

**MAHARASHTRA STATE BOARD OF VOCATIONAL EDUCATION  
EXAMINATION, MUMBAI - 51**

1	Name of Course	<b>C.C.IN PURCHASEING AND STORE KEEPING ASSISTANT (408208)</b>																																																														
2	Max. Nos. of	25 Students																																																														
3	Duration	1 Year																																																														
4	Type	Full Time																																																														
5	Nos. of Days / Week	6 Days																																																														
6	Nos. of Hours	7 Hrs																																																														
7	Space Required	Theory Class Room – 200 sqft Practical – 800 sqft																																																														
8	Entry Qualification	S.S.C. Passed																																																														
9	Objective Of Syllabus/ introduction	To enable the students to - 1. give knowledge and skill of Purchases. 2. give knowledge of maintaining store-records on accounting basis. 3. develop the personnel for maintaining store-records. 4. give latest knowledge of the modern purchasing systems. 5. introduce modern techniques of Store Keeping. 6. impart knowledge of efficient store-handling. 7. impart information and techniques of store keeping and purchasing through demonstrations.																																																														
10	Employment Opportunity	<b>A) Wage Employment</b> 1. Purchaser                      2. Purchase Assistant                      3. Purchase Clerk 4. Store-Keeper                      5. Store Assistant                      6. Store Clerk 7. Bin In charge                      8. Receipt Clerk                      9. Issue Clerk 10. Kardex Clerk                      11. Documentation (Purchase, Stores) Assistant 12. Market Research Assistant                      13. Traffic Clerk 14. Store Accountant                      15. Warehouse Accounts Clerk <b>B) Self Employment</b> 1. Broker                      2. Factor                      3. Market Surveying (Market Surveyor) 4. Indent House (Foreign Trade)                      6. Clearing Agent & commission Agent 7. Door to Door Supplier                      8. Commission Agent																																																														
11	Teacher’s Qualification	M.Com. IInd Class with Costing / Management Accountancy / Business Administration / Materials Management, OR B.Com. Second Class with M.B. A. with 2 years Experience																																																														
12	Training System	<b>Training System Per Week</b> <table><tr><td>Theory</td><td>Practical</td><td>Total</td></tr><tr><td>18 Hours</td><td>24 Hours</td><td>42 Hours</td></tr></table>							Theory	Practical	Total	18 Hours	24 Hours	42 Hours																																																		
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13	Exam. System	<table><tr><td>Sr. No.</td><td>Paper Code</td><td>Name of Subject</td><td>TH/PR</td><td>Hours</td><td>Max. Marks</td><td>Min. Marks</td></tr><tr><td>1</td><td>40820811</td><td>Purchasing &amp; Store Keeping</td><td>TH-I</td><td>3 hrs</td><td>100</td><td>35</td></tr><tr><td>2</td><td>40820812</td><td>Transportation and Trade Organizations, Store Control</td><td>TH-II</td><td>3 hrs</td><td>100</td><td>35</td></tr><tr><td>3</td><td>40820813</td><td>Banking Insurance, Warehousing, Store Accounting &amp; Business Law</td><td>TH-III</td><td>3 hrs</td><td>100</td><td>35</td></tr><tr><td>4</td><td>40820821</td><td>Purchasing &amp; Store Keeping</td><td>PR-I</td><td>3 hrs</td><td>100</td><td>50</td></tr><tr><td>5</td><td>40820822</td><td>Transportation and Trade Organizations, Store Control</td><td>PR-II</td><td>3 hrs</td><td>100</td><td>50</td></tr><tr><td>6</td><td>40820823</td><td>Banking Insurance, Warehousing, Store Accounting &amp; Business Law</td><td>PR-III</td><td>3 hrs</td><td>100</td><td>50</td></tr><tr><td></td><td></td><td>Total</td><td></td><td></td><td>600</td><td>255</td></tr></table>							Sr. No.	Paper Code	Name of Subject	TH/PR	Hours	Max. Marks	Min. Marks	1	40820811	Purchasing & Store Keeping	TH-I	3 hrs	100	35	2	40820812	Transportation and Trade Organizations, Store Control	TH-II	3 hrs	100	35	3	40820813	Banking Insurance, Warehousing, Store Accounting & Business Law	TH-III	3 hrs	100	35	4	40820821	Purchasing & Store Keeping	PR-I	3 hrs	100	50	5	40820822	Transportation and Trade Organizations, Store Control	PR-II	3 hrs	100	50	6	40820823	Banking Insurance, Warehousing, Store Accounting & Business Law	PR-III	3 hrs	100	50			Total			600	255
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## **SYLLABUS**

### **THEORY I**

#### **Purchasing & Store-Keeping**

##### **PART A**

###### **1. Purchasing**

Meaning of Purchasing, Objects of Purchasing, Importance of purchasing, Scope of purchasing, Purchase Organization, Principles of Purchasing, Functions of Purchase Department, Methods of purchasing, prices of purchasing, Purchase Routine and procedure, Importance of requisition in purchasing, Definition of Purchase Officer, his qualification, Duties and Responsibilities

###### **2. Purchase Data**

Meaning of Purchase Data, Need and Importance of purchase data, Survey and making trade enquiries regarding sources of supply, Sources of supply of raw material, Analysing and preparing reports of the survey conducted and enquiries made, collection and Tabulation of purchase data

###### **3. Purchase Budget**

Meaning and importance of purchase budget in relation to financial requirements, Allocation of funds, Regularity process, objects of purchase budget, Types of budget

###### **4. Purchase Accounting**

Procedure relating to accounting, elements of book-keeping, importance and utility of book-keeping, Journal, Ledger and Trial balance, Final accounts

###### **5. Maintenance of Purchase records by purchase department**

E.g. purchase record, contract record, purchase order, purchase book, Return Inward and outward book, Credit and Debit note, Goods inspection note, payment records, computation of purchase price

### **THEORY I**

##### **PART B**

###### **1. Store-keeping**

Meaning, objectives and importance of store-keeping, Functions of Store keeping, Role of Store-keeper, Qualifications of store-keeper, Duties & Responsibilities of Store-Keeper

###### **2. Store-House**

Location and layout, Types of store-houses, Security of store-house and store yards, custody of keys, Movement of Men, Marking of stores, statutory Regulations, Precaution against fire

###### **3. Material Handling Devices**

Meaning and importance of Material Handling Devices, Principles of material handling, Installation factors to be considered in equipments, Cost in selection of Material Handling equipments

Various types of Material Handling Equipments:

(a) Hand operated equipments

(b) Power driven equipments

Maintenance and care of equipments, Storage equipments

###### **4. Receipt of Material**

Receipt of Materials, Procedure for receipt of Materials, Importance of packing and packaging, Types of Packages, Dispatch of Materials, Inspection at Source, Completion of Store-ledger, Binning, Placing and Indexing of Materials

###### **5. Information Technology**

Information cycle, Software system, Input and Output, Monitor, Printer, Plotter, voice output devices, Internet and web

## **PRACTICAL I**

### **PART A**

#### **1. Purchasing**

Designing the proformas and their filling-up Preparation of purchase organization chart, Purchase Requisition, Enquiring forms, Quotations, Comparative statements and quotations, Purchase order, preparation of Invoice, Comparison of Invoice with goods received note, Inspection Note for complying with the formalities for making payment to suppliers

#### **2. Purchase Data**

Chart on collection of purchase data Surveys conducted by the student visited setting of model purchase committee of the student for a discussion on

(a) Vender Selection

(b) Quality decision

(c) Finalization of terms & conditions

(d) Legal verifications of the quotations and orders placed

Procedure followed in getting the source of supply raw materials.

#### **3. Purchase Budget**

Purchase Budget, Budget of the Institution, and Format of different Budget Forms

#### **4. Purchase Accounting**

Preparation of Journal, Ledger, Trial Balance and simple examples of Final Account

#### **5. Maintenance of Purchase Record**

Preparation of Purchase Book, Return Inward and Outward Book

Preparation of Debit and Credit Note

Preparation of Goods Inspection Note

Method of computation of purchase price

Proforma of Purchase order.

#### **6. 10 visits to various organizations**

## **PRACTICAL II**

### **PART B**

#### **1. Store-Keeping**

Designing of proformas & their filling Up, Material receipt Book, Daily Receipt Voucher, Damage shortage & excess Report, Package Slip, Bin Card, Store register, Stock Identification Card, Inspection & Rejection Notes, Material requisition slip, Gate pass, Stock taking sheet, Material Transfer Note, Material Return Note, Stock Day Sheet

#### **2. Store House**

Visit to store House, 05 visits to Industrial and commercial establishments should be organized in order to make - (i) The store room operation in general (ii) Issue Procedure (iii) Binning preparing the bin cards and completing the records after every receipt and issue

#### **3. Material Handling Devices**

05 visits to Industrial and Commercial establishments should be organized in order to show the students various material handling devices (Hand operated & power driven). (The students should prepare a detailed report of the various handling devices, as to its operation in stores equipment used)

#### **4. Receipt of Material**

Preparation of a report on how the material is received, proforma of various documents used for the same, Package slip, type of packaging

#### **5. Information Technology**

Practical relating to Information Technology

## **THEORY II**

### **Transportation and Trade Organizations, Store Control PART A**

#### **1. Transportation**

Different modes of transport, their advantages and disadvantages, their suitability, availability, freight, tax rules, Documents relating to transportation, Settlement of claims

#### **2. Market Trend**

Meaning and importance of market trends in purchasing Meaning and importance of Negotiation Need for study of competitive and complementary product in the market Meaning and importance of ISO 9000/2000 Meaning and importance of quality control and method of value analysis

#### **3. Commercial Organizations and Channel of Distributions**

Meaning of different types of trading and commercial organizations, channel of distribution, wholesaler, retailer and their kinds, Mercantile agents and their types including Indent House

#### **4. Import Trade**

Meaning of import trade, Import regulations for import of goods, sanctioning authorities for import of goods, open general License and import Quotations, procedure to be followed in case of import goods, Documents used for import of goods, meaning of letter of credit, types of letter of credit, Role of Reserve bank of India

#### **5. Documents of Trade**

Quotations, Tenders, Comparative Statements, Meaning of invoice and its kinds, Cash receipt, Bill, Warehouse receipt, challan customer clearance, bill of lading, mates receipt, Dock receipt, Councilor invoice

## **THEORY II PART B**

#### **1. Inspection of Materials**

Custody of Materials, Inspection: Meaning, Objectives, importance and advantages, three stages of inspection, Inspection of Quantity and Quality and their methods, Qualification of inspection officer, Duties and responsibilities of inspection officer, Inspection, results and action thereon, Procedure of Inspection

#### **2. Preservation and Issue of Materials**

Preservation : Meaning, objectives and Importance, Preservation of common articles in store room, procedure of issue of Material, Store-Day Sheet.

#### **3. Identification of Stores**

Need and Importance, Kinds of Material, classification, codification : Meaning, merits and demerits, Different systems of codifications, Alphabetical, Numerical and others, Marking of stores and method

#### **4. Inventory Control**

Replacement of Stock, Inventory : meaning and types, Inventory control, meaning and advantages, various stock levels, Maximum, Minimum, re-order, danger, economic order quantity, ABC Analysis, VED Analysis Bills of Material, Inventory caring cost, lead time, Kardex card

## **PRACTICAL II**

### **PART A**

#### **1. Transportation**

Preparation of Documents used in case of Road Transport, Rail Transport, Air Transport, Water Transport, Delivery challan, Documents used for claims in case of loss in transit

#### **2. Market Trends**

Flow chart on documents, Survey of quality control

#### **3. Commercial Organization & Channel of Distribution**

Chart on channels of distribution, Chart of Commercial Organization, chart of different types of Mercantile Agent, Wholesaler & Retailer

#### **4. Import Trade**

Procedure & Documents of Import of goods, detailed procedure in Issues of Letter of Credit by Banker, Form of letter of Credit & its types, Form of different import documents, chart on exchange rates

#### **5. Documents of Trade**

Documents used in Trade: Quotation, Tender, Comparative statement, Invoice, Challan, Bill, Cash Receipt, Warehouse, Receipt, Bill of Lading, Mates Receipt, Dock receipt

#### **6. 10 Visits to various organizations**

## **PRACTICAL II**

### **PART B**

#### **1. Inspection of Material**

Preparation of Inspection Note, Rejection Note and Inspection Report, Preparation of note as how the inspector ascertain the quality & quantity of the material

#### **2. Preservation and Issue of Materials**

Procedure for preservation of material, Procedure for Issue of material, Proforma of all the documents in this regard, Documents required for issue of material procedure

(a) Material Requisitions Slip      (b) Bin Card    (c) Gate Pass    (d) Stock Ledger  
(e) Store Advice Note                      (f) Proforma of a store day sheet

#### **3. Identification of stores**

Procedure of coding of materials, Proforma of Alphabetical, Numerical & other system of codification, Store Vocabulary, Chart on kinds of materials, marking of stores, colour marking, Secret marking, 06 visits related to codification and marking of stores

#### **4. Inventory Control**

Study of procedure followed in fixing various stock levels, Preparation of Inventory & stock Registers, Chart of types of Inventories, Proforma of kardex card

**THEORY III**  
**Banking, Insurance, Warehousing, Store Accounting and Business Laws**  
**PART A**

**1. Banking**

Definitions of banking, Importance of banking, Functions of Banks, Types of banks; Kinds of bank-accounts, Procedure of opening bank accounts, Savings & current A/c different types of advances (1) Cash Credit (2) Loans (3) Over-draft (4) Bill Discounting

Definition of Negotiable Instruments, their characteristics and presumptions. Meaning of cheque, types of cheques, Meaning of bill of exchange, Promissory Note; Mode of remittance: Demand Draft, Mail transfer, Telegraphic transfer, Pay order, ATM and Credit Cards

**2. Postal Information**

Importance of postal service, Services rendered by post office, Registered letter, Recorded delivery, V.P.P., Money order, Registered Parcel, Insured Parcel, Book-post, Phonograms, U.P.C., Speed Post, Telegram, Courier

**3. Insurance**

Meaning and Importance of Insurance, Principles of Insurance,

Types of Insurance: (i) Fire Insurance (ii) Life Insurance (iii) Marine Insurance (iv) Transit Insurance

**4. Warehousing**

Meaning and importance of warehousing, Functions of warehouse, Types of warehouses, Private warehouses, Public warehouses, Bonded warehouses, Duty paid warehouses, cold storage

**5. Computer**

Introduction of Computer, Computers: Meaning & benefits, Use of computers in Purchasing, various terms used in Computer and its language, Hardware, Software, Operating system

**THEORY III**  
**PART B**

**1. Store Accounting**

Meaning and importance of Store-Accounting, Recording of Stores and its benefits in store accounting, Documents and Books used for recording of store, Verification of stores and its kinds, methods of issue of materials, FIFO, LIFO, Costing of Wastage, Damage and records of other losses, Machine kept and pen kept recording valuation of stock in hand, Reduction in production and selling cost through stores accounting

**2. Market**

Meaning of Market, Types of Markets, sellers and buyers market, spot and future market, speculation, Hedging, Meaning and importance of Demand and supply, Depression and boom, Introduction of GATT

**3. Elementary Business Laws**

Contract act, essential of valid contract, revocation of contract, contract of Agency and bailment

Sale of goods Act : Definition of goods, conditions and warranties, Rights and Liabilities of sellers and buyers, mode of delivery, Carriage of Goods Act, Limited to carriers liabilities, central and state sales tax act, portion relating to taxable and non-taxable goods and form of results, elementary knowledge of restrictive and unfair trade practices

**4. Business Correspondence**

Essentials of a good business letter, Correspondence relating to enquiry, Quotation order, cancellation of order, complaints and settlement of claims, Correspondence Relating to Banking Operations, i.e. loan packs relating to self employment, Correspondence relating to settlement of Insurance claims

**5. Modern means of communications**

ISD, STD, PCO, pager, cello phone, E-mail, Mobile & Fax etc.

**PRACTICAL III**  
**PART A**

### **1. Opening and Operation of Bank Account**

Savings Account, Current Account, Documents used in operation

(i) Account opening Form (ii) Pay-in-Slip (iii) Withdrawal Slip (iv) Pass Book (v) Cheque Book (vi) Specimen Signature Card

Documents used for obtaining Advance from Bank, overdraft, Cash Credit, Proformas of Bill of Exchange, Demand Draft, Promissory Note, Clearing System, TT & M.T., ATM and Credit Cards

### **2. Postal Information**

Specimen of registered & Acknowledgements due filling and procedure, V.P.P. & M.O, Procedure of sending parcels, Registered Parcels, Insured Parcel, Procedure for sending letters under certificate of posting, Finding of Postal rates from post office, Speed Post Procedure

### **3. Insurance**

Procedure of getting the information of insured against risk of fire, theft, etc., Documents used for getting information of Insurance, Procedure to get claims from Insurance Company in case of loss due to fire etc., Documents used for claiming insurance in case of loss, Method of valuation in case of loss

### **4. Warehousing**

Chart of different types of warehouses, proforma of warehousing receipt, procedure adopted in grading & standardization of goods in the warehouse, list of items kept in cold storage, Rate of private and public warehouses

### **5. Computer**

Practical related with theory.

### **6. 10 visits in a year to related organization.**

## **PRACTICAL III PART B**

### **1. Store Accounting**

Study of actual costing of wastage, damages & other losses, proforma of stock taking sheet, stock verification sheet, stock valuation sheet, FIFO, LIFO methods, proforma & filling the same, Methods of store accounting procedure and documents used in valuation of stock in hand, Chart on prices of materials stored

### **2. Market**

Preparation of a report as to how demand & supply of market is ascertained with demand & supply chart, B- Market Survey, study of market survey selling & buying procedure

### **3. Elementary Business Law**

#### **Contents of contract Act:**

Contents of sale of goods Act, List of Taxable & non-taxable goods, Form of purchase book, Sales book, Cash memo & Vouchers, Procedure of Registration, Contents of carriage of goods Act

### **4. Business Correspondence**

Study of layout & Proforma of business letter, preparation of Enquiry, preparation of Quotation, Preparation of order & cancellation of order, Procedure adopted in settlement of claims, correspondence relating to Bank for loan facilities & self employment scheme, correspondence relating to Insurance Company in settlement of claim

### **5. Modern means of communication**

practical relating to theory ISD, STD, PCO, Pager, Cello phone, E-mail, Mobile, Fax

## **List of Reference Books**

1. Dr. Varma & Agarwal Purchasing Management
2. M.M. Varma Essentials of Store-keeping and purchasing
3. Gupta & Rajpur Store-keeping and purchasing, Tata MCGaon Hill, New Delhi

4. Datta A. K. Modern Materials Managaement, Indian Society for Materials managements
5. N. K.Nair Purchasing & Materials Management, Vini Education Books, New Delhi
6. P. P. Kapoor Modern purchasing, S. Chand & Co. Ltd., New Delhi
7. N. D. Kapoor Business Law
8. N. K. Nair Materials Management, Asha Publishing House, Bombay
9. D. N. Sakkar Stock Accounting and control, Academic publishers, Calcutta
10. K.S. Menon Store Managenent
11. M.D. Lawrence Purchasing & Store keeping, Nirali Prakashan





