusible interlinings, buttons and fasteners.

UNIT II

Inspection: Incoming and raw material inspection: Fabric inspection - 4-point system. In process / on-line inspection: Advantages - On line inspection during spreading, pattern making, cutting, sewing and ironing.

Final inspection: Sampling plans and AQL charts - Level of final inspection. Packing & packaging quality tests. Care labeling and international care symbols.

UNIT III

Principles of TQM – Deming’s PDCA Cycle – KAIZAN concepts - 5 ‘S’ applications in apparel industry. Application of seven QC tools in apparel industry.

UNIT IV

Understanding of ISO 9001:2000 standards: QMS, management responsibility, resource management, product realization and measurement analysis & improvement – Various documents required for ISO 9001:2000 implementation and its contents – Development of quality system manual for garment industry.

UNIT V

Documented procedures required for ISO 9001:2000 implementation- Procedures for internal quality audit – Management review meeting – Certification process – Surveillance audit.

Text book

Pradeep V Mehta, Managing the Quality in Apparel Industries, New Age International (P) Ltd, New Delhi – 1998 Edition.

Books for Reference:

1. D.L.Shah Trust, *ISO 9000 Quality Management System*, DL Shah Trust.
2. Booth J.E, *Principles of Textile Testing*, CBS Publishers and Distributors, New Delhi, First Edition.
3. Kothari V.K, *Testing and Quality Management*, IAFL Publications, New Delhi, First Edition, 1999.
4. Elliot R.Grover, *Handbook of Textile Testing & Quality Control*, Wiley Eastern Ltd, New Delhi, First Edition, 1969.
5. ASTM Standards, West Conshocken, USA.
6. Technical Manual of AATCC.

**DIPLOMA IN BUSINESS AUTOMATION
SEMESTER – VI
DIPLOMA PAPER IV COMPUTER APPLICATIONS PRACTICAL – II
(MS POWERPOINT, MS ACCESS AND TALLY 9.2)**

No. of Credit Hours : 3 Hours Per Week (1 Theory & 2 Practicals)

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 DetailsPerform 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.

ELECTIVE PAPER I – A BUSINESS FINANCE

Subject Description : This course aims to throw light on the importance of Finance to Business and the proper ways of managing it.

Goals : To enable the students to know the intricacies of Business Finance.

Objectives : On successful completion of this course, the student should be well versed in the concept of Business Finance and the Application of Finance to Business.

Unit – I

Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions.

Unit – II

Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals.

Unit – III

Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.

Unit – IV

Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.

Unit – V

Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features – Forms – Merits and Demerits.

Books for Reference:

1. Essentials of Business Finance - R.M. Sri Vatsava
2. Financial Management - Saravanavel
3. Financial Management - L.Y. Pandey
4. Financial Management - S.C. Kuchhal
5. Financial Management - M.Y. Khan and Jain
- 6.

ELECTIVE PAPER I – B BRAND MANAGEMENT

Objective

To teach the importance of brand and its impacts among the customers

Unit I

Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.

Unit II

Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building

Unit III

Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketing- finance - purchase and R & D – brand audit

Unit IV

Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding.

Unit V

Brand Strategies: Designing and implementing branding strategies – Case studies

REFERENCES:

- Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003.
Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002.
Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992.
Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000.
S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2002.
Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005.

ELECTIVE PAPER I – C FUNDAMENTALS OF INSURANCE

Objective

To impart theoretical base on fundamentals principles of insurance business

Unit I

Introduction to insurance: Purpose and need of insurance: Insurance as a social security tool; insurance and economic development.

Unit II

Procedures for Becoming an Agent: Pre- requisite for obtaining a license: Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.

Unit III

Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

Unit IV

Company Profile: Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing - actuarial aspects; Distribution channels.

Unit V

Fundamental/Principles of life Insurance/Marine/Fire/Medical/General Insurance: Contract of various kinds; Insurance Interest.

Suggested Reading

1. Mishra M.N: Insurance Principles and practice; S. Chand and co, New Delhi.
2. Insurance Regulatory Development Act 1999
3. Life Insurance Corporation Act 1956.

ELECTIVE PAPER II – A

ENTREPRENEURIAL DEVELOPMENT

Subject Description : This course enables the students to know the fundamentals of being a good entrepreneur.

Goals : To enable the students to learn the concept of Entrepreneurship

Objectives : On successful completion of this course, the student should be well versed in Concept relating to entrepreneur , Knowledge in the finance institution, project report incentives and subsidies.

Unit – I

Concept of entrepreneurship : Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.

Unit – II

The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.

Unit – III

Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.

Unit – IV

Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, THIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.

Unit – V

Incentives and subsidies – Subsidied services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.

Books for Reference:

1. Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan
2. Fundamentals of Entrepreneurship and Small Business –Renu Arora & S.KI.Sood
3. Entrepreneurial Development – S.S.Khanka
4. Entrepreneurial Development – P.Saravanavel
5. Entrepreneurial Development – S.G.Bhanushali
6. Entrepreneurial Development – Dr.N.Ramu

ELECTIVE PAPER II –B

SUPPLY CHAIN MANAGEMENT

Objective

To create awareness about the supply chain activities taken in order to deliver the goods

Unit I

Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system

Unit II

Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies

Unit III

Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration

Unit IV

Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement

Unit V

Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures

Reference Books:

1. Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page.
2. Simchi-Levi, David, Kaminsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004). Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill 32

ELECTIVE PAPER II –C
PRINCIPLES OF WEB DESIGNING

Objective

To impart the conceptual knowledge in creating a web page

Unit I

HTML & Graphics: HTML 4.0 Tag Reference, Global Attributes, Event Handlers, Document Structure Tags, Formatting Tags, List Tags, Hyperlinks, Image & Image map, Table Tags, Form Tags, Frame Tags, Executable Content Tags. Image Maps, Advanced Graphics, Tables, Frames, forms & Style Sheets.

Unit II

XML: Introduction to XML, Problems with HTML & SGML. Types of XML Markup. Document Type Definitions, Linking, Using Style Sheets with XML, XML Summary

Unit III

Introduction to Java Scripting, Web Browser Object Model, Manipulating Windows & Frames with Java Script. Using Java Script to create smart forms. Cookies and State Maintenance: Maintaining State, Introduction to Cookies, Advantages and limitations of Cookies, Disadvantages of Cookies, How to Use Cookies, which Servers and Browsers support Cookies. Introduction to DHTML. Advanced Netscape DHTML, Advanced Microsoft DHTML & Cross browser DHTML.

Unit IV

CGI & Server side scripting, CGI & the WWW, Beyond HTML with CGI, How CGI works. CGI Server requirements for WINDOWS-NT & UNIX, CGI script structure, Standard CGI Environment Variables, CGI Libraries, Java Servlets, Server-Side

Unit V

Java Script.-Web Database Tools, ORACLE & MS-ACCESS, Database tools, PHP, Server Side includes. Visual Basic, Scripting Edition & Active Server Pages

Text Books

1. Using HTML 4, XML & JAVA by Eric Ladd & Jim O'Donell (Platinum Edition) (PHI)
2. PERL & CGI by Elizabeth Castro (Pearson Education)

ELECTIVE PAPER III – A : PRACTICAL TRAINING AND FIELD PLACEMENT

Credit Hours: 5

Goal: To enable the students to gain the on hand knowledge about the garment industry with respect to their course specialization.

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

- The practical aspects involved in their trade.
- Problems pertaining to their field and remedial measures.

Students will be sent to garment industry and its allied units / offices to gain practical knowledge.