



TARANATH SHIKSHANA SAMSTHE'S

SOMA SUBHADRAMMA RAMAN GOUD WOMEN'S COLLEGE

Station Road, Raichur - 584101

(Affiliated to Akkamahadevi Women's University, Vijayapur)

Re-Accredited by NAAC with "B" Grade

Website: www.ssrgians.org AISHE CODE : C-8703 Email: ssrgwcr20@gmail.com

Principal: Sri. Amaregouda. S., M.A., M.Phil



REPORT ON INDUSTRIAL VISIT

2022-23

Organised by

Department of Commerce,

S.S.R.G. Women's College, Raichur



Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: B.Com. 3.3

Name of the Course: Cost Accounting

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|----------------|-----------------------|-----------------------------|
| 4 Credits | 4 Hrs | 60 Hrs |

Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,

Course Outcomes: On successful completion of the course, the Students will be able to

- Understand concepts of cost accounting & Methods of Costing.
- Outline the Procedure and documentations involved in procurement of materials & Compute the valuation of Inventory.
- Make use of payroll procedures & compute idle and over time.
- Discuss the methods of allocation, apportionment & absorption of overheads.
- Prepare cost sheet & discuss cost allocation under ABC.

| Syllabus: | Hours |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| Module No. 1: Introduction to Cost Accounting | 10 |
| Introduction - Meaning - Definitions - Objectives - Role and Functions of Cost Accounting - Installation of a costing system - Cost Accounting with the Use of Information Technology - Merits and Demerits of cost accounting - Methods - Concepts and classifications of Cost (Theory Only). | |
| Module No. 2: Material Cost | 13 |
| Introduction - Material Control - Materials Procurement Procedure - Inventory Control Techniques - Valuation of Materials Issues: FIFO - LIFO - Simple Average - Weighted Average. (Problems thereon). | |
| Module No. 3: Employee Cost | 12 |
| Introduction - Employee/Labour cost - Labour Cost Control Techniques - Idle Time & Over Time - Methods of Wage Payment: Time and piece rate, Taylor's differential Piece rate system and the Incentive schemes- Halsey - Rowan - Labour Turnover, causes and effects. | |
| Module No. 4: Overheads - Absorption Costing Methods | 11 |
| Introduction - Classification of Overheads - Apportionment of Overheads - Methods of Apportionment: Primary & Secondary Distribution. Methods of absorbing Overheads. (Problems Thereon). | |
| Module No. 5: Cost Sheet & Costing Techniques | 14 |
| Introduction - Cost Heads in Cost Sheet - Presentation & Preparation of Cost Sheet - Preparation of tenders - quotations - estimations, (Problems thereon). Techniques of Costing (Theory only). | |

Skill Developments Activities:

- Naming the appropriate method of costing with justification for each of the following Industries-Paper Mill, Printing, Sugar Mill, Rice Mill, Hospital, Oil Refinery, Pickle Manufacturing, KSRTC and Hotel.
- Visit any Manufacturing entity, collect the method of inventory valuation adopted & procedure involved in procuring inventory.



3. Prepare dummy Payroll with imaginary figures.
4. Visit any large scale organisation, identify the techniques used for controlling administrative, Selling & distribution overheads.
5. Visit any manufacturing entity and collect the cost sheet.
Any other activities, which are relevant to the course.

Text Books:

1. ICAI Study materials on Cost Accounting (Updated)
2. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education.
3. Jawahar Lal, Cost Accounting., McGraw Hill Education
4. Madegowda J, Cost Accounting, HPH.
5. Rajiv Goel, Cost Accounting, International Book House
6. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
7. Arora, M.N. Cost Accounting - Principles and Practice, Vikas Publishing House, New Delhi.
8. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
9. Iyengar, S.P. Cost Accounting, Sultan Chand & Sons
10. Manjunath K B, Venkatesh Babu S & Manjunath J M : Elements of Costing, HPH

Note: Latest edition of text books may be used.



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To,

Date: 25-11-2023

**Shirji Agro Tech Rice Mill
Industry Pvt Ltd, Raichur.**

Sub: Requesting Permission for an Industrial Visit for B.Com Students

Dear Sir/Madam,

Greetings from SSRG Women's College

This is a request letter to seek your kind permission for an Industrial visit to your organization, as per our university norms, the management students are expected to visit prominent industries of repute. We feel it will be fruitful that the students with academic background have a glimpse of the industry for the practical exposure and insights to the real working environments. At this juncture, we are pleased to introduce SSRG Women's College Raichur. A premier Degree College in Raichur offering high quality education.

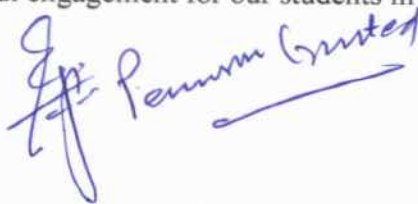
Wishes to visit the organization for a day, preferably, in the month of November 2023, the total number of B.Com students would be approximately 70 accompanied by three faculty members to visit your premises date shared by respective organization.

We assure you that our students will observe the rules and regulations that are prescribed by your company and will in no way disturb the functioning of the company during their visit.

I request you to kindly grant permission to visit your esteemed organisation, your positive response in this regard will be highly solicited.

Thanking you and look forward to a fruitful engagement for our students in your esteemed organization.


IQAC Co-ordinator
S.S.R.G. Women's College,
RAICHUR-584 101.


Permission Granted


Principal
S.S.R.G. Women's College, RAICHUR.



TARANATH SHIKSHANA SAMSTHE'S

SOMA SUBHADRAMMA RAMANGOULD ARTS AND COMMERCE COLLEGE FOR WOMEN

Station Road, Raichur - 584101

(Affiliated to Karnataka State Akkamahadevi Women University, Vijayapur)

Website: www.ssrjans.org

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AISHE Code: C-8703

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Date :04/12/2023

NOTICE:

All the B.Com 3rd Semester students are hereby notified that, the industrial visit to **SHIRJI AGRO TECH RICE MILL INDUSTRY PVT LIMITED, RAICHUR.** are scheduled on 11 December 2023 organized by the Department of Commerce S.S.R.G. Woman's College, Raichur in association with the IQAC one day industrial visit.

All the students are required to participate in the industrial visit by wearing college uniform and identity card. The students are instructed to assemble in the college premise by 9 AM for the industrial visit, as the bus will leave the campus at 9.30 AM sharp on the days.


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REPORT ON ONE DAY INDUSTRIAL VISIT

Industry Name: SHIRJI AGRO TECH RICE MILL INDUSTRY Pvt Limited,
Raichur.

Date: 11-12-2023

INTRODUCTION

There are around 35000 rice mills in India. Most of the rice mills are small and use very low cost low efficiency equipment's. However, for a majority of these Indian Rice mills, the connected load is less than or around 500 KW and steam demand is lower than 3-4.

SHIRJI AGRO TECH RICE MILL INDUSTRY Pvt Limited, Raichur is having an area of 20 acres of land with an enormous production capacity. Three shifts of work is carried out per day in which 3000bags of rice is produced in each shift, each bag weighing 25 kgs. Thus on an average 1,80,000 kgs of rice is produced in 3000 bags per day. One of the major constraints in the production process is energy consumption. A huge amount of energy is consumed in the production process which costs a lot. The Rice Mill pays an average electricity bill of Rs. 8,00,000 every month.

If energy conservation in the process of production is done, then there would be a minimization of cost. As far as the energy conservation is concerned, we would like to share our learning & experiences from these assignments.


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PROCESS OF THE UNIT

The rice has to be processed in mill for removing their husk before it can be consumed. There are two types of processing- raw rice processing and parboiled rice processing. Here, parboiled rice processing is carried out.

PARBOILED RICE PROCESSING

Partial cooking of grain, to impart required hardness to withstand milling operation, with husk intact, is Parboiling. Thus, it is a process of treatment of paddy by soaking, gelatinizing and drying prior to milling. There are mainly two systems of parboiling on commercial scale:

Once Steamed Paddy: In this system, paddy is soaked in large vessels (handies); no direct steaming of paddy is done. This system is now being replaced by second system.

Twice Steamed Paddy: Here, paddy is steamed both before & after soaking in handies. This system is most commonly used these days as it has numerous advantages over the previous system

PROCESSING

The processing units are under fallows:

Stage-1. Pre Cleaning: removing all impurities and unfilled grains from paddy.

Stage-2. De-stoning: separating small stones from paddy.

Stage-3. Parboiling (optional): helps in improving the nutritional quality by gelatinization of starch inside the rice grain. It improves the milling recovery percent during deshelling and polishing / whitening operation.

Stage-4. Husking : Removing husk from paddy.

Stage-5. Husk Aspiration : Separating the husk from brown rice/unhusked paddy.

Stage-6. Paddy Separation: separating the unhusked paddy from brown rice


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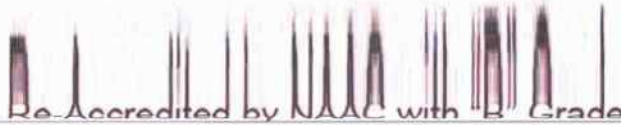


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Stage-7. Whitening: Removing all or part of the bran layer and germ from brown rice.

Stage-8. Polishing: improving the appearance of milled rice by removing the remaining bran particles and by polishing the exterior of the milled kernel.

Stage-9. Length grading: Separating small and large brokens from head rice.

Stage-10. Blending: mixing head rice with predetermined amount of brokens, as required by the customer.

Stage-11. Weighing and bagging: preparing the milled rice for transport to the customer


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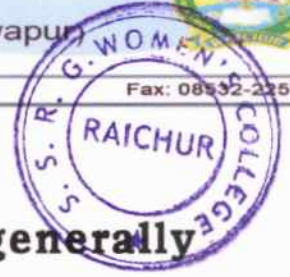
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**Par Boiling Process flow in rice mills generally
consists of following steps in sequence:**

Paddy Procurement

Dust Paddy Cleaner

Storage Tank

Bottles/Handies

Direct Steam for 20 Min.

Soaking Of Paddy in Hot Water (At 80o C) For 4-6 Hrs.

Draining Hot Water From The Bottles

Direct Steam for 10 To 15 Min.

Drying in Closed Dryers for 6-8 Hrs.

De-huskers/Milling

Screening Of Rice And Separation Of Husk & Dust, Husk Bagging

Rice Grain Screening

Polishing

Magnetic Separation & Screening, Rice Bran Bagging

Grading & Sorting

De-toning

White Quality Rice Screening

Bagging & Dispatch


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A SUMMARY OF THE ONE DAY INDUSTRIAL VISIT REPORT

An industrial visit to "SHRIJI AGRO TECH RICE MILL Pvt Limited" Industrial Area in Raichur, Karnataka was successfully organised by the Department of Commerce, SSRG Women's College, Raichur on Monday 11/12/2023. 70 students and Three faculty members namely, Sri Sanjaya Pawar, Smt. Eramma J and Kum. Lemekarani were visited to Shriji Agro Tech Rice Mill Industries.

We all faculty and students went to Shriji Agro Tech Rice Mill Industries in private vehicle. The left the college by 10.00AM and reached the venue at 11.00AM. After security check the students were taken to introduction and given a briefing of rules and guidelines to be followed by everyone inside the industry. We were divided into 7 batches and at 11:15 AM. We were escorted to assembly line by the production manager guided briefly and explained about the process and operations undertaken by the plants and machinery like the facilities available inside the mills, their methods of collecting raw materials (Paddy), the equipment's used for the extraction of certain rice stages broken rice and readymade rice is separate.

Our students expressed the satisfaction on the opportunity provided to visit the rice mill. Field reality on operation and functional mill of huge capacity was first of its kind for all the group members. Fairly a good idea received in the collection, milling and marketing of rice. The purpose of this study is well achieved and the students are successfully benefited of the industrial visit.


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Industrial Visit by Department of Commerce

B.Com 3rd Sem Students List



| Sl.No. | Name | Class | Signature |
|--------|-----------------------|---------------|--------------|
| 1. | Keerthi | B.Com III sem | Keerthi |
| 2. | Shama | B.Com III sem | Shama |
| 3. | Madhu | B.Com III sem | Madhu |
| 4. | Baharathi | B.Com III sem | Baharathi |
| 5. | Rabiya Batool Naik | B.Com III sem | Rabiya |
| 6. | Deepa | B.Com III sem | Deepa |
| 7. | Rayapati Vini Rethika | B.Com III sem | Rayapati |
| 8. | Bhoomika | B.Com III sem | Bhoomika |
| 9. | Sneha | B.Com III sem | Sneha |
| 10. | Renuka | B.Com III sem | Renuka |
| 11. | Preethi | B.Com III sem | Preethi |
| 12. | Hurria Kulsum | B.Com III sem | Hurria |
| 13. | Vaishali M | B.Com III sem | Vaishali |
| 14. | Sai Rakshitha P | B.Com III sem | Sai |
| 15. | Chandrika | B.Com III sem | Chandrika |
| 16. | C Bindu | B.Com III sem | Bindu |
| 17. | Nandini Patil | B.Com III sem | Nandini |
| 18. | Zeba Abbasi | B.Com III sem | Zeba |
| 19. | Rajeshwari | B.Com III sem | Rajeshwari |
| 20. | Rakshita | B.Com III sem | Rakshitha |
| 21. | Vidyashree | B.Com III sem | Vidyashree |
| 22. | H Radhika | B.Com III sem | H Radhika |
| 23. | Samreen Begum | B.Com III sem | Samreen |
| 24. | Madhumathi | B.Com III sem | Madhumathi |
| 25. | Soundrya | B.Com III sem | Soundrya |
| 26. | Manjula | B.Com III sem | Manjula |
| 27. | Sumitra | B.Com III sem | Sumitra |
| 28. | Jyothi | B.Com III sem | Jyothi |
| 29. | Sindhu | B.Com III sem | Sindhu |
| 30. | Vishalakshi | B.Com III sem | Vishalakshi |
| 31. | Anita | B.Com III sem | Anita |
| 32. | M Naziya Anjum | B.Com III sem | M. Naziya |
| 33. | Annapoorna | B.Com III sem | Annapoorna |
| 34. | Arpita | B.Com III sem | Arpitha |
| 35. | Shanthi | B.Com III sem | Shanthi |
| 36. | V Neha | B.Com III sem | V. Neha |
| 37. | Sony | B.Com III sem | Sony |
| 38. | S Usha | B.Com III sem | S Usha |
| 39. | P Himavarsha | B.Com III sem | Hima |
| 40. | Dodda Eramma | B.Com III sem | Dodda Eramma |


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| | | | |
|-----|---------------|---------------|---------------|
| 41. | Madhuri | B.Com III sem | Madhuri |
| 42. | Tanuja | B.Com III sem | Tanuja |
| 43. | Anitha | B.Com III sem | Anitha |
| 44. | Umashree | B.Com III sem | Umashree |
| 45. | Menaka | B.Com III sem | Menaka |
| 46. | Soubhagya | B.Com III sem | Soubhagya |
| 47. | Jayalaxmi | B.Com III sem | Jayalaxmi |
| 48. | N Yugandhari | B.Com III sem | N Yugandhari |
| 49. | Vijayalaxmi | B.Com III sem | Vijayalaxmi |
| 50. | Manjula | B.Com III sem | Manjula |
| 51. | Saziya Nazz | B.Com III sem | Saziya Nazz |
| 52. | Priyanka B | B.Com III sem | Priyanka B |
| 53. | Anitha | B.Com III sem | Anitha |
| 54. | Rajeshwari | B.Com III sem | Rajeshwari |
| 55. | Radha | B.Com III sem | Radha |
| 56. | Shaheen Begum | B.Com III sem | Shaheen Begum |
| 57. | Srujana S | B.Com III sem | Srujana S |
| 58. | Manjula | B.Com III sem | Manjula |
| 59. | G Neha | B.Com III sem | G Neha |
| 60. | Khuratul | B.Com III sem | Khuratul |
| 61. | Sharoni | B.Com III sem | Sharoni |
| 62. | Ambika | B.Com III sem | Ambika |
| 63. | Deena | B.Com III sem | Deena |
| 64. | Trisha | B.Com III sem | Trisha |
| 65. | P Shreya | B.Com III sem | P Shreya |
| 66. | Ambika | B.Com III sem | Ambika |
| 67. | Shwetha | B.Com III sem | Shwetha |
| 68. | Tasneem Numa | B.Com III sem | Tasneem Numa |
| 69. | Bhumika | B.Com III sem | Bhumika |
| 70. | Shilpa | B.Com III sem | Shilpa |


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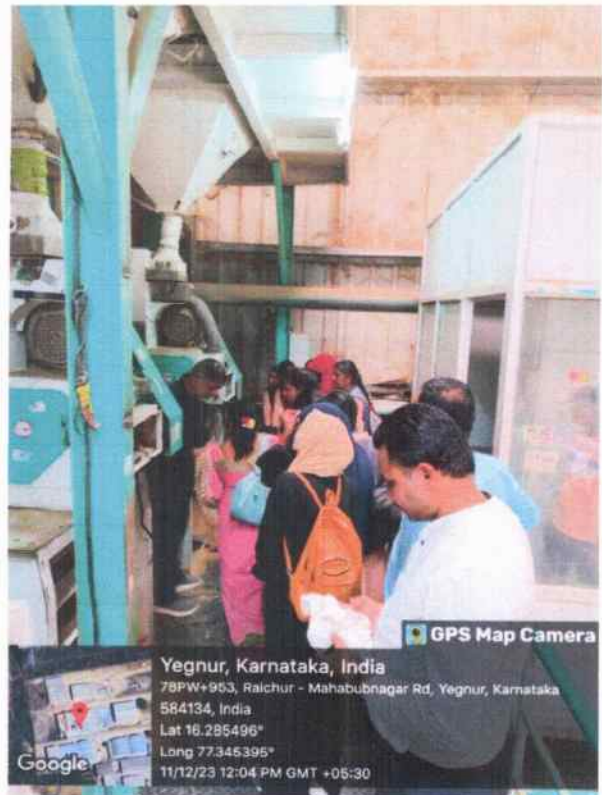
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INDUSTRIAL VISIT PHOTOS GALLERY




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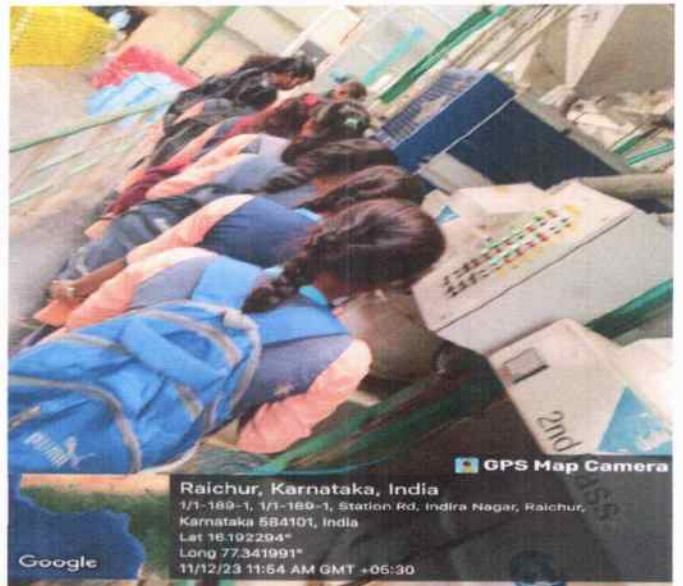
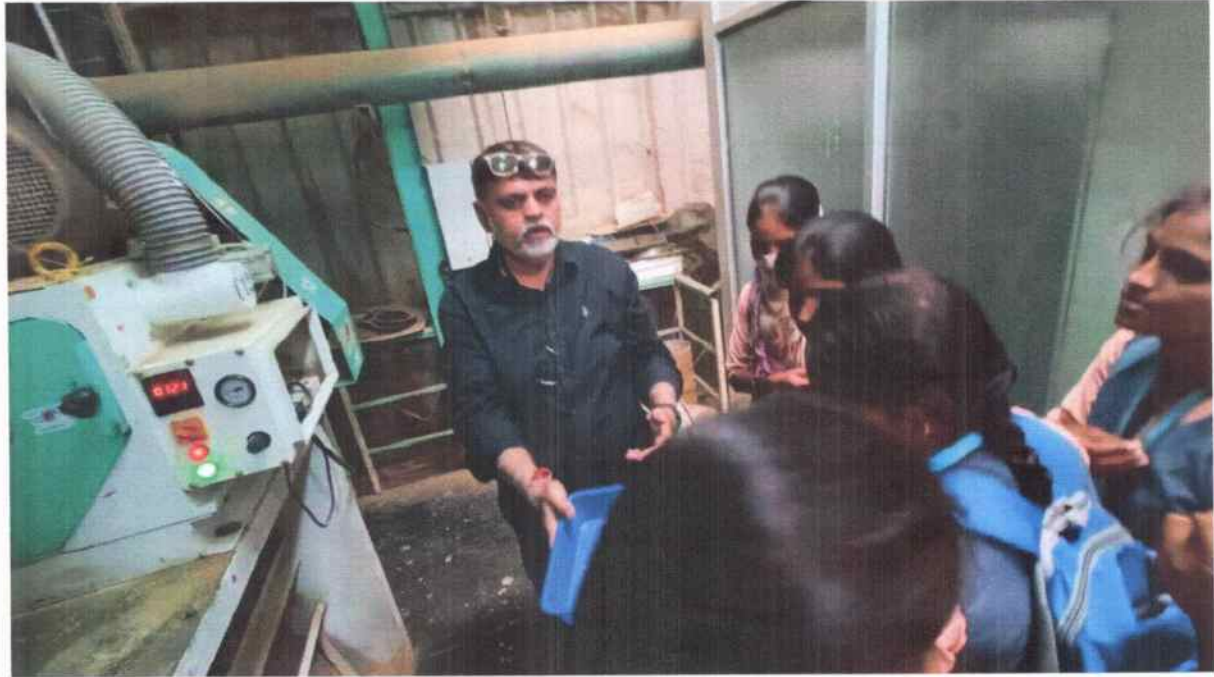
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