

**IMC CHAMBER OF COMMERCE AND INDUSTRY  
ADVANCED CERTIFICATE IN LOGISTICS & SUPPLY CHAIN  
JUNE 2023**

**LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

**DATE: 20.05.2023**

**Marks: 100**

**TIME: 10:30 A.M. to 1:30 P.M.**

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**NOTE:**

PLEASE ANSWER ANY 5 QUESTIONS.

ALL QUESTIONS CARRY EQUAL MARKS.

1. List out & explain functions of Logistics
2. Explain the concept of Supply chain Management & its relationship with Logistics in Global Trade.
3. Explain in detail the importance of Water Transport in International Trade.
4. Explain in detail Inco terms 2010 & Major changes implemented in Inco terms 2020.
5. Explain the Role of Major Agencies involved in International Trade.
6. List out & explain Advantages & Disadvantages of “Dock Stuffing” & “Factory Stuffing-ICD”
7. Short Note (Any Two)
  - a) 3 PL & 4 PL.
  - b) Supplier Relationship Management
  - c) Distribution Management
  - d) Export Logistics Planning

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**IMC CHAMBER OF COMMERCE AND INDUSTRY**  
**ADVANCED CERTIFICATE IN LOGISTICS & SUPPLY CHAIN**  
**JUNE 2023**

**WAREHOUSING**

**DATE: 21.05.2023**

**Marks: 100**

**TIME: 10:30 A.M. to 1:30 P.M.**

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**NOTE:**

PLEASE ANSWER ANY 5 QUESTIONS.

ALL QUESTIONS CARRY EQUAL MARKS.

1. Explain the following functions of Warehousing

(a) storage (b) Risk Bearing (c) protection (d) Consolidation (e) breaking the Bulk (f) Stockpiling (g) value added services (h) Price Stabilization (i) Financing (h) Processing (i) Grading and Branding (j) Transportation (k) Re-Export Trade

2. What are the Types of Warehousing? Which factors you will consider for warehouse Location and Constructions?

3. Calculate Chargeable Weight by Volume of 04 parcels of Total 135kgs- gross weight as per given below data

- 1 parcel 10kg - 102 x 85 x 72 cm
- 2 drums 30 kg Height 110cm ,diameter 45cm (each)
- 1 pallet 60kg -120cms x 80 x 80cm

4. Calculate the

- CIF value of the Goods in Indian Rupees
- The Total Customs Duty payable in INDIAN Rupees based following given data, Foreign supplier's invoice value of the goods are described as under
- Dubai Factory -Ex-Works Value of the good is: \$7000.00
- In-Land Transportation up to Dubai Seaport: \$ 60.00
- Custom Documents Processing charges at Dubai Seaport: \$ 20.00
- Ocean Sea Freight up to Nhava Sheva Seaport: \$60.00
- Marine Insurance policy Cover up to Nhava Seaport: \$10.00
- Commission to the Agent in dubai \$20.00
- Basic Custom Duty: (BCD) ----- 5%
- SWC-i.e Education Cess on custom duty is ----- 3%  
(2% on primary and 1% on secondary education)
- IGST (Integrated goods and service Tax ) -----18%  
(while importing goods in India )
- Anti dumping duty is Rs500.00 on CIF Value of imported goods
- (CBEC- Customs Exchange rate Rs 80:00 per Dollar)
- Note: Calculate Total Import Duty in Indian rupees only,

5. Explain Specific Elements of Volume Calculations applicable for Calculating Chargeable weight in Air Freight

6. Write short notes on any two:
- RFID
  - Warehouse v/s Distribution Center
  - ADC i.e Automatic Data Collection
  - What is warehouse Logistics?
7. Write short notes on any two:
- Role of Customs Brokers -CHA
  - Marine Insurance policy of SEA & AIR cargo
  - Yard Management
  - CFS & ICD
8. Discuss the criteria for selection of material handling system for a warehouse.
9. How will you transport 'ODC, i.e. Over Dimension Clearance and OWC i.e. Over Weight Clearance of imported cargo in India? Explain the role of regulatory authorities such as Railway Crossing (2) PWD (3) MIDC (4) MSEB (5) RTO (6) Sea Port Authorities (7) Municipal Corporation (8) NHAI (9) Police Dept (10) Telegraphic Dept (11) Gram Panchayat (12) State Government i.e Mantralaya
10. Explain The Role of Packaging and labeling while delivering of the goods from the Warehouse

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**IMC CHAMBER OF COMMERCE AND INDUSTRY**  
**ADVANCED CERTIFICATE IN LOGISTICS & SUPPLY CHAIN**  
**JUNE 2023**

**TRANSPORTATION INFRASTRUCTURE**

**Date: 27.05.2023**

**Marks: 100**

**Time: 10:30 a.m. - 1:30 p.m.**

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**NOTE:**

- ANSWER ANY 5 QUESTIONS. ALL QUESTIONS CARRY EQUAL MARKS.
- CORRECT QUESTION NUMBER SHOULD BE INDICATED AGAINST EACH ANSWER

Q.1 Transportation is the Backbone of International Trade, Explain & also List out the Means & Modes of Transportation.

Q.2 Explain the role of Material Handling Equipment in International Trade.

### Q.3 (a) Explain the Concept of Voyage & Time Charter

(b) List out & Explain any (4) Charter Party Clauses in detail

Q.4 (a) Explain different Types of Ships (Preferably with Diagram).

## (b) Multimodal Transport

Q.5 List out & explain Parameters for selection of Shipping Lines in International Trade.

**Q.6 Explain in detail Customer Expectations related to Logistical Performance.**

### Q.7 Short Note (Any Two)

1. Advantages of Containerization.
2. Types of Leasing of Containers.
3. Route Planning & Route optimization.
4. Significance of Bill of Lading.

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**IMC CHAMBER OF COMMERCE AND INDUSTRY  
ADVANCED CERTIFICATE IN LOGISTICS & SUPPLY CHAIN  
JUNE 2023  
BUSINESS FINANCE AND INVENTORY MANAGEMENT**

**Date: 28.05.2023**

**Marks: 100**

**Time: 10:30 a.m. - 1:30 p.m.**

**NOTE:**

- QUESTION 1 IS COMPULSORY AND CARRIES 30 MARKS
- FROM QUESTION NO 2 TO 5 ANSWER ANY TWO QUESTIONS. EACH QUESTIONS CARRIES 10 MARKS
- CORRECT QUESTION NUMBER SHOULD BE INDICATED AGAINST EACH ANSWER

**Part – I BUSINESS FINANCE (Total Marks – 50)**

Q.1 From the below mentioned Trial Balance of a manufacturing firm, prepare the Trading, Profit & Loss Account and Balance sheet for the financial year 31/03/2018 and 31/03/2019.

## Trial Balance of a Manufacturing Firm

Details	As on 31/03/2018 (In Rs.)		As on 31/03/2019 (In Rs.)	
	Debit	Credit	Debit	Credit

Opening Stock	32,550		40,612	
Purchases	20,000		12,763	
Manufacturing & trading expenses	14,160		5,200	
Salaries paid	45,245		26,913	
Rent paid	21,412		10,000	
Interest paid	1,500		1,500	
Taxes paid	11,598		12,968	
Depreciation on Machinery	16,080		15,008	
Cash on hand	20,200		25,800	
Bank balance	1,19,350		1,46,730	
Plant & Machinery	1,37,521		1,37,513	
Sundry Debtors	7,539		5,938	
Sales		1,10,160		1,14,630
Sundry Creditors for raw materials		6,715		7,808
Long Term Debts		30,000		30,000
Capital		2,10,000		2,10,000
General Reserves		90,280		78,507
Total	4,47,155	4,47,155	4,40,945	4,40,945

• Footnote:

- Closing Stock as on 31<sup>st</sup> March, 2018 is Rs. 40,612.
- Closing Stock as on 31<sup>st</sup> March, 2019 is Rs. 30,216.

Q.2

- a) A credit sale of Rs. 2 lakhs is by mistake treated as cash purchases. Pass suitable journal entry to rectify this mistake.
- b) A cash withdrawal of Rs. 50,000/- from the bank account is by mistake treated as cash remittance into the bank account. Pass suitable journal entry to rectify this mistake.

Q.3

- a) Explain the meaning of Trial Balance. Also explain the importance of Trial Balance and its shortcomings. (
- b) The Current Ratio of an entity is 1.50:1. Net Working Capital is Rs. 50 lakhs. Arrive at the value of the Current Liabilities

Q.4 A manufacturing Unit wants to achieve a targeted net profit of Rs. 2 lakhs. The Selling Price of its product is Rs. 60 and the Variable cost per unit is Rs 40. The fixed costs are Rs. 4 lakhs. From these inputs:

- a) Arrive at the P.V. Ratio and Break-even Sales in rupees.
- b) Indicate at what point of sales (in rupees), the entity can achieve the targeted profit?

Q.5

- a) A manufacturing entity has sold its Plant and Machinery on credit to X & Co for Rs. 80,000/-. The Book value of the Plant and Machinery is Rs. One lakh. Pass the suitable journal for this transaction.
- b) From the following figures of an entity, calculate the Interest Service Coverage Ratio and Debt Service Coverage
- |      |   |                  |
|------|---|------------------|
| i.   | Net Profit before tax                         | : Rs. 800 lakhs. |
| ii.  | Income Tax 20% on Net Profit                  |                  |
| iii. | Depreciation                                  | : Rs. 200 lakhs. |
| iv.  | Interest on Term Loan                         | : Rs. 320 lakhs. |
| v.   | Term Loan Instalments payable during the year | : Rs. 280 lakhs. |

**Part II – INVENTORY MANAGEMENT (Total Marks – 50)**

Q.1

- a. Explain the importance of EOQ analysis in Inventory Management with a graphical representation
- b. From the details given below, arrive at the annual usage of raw materials of a manufacturing unit:
- Cost per unit of raw material is Rs. 400.
  - Cost of carrying one unit of raw material for one year is 10% of raw material cost.
  - Cost of placing a purchase order is Rs. 800.
  - EOQ units are: 1200 units.
- c. Once you arrive at the EOQ units, assume some units less than the EOQ level (say EOQ - 200 units) and some unit more than the EOQ level (say EOQ + 200 units) to prove that the cost incurred at the EOQ level is the optimum one. (10 marks)

Q.2 What is the importance of Inventory Management both from the financial management angle as well as from the logistics management angle?

Q.3

- a) What is the difference between Stores Ledger and Bin Card?
- b) Explain any one of the below mentioned Inventory Pricing models with working:
- FIFO method **OR**
  - LIFO method.

Q.4 From the following information calculate the Maximum stock level, Minimum stock level, Reordering level, Average stock level and Danger level.

- Normal consumption 600 units per day
- Maximum consumption 840 units per day
- Minimum consumption 480 units per day
- Reorder quantity 7,200 units.
- Reorder period 10 to 15 days.
- Normal reorder period 12 days.
- Time required to emergency purchase 4 days.

Q.5

- Explain ABC analysis.
- From the following information, classify the material in A, B & C classification. Value of items, which are coming above 25% may be classified as A, value of items falling between 5% to 25% may be classified as B and the remaining items as C. (8 marks)

Model No.	Annual Consumption in pieces		Unit price in Rs.
501		2,00,000	40
502		12,00,000	10
503		20,000	50
504		4,00,000	25
505		20,000	35
506		8,00,000	20
507		1,00,000	30
508		4,00,000	15
509		3,00,000	10
510		40,000	60

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**IMC CHAMBER OF COMMERCE AND INDUSTRY**  
**ADVANCED CERTIFICATE IN INTERNATIONAL TRADE EXAMINATION**  
**June 2023**  
**SHIPPING IN LOGISTICS AND SUPPLY EXAMINATION**

**Date: 03.06.2023**

**Marks: 100**

**Time: 10:30 a.m. - 1:30 p.m.**

**NOTE:**

- ANSWER ANY 5 QUESTIONS. ALL QUESTIONS CARRY EQUAL MARKS.
- CORRECT QUESTION NUMBER SHOULD BE INDICATED AGAINST EACH ANSWER

Q.NO.1 Calculate the (i) CIF value of the Goods in Indian Rupees (ii) The Total Customs Duty payable in Indian Rupees based on following details:

Foreign Supplier submitting Commercial Invoice as under for Import of Goods at Nhava Sheva Seaport from Dubai factory

- |  |           |
|--|-----------|
| a) Ex -works Value of the Goods in Dubai Factory duly packed   | \$1000.00 |
| b) In-Land Transport Journey ( Local Transportation in Dubai)<br>from Ex-works Factory to Dubai Seaport :- | \$100.00  |
| c) Marine Insurance Premium paid in Dubai covering all Risks   | \$ 20.00  |
| d) Ocean Sea Freight from Dubai sea port to Nhava sheva seaport  | \$200.00  |
| e) Customs House clearance ( customs Brokers) charges at Dubai   | \$30.00   |
| f) Importer's Agent-Commission-fees paid at Dubai:   | \$20.00.  |
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(g) Basic Customs Duty while importing into india	5%
(h) Integrated Goods & Service Tax (IGST)	18%
(i) Higher Education Cess	2%
(j) Secondary Education Cess	1%
(k) Customs Exchange Rate -CBEC Rs 80=00 per Dollar.	

Q.NO.2 Explain in Detail- Customs Clearance procedure for Imported Goods under GST procedure

Q.NO3 Explain following Terms (Any Four)

- (a) IGST            (b) SGST            (c) CGST            (d) E.O.-Export Obligation            (e) CFS charges  
(f) NFE –Net Foreign Exchange Earning            (g) THC –for -20ft container for GP and Open top

Q.NO.4 Explain in Detail—Role of CHA (Customs House Agent)

Q.NO.5 Explain difference between EXPORT & IMPORT

Q.NO.6 Why Anti-Dumping Duties and Safe Guard Duties are collected on Imported Goods?

Q.NO.7 State difference between Major Port and Minor Port

Q.NO.8 Write Short Notes (Any Two)

- (a) CFS            (b) ICD            (c) ICEGATE            (d) LCD

Q.NO.9 write Short Notes Any Three

- (a) IGM            (b) EGM            (c) Bill of Entry (d) Shipping Bill

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