

Stint Title	Sl. No.	Activity	Learning Objectives
Factory Costing Probationer Stint (9 months)	1	<b>Production</b> Detailed line visit with simple theme of "input - process - output" for every key resource. Attend WORs/DORs - Session with Key SAP users / technician Field Visit - for product category specific factories like Milks, Coffee, tea etc. Associated Co-Packers visit (as applicable)	1. Understanding of manufacturing process. Key leading indicators of the product category, Calculations and interlinkage 2. Understand Recipe, BoM & shop floor recipe 3. Understand the various forms of losses. Apply principle of Mass Balancing. rework 4. Understand Zero Loss Material Variance Calculation 5. Understanding of booking on SAP, DMO 6. Physical understanding of resource and bottleneck. 7. Key Sundry Materials used in process.  Field Visit: > Understand the farm gate to factory gate concept of Key materials like milks, coffee, tea. > Visit to Local Co-packer to understand co-packing controls
	2	Engineering :	Detailed visit of Plant utilities. Understand where Steam, LPG, Electricity, Compressed Air is consumed and what drives usage. Understand Energy sources, Fuel Mix, Calculation of Fuel Yield. Prepare Energy MIS- Ability to explain YoY variations in energy bucket
	3	IP	Understand line capacity, concept of AI, line balancing, standard manning What are NCE ways of workings/shop floor reviews. Manpower planning process. Weekly manpower requisition & variance vs plan Understanding of Master recipes Overtime & Idle Labour Management Preparation of Labour MIS - Ability to explain YoY variations in Labour bucket
	4	SCM	Planning - MRP and DRP, Stock Ageing & Obsolescence Analysis P2P process for Direct Materials. Use of SAP transactions like CKM3N, ME23N for Analysis Reception process of Key RM and PM esp. silo based.. Handshake process with Production for inter-department transfer Cycle Count, Stocks Controls in warehouse (factory and external) including scrap and disposals. Process around factory dispatches Warehouse operations
	5	QA and AG	Basic Understanding of HACCP, What are release criteria & what are Monitoring parameters, Sensory, Traceability check Line visit with relevant people to understand the various QA controls on line & their interlinkages with Cost
	4	Understanding of Factory Costing	Product Costing: Interlinkage of BOM, Master Recipe, Material Master & Cost Center Structure in SAP Develop Good understanding of Period End Closing Process at factories. Factory S8.2 Report- Conceptual understanding of Activity based costing Understanding of ACE & Standard setting process Types of Variance Analysis done in factory Monthly & Quarterly DF Exercise: Inputs expected from factories & checks done at factories Good understanding of DMO various modules and functionality
	6	Attending department DORs, WORs. Participating in PEC and DF process etc.	Understand the linkages between various KPIs
	7	Shark & Transfer Pricing	SHARK saving projects evaluation & understanding Training on Transfer Pricing & how the same is processed in the SAP.
	8	Factory Costing Trainee Project	Do 2 / 3 Projects on Cost Reduction or Process Simplification/Digitalization

CoC Costing Probationer Stint (3 months)	1	Overview of Manufacturing/Product costing	Introduction of Manufacturing/Product costing Cost component split (Variable Vs Fixed) Multiple Stage allocation New product costing & Adhoc DC costing Globe Master Data Cost of Material Process order Life cycle Health checks & Factory PEC process Revision & replacement costing process Manufacturing costing reports ML Cogs Factory Cost Dashboard
	2	Overview of MOGE	MOGE introduction CSW guidelines overview incl Derogations Cost center settings and drivers in PCMA Allocation of comm MOGE cost MOGE Pre PEC & PEC tasks MOGE & Transfer pricing OPL overview
	3	Overview of Distribution	Introduction of Distribution Cost Distribution cost in P&L Fixed Distribution Expenses (Activities, Driver allocation & calculation of driver) Variable Distribution Expenses (Activities, Driver allocation & calculation of driver)
	4	Overview of Transfer pricing	Process of Monthly and quarterly TP release Guidelines adherence related to TP Export & Import Model
	5	CoC Key projects	Understanding of Key projects derived by CoC in the year For Eg : NDC project , PAPM project etc GSC & MPA introduction
	6	Others	Price checks:- Price variance analysis for the correct valuation of materials & month end cost Self Audits: Internal Audit to ensure regular checks are maintained to ensure accuracy of cost
Branch Induction (2-4 days) clubbed with	HO Stint		

**Name of the position: Costing Trainee**

**Eligibility criteria: CMA 0 -1 year of experience.**

**CTC p.a.: 944,604**

**Job location: Pan India**

**No. of vacancies (tentative): 06**