B.Voc. Degree Programme

in

Retail Management

B.Voc. Degree Programme in Retail Management Three- Year (6-Semester) CBCS Programme:

Basic Structure: Distribution of Courses

1.	Ability Enhancement Compulsory course	2 Papers of 2 Credit Hrs. each (Total Credit Hrs. 2X2)	04
2.	Skill Enhancement Course	4 Papers of 4 Credit Hrs. each (Total Credit Hrs. 4X4)	16
3.	Core Discipline	12 Papers of 6 Credit Hrs. each (Total Credit Hrs. 12X6)	72
4.	Elective Courses (Core Discipline)	3 Papers of 6 Credit Hrs. each (Total Credit Hrs. 3X6)	18
5.	Elective Courses (Inter Disciplinary)	3 Papers of 6 Credit Hrs. each (Total Credit Hrs. 3X6) (5 Lectures and 1 Tutorial)	18
	Total Credit Hrs		128

B.Voc. Degree Programme in Retail Management Three- Year (6-Semester) CBCS Programme:

Semester – I

1.1	Environmental Studies/ Language:	Ability Enhancement
	English/Hindi/Modern Indian Language	Compulsory
		Course (AECC)
1.2	English/ MIL I	Core Discipline
1.3	Introduction to Marketing Management-I	Core Discipline
1.4	Principles of Microeconomics	Core Discipline

Semester – II

2.1	Environmental Studies/ Language:	Ability Enhancement
	English/Hindi/Modern Indian Language	Compulsory
		Course (AECC)
2.2	English/ MIL I	Core Discipline
2.3	Introduction to Marketing Management-II	Core Discipline
2.4	Macroeconomics	Core Discipline

Semester – III

3.1	English/ MIL II	Core Discipline
3.2	Advertising and Sales Promotion	Core Discipline
3.3	Indian Economy – Sectoral Issues	Core Discipline
3.4	Computer Concepts and Software Packages	Skill Enhancement Course
		(SEC)

Semester-IV

4.1	MIL / English II	Core Discipline
4.2	Retail Business Management	Core Discipline
4.3	Labour and Development in India	Core Discipline
4.4	Business Communications	Skill Enhancement Course
		(SEC)

Semester – V

5.1	Legal Aspects of Marketing	Elective Core – Discipline
		Based
5.2	Internship Project / Project	Core Discipline
5.3	Financial Accounting	Elective Core – Generic
	Corporate Laws	
5.4	Rural Marketing	Skill Enhancement Course
		(SEC)

Semester-VI

6.1	International Marketing: An Overview	Elective Core – Discipline
		Based
6.2	Globalization	Elective Core – Discipline
	Retailing Operations	Based
6.3	Business Law	Elective Core – Generic
	Financial management	
6.4	E-Commerce	Skill Enhancement Course
		(SEC)

Paper 1.3 Introduction to Marketing Management I

Duration: 3 hours Marks: 100 lectures: 65

Objectives: To provide the working knowledge of different concepts of Marketing and their use managerial decisions

Unit-I 15

Marketing: Concept, Nature, Functions & Importance. Selling Vs. Marketing. Marketing Environment: Nature, Types& Strategies To Deal With Internal And External (Micro And Macro) Marketing Environment. Ethical and Social Responsibilities Of Marketing

Unit-II 15

Marketing System, Types Of Marketing, Marketing Information System; Definition and Components. Marketing Research; Definition Objective, Process & Significance

Unit-III 15

Consumer Behavior: Factors Influencing the Consumer Behavior, Consumer Buying Process, Buying Motives, Consumer Market in India.

Unit-IV 20

Market Segmentation: Concept, Importance, and Basis. Target Market Selection, Market Positioning: Concept & Importance. Market Repositioning.Product Differentiation Vs Market Segmentation. Contemporary Issues In Marketing.

Suggested readings

- 1. Kotler, Keller, Koshy And Jha "Marketing Management" 13th edition Pearson Education
- 2. Ramaswamy VS, Namakumari "Marketing Management" 4th Macmillan
- 3. Shukla A.K. "Marketing Management" 1st edition, VaibhavLaxmiPrakashan
- 4. Evance&Berman "Marketing Management" 2007, Cenage Learning
- 5. Mcdenial, Lamb, Hair "Principles Of Marketing 2008" Cenage Learning
- 6. William M. Pride and O.C Ferrell: Marketing; Houghton Muffling Boston
- 7. Stanton W.J. et al: Fundamentals of Marketing, McGraw H

Paper 1.4 Principles of Microeconomics

Duration: 3 hours Marks: 100 lectures: 65

Objectives: This course intends to expose the student to the basic concepts in Microeconomics, Which is the study of the economic behaviour of small economic groups such as families and firms. The broad subject matter of Microeconomics is making decisions on the allocation of limited resources available with individuals, firms and organizations. Typically, it applies to the markets where goods and services are bought and sold with a goal of maximizing benefits.

Unit- I

Introduction: Scarcity, choice, opportunity cost and production possibility frontier; Demand and supply: law of demand, determinants of demand, shifts of demand curve versus movements along a demand curve, market demand; law of supply, determinants of supply, shifts of supply versus movements along a supply curve, market supply, market equilibrium.

Unit- II

Demand and Supply: Applications of demand and supply: price rationing, price floors, consumer surplus, producer surplus. Elasticity: price elasticity of demand, calculating elasticity, determinants of price elasticity, cross and income elasticity.

Unit- III

Consumer Theory: Budget constraint, concept of utility, diminishing marginal utility, indifference curves, Price, income and substitution effects.

Unit- IV

Production and Costs: Production: production functions, law of variable proportions, returns to scale, isoquant and isocost lines, producer equilibrium Costs: costs in the short run, costs in the long run, revenue and profit maximizations, economies and diseconomies of scale,

Unit- V

Market Structures

Perfect Competition: theory of a firm under perfect competition, equilibrium of the firm in the short run and long run Imperfect Competition: Monopoly: short run and long run equilibrium; comparison of perfect competition and monopoly, price discrimination;

Suggested Readings:

- 1. Lipsey, R. and Alec Chrystal: Economics, Oxford University Press, Twelfth Edition, 2011
- 2. Case, Karl E. & Ray C. Fair: Principles of Economics, Pearson Education, Inc., 8th edition, 2007.

Semester II

Paper 2.3 Introduction to Marketing Management II

Duration: 3 hours Marks: 100 lectures: 65

Objectives: To provide the working knowledge of advance Marketing management.

Unit- I

Marketing Management: Concept Philosophy & Process.Marketing Mix; Definition,Importance & Factors Determining Marketing Mix.Meaning &, Nature of Product, Concept of Product Mix.Product Planning and New Product Development.Product Life Cycle. Product Packaging: Definition, Functions And Requisites Of Good Packaging. Branding & Labeling.

Unit-II 15

Pricing: Concept, Objectives & Factors Affecting Price of A Product, Pricing Policies And Strategies. Types of Pricing Decisions.

Unit-III 20

Place: Concept, Objectives & Importance of Channels of Distribution Of Consumer Goods, Types Of Channels Of Distribution, Factors Affecting Choice Of Distribution Channels. Logistics: Meaning, Importance, Objectives, Marketing Logistics Task, Approaches Of Logistics (Total Cost & Total System Approach)

Unit-IV 15

Promotion: Meaning, Nature & Importance. Types of Promotion. Concept of Promotion Mix and Factors Affecting Promotion Mix, Emerging Trends in marketing

Suggested readings

- 1. Kotler, Keller, Koshy And Jha "Marketing Management" 13th edition Pearson Education
- 2. Ramaswamy VS, Namakumari "Marketing Management" 4th Macmillan

- 3. Shukla A.K. "Marketing Management" 2st edition, VaibhavLaxmiPrakashan
- 4. Evance&Berman "Marketing Management" 2007, Cenage Learning
- 5. Mcdenial, Lamb, Hair "Principles Of Marketing 2008" Cenage Learning
- 6. William M. Pride and O.C Ferrell: Marketing; Houghton Mafflin Boston
- 7. Stanton W.J. et al: Fundamentals of Marketing, McGraw H
- 8. Cundiff, Edward W et al:Basic Marketing Concepts, Decisions &Strategties; PHI
- 9. Bushkirk, Richard H: Principles of Marketing; Dryden Pren, Illinois.
- 10. Govindarajan: Marketing Management: Concepts, Cases, hallenges&Trends,PHI

Paper 2.4 Macroeconomics

Duration: 3 hours Marks: 100 lectures: 65

Objectives: This course introduces students to the basic concepts in Macroeconomics. In this course the students are introduced to the definition, measurement of the macroeconomic variables. It explains how and why the economy grows and fluctuates over time based on the decisions made, in the aggregate, by consumers, businesses, and governments. As the world is shifting toward a global economy, the study of Macroeconomics helps the student to understand the overall macroeconomic environment under which one has to take economic decisions.

Unit-I 10

Introduction: Basic concepts and issues of Macroeconomics.

Unit-II 15

National Income Accounting: Concepts of GDP and National Income; measurement of national income and related aggregates; nominal and real income; limitations of the GDP concept.

Unit-III 15

Determination of GDP: consumption and saving functions, investment function, equilibrium GDP; concepts of MPS, APS, MPC, APC; Concept of multiplier, fiscal and monetary policies.

Unit-IV 10

IS-LM Analysis: Derivations of the IS and LM functions; effects of fiscal and monetary policies on equilibrium income

Unit-V 15

Balance of Payments and Exchange Rate: Meaning, Factors, current account and capital account, determination of exchange rate.

Suggested Readings:

- 1. Case, Karl E. & Ray C. Fair, Principles of Economics, Pearson Education, Inc.,8th edition, 2007.
- 2. Lipsey, R. and Alec Chrystal: Economics, Oxford University Press, Twelfth Edition, 2011

Semester III

Paper 3.2 Advertising and Sales Promotion

Duration: 3 hours Marks: 100 lectures: 65

Objectives: To provide the working knowledge of Advertising and sales promotion.

Unit I: 15

Advertising: Meaning, Features, Types, Functions& Setting of Advertising objectives. Advertising Budget.Approaches of Advertising- DAGMAR (defining Advertising Goals for Measured Advertising Results), AIDA (Attention, Interest, Desire and Action) Advertising Media: Media Types &Its Evolution, Factors Affecting Media Choice.

Unit II:

Advertising Copy: Concepts and Elements. Requisites of A Good and Effective Advertising Copy. Advertising Appeals. Measuring Advertising Effectiveness. Advertising Agencies: Concept, Role, Types and Selection of Advertising Agencies. Regulating Agencies: Advertising standards Council of India (ASCI), The Advertising Agencies Association of India (AAAI),

Unit III:

Personal Selling: Meaning, Nature & Importance. Personal Selling and Salesmanship. Characteristics of Personal Selling. Qualities of a Good Sales Person.

Unit IV:

Sales Promotion: Concept, Objectives, Schemes and Importance. Exhibition And Trade Fairs.Sales Planning and Control: Selection, Training, Motivation And Compensation Of Sales Personnel. Ethical and Legal Aspects of Advertising And Sales Promotion.

Suggested readings

- 1. Kotler, Keller, Koshy And Jha "Marketing Management" 13th edition Pearson Education
- 2. Ramaswamy VS, Namakumari "Marketing Management" 4th Macmillan
- 3. Shukla A.K. "Marketing Management" 1st edition, VaibhavLaxmiPrakashan
- 4. Jain& Singh "Modern Advertising Management" Regal Publications
- 5. Jefkins "Advertising" Pearson Education
- 6. Dr.R.L.Varshney& Dr. S.L.Gupta: Marketing Management, an Indian Perspective, Sultan Chand & Sons

Semester III

Paper 3.3 Indian Economy – Sectoral Issues

Duration: 3 hours Marks: 100 lectures: 65

Objectives: This paper provides an overview of the development of the different sectors and their interrelations of the Indian economy. The study of the three broad sectors namely agriculture, industry and services would help the students understand the developments in different policy environment.

Unit-I 15

Agriculture: Trends in production and productivity, land reforms, land tenure system, land distribution. Agricultural labour, wages and employment and issue of under-employment. Capital investment, credit, Irrigation and supply of other inputs.

Unit-II 10

Agricultural Policies- Green revolution, pricing and procurement policies, PDS and support price.

Unit – III

Industry: Growth and Structure of industry. Industrial and licensing policies, large, small and cottage industries.

Unit-IV 10

Industrial finance, capital and multinationals. Cost of each source of finance

Unit –V

Service Sector: Growth and Structure of service sector – major components, linkages with other sectors, and importance in the national economy, informal sector.

Suggested Readings

- 1. Uma Kapila Indian Economy: Performance and Policy: Performance and Policy
- 2. Dutt&Sundaram Indian Economy

Semester III

Paper 3.4 Computer concepts and software packages

Duration: 3 hours Marks: 75 lectures: 50

Unit I 5

Basic Concepts: Meaning, characteristics and applications of a Computer, Advantages and limitations of a computer, Meaning of Data, Information and Knowledge, Data types, data storage, data representation such as ASCII.

Unit II 5

Components of Computers: Hardware components: input devices, output devices, system unit. Software components: Application software: general purpose packaged software and tailor – made software, System software: operating system, interpreter, compiler, linker, loader.

Unit III 15

Operating System: Need and functions of an Operating System, Graphic user interface and character user interface. Windows environment: application and document, Windows interface such as icons, lists, menus, dialog box, etc. Desktop, control panel, system tools, utilities such as calculator, calendar, etc. Explorer: file types, attributes, names, folders, drives, devices. File functions: create, open, close, delete, rename, move, cut, copy, paste, etc.

Unit IV

Introduction to Networks and Internet: Meaning and types of networks - LAN, MAN and WAN, Internet, difference between internet and intranet. Basics: functions, growth, anatomy, Uses, Wireless and wifi, Internet services: ISP, types of accounts, World Wide Web: websites file transfer, browsing, searching.

Unit V 15

Office Applications: Meaning and applications of word processing,

MS-Word – formatting text, writing basic document using Word, Header and Footer, Page formatting, paragraph formatting, saving a document, printing a document. Meaning and applications of spreadsheets.

MS-Excel – creating a workbook, saving a workbook, editing a workbook, creating a series, use of basic formulae in Excel, use of functions in Excel, sorting data, creating simple charts. Meaning and applications of presentation.

MS-PowerPoint – creating simple presentation including slide transitions, bullets, etc.

The Theory paper will be based on Units 1-4 only and the practical component will be based on Unit 5 only.

Suggested Readings

- 1. Absolute Beginner's Guide to Computer Basics by Michael Miller
- 2. Fundamental of Computers by AkashSaxena, Kratika Gupta
- 3. Fundamentals of Information Technology, Alexis and Mathew
- **4.** Computers Today, Donald H. Sanders.
- 5. Basic Financial Accounting, J.R. Monga
- 6. Computer Fundamentals, P.K. Sinha
- 7. Double Entry Book-Keeping, T.S. Grewal and Grewal.

GUIDELINES FOR THE CONDUCT OF PRACTICAL EXAMINATION

Computer Concepts, Software Packages and Computerized Accounting

Time: 60 Minutes Practical 20 Maximum Marks: 25

Ques.	Description of Question	Marks	Time Allowed
No.			
1.	Lab testing of various concepts MS word, PPT and Excels mentioned in Unit V.	25	60 minutes

Note:

- 1. There will be no internal assessment in Practical component of this Paper.
- 2. 10 minutes time may be given to the examinees for adjustment of computers before the practical.
- 3. Hard Copy of evaluation sheet and question paper will be given to examinees and they will produce soft copy as answer sheet for evaluation.

Semester IV

Paper 4.2 Retail Business Management

Duration: 3 hours Marks: 100 lectures: 65

Objectives

Retail is an emerging area in marketing. The basic objective is to provide basic understanding of retail business.

Unit I 15

Retailing: Concept, Scope and Retail Management. Theories Of Retail Development (Wheel Of Retailing, Retail Accordation, Melting Pot Theory, Polarisation Theory). Contribution Of Retailing To Indian Economy. Retail Environment in India, Foreign Direct Investment (FDI) In Retail, Changing Scenario Of Retail business In India

Unit II 20

Retail Strategy: Definition, Importance, & Future of Retail Market Strategy. Developing and Applying Retail Strategy. Types of Retailing Formats: Super Market, Hyper Market, Departmental Stores, Convenience Stores, Catalogue Retailers.Non Stores Retailing: Vending Machine, Door To Door selling, Mail Order Business.E-Retailing: Credit Card Transaction, Smart Card and E-Payment. Retailing of Services.

Unit III 15

Retail Location: Meaning, Importance, Process and Factors Affecting Location, Merchandising: Concept, Importance, Factors Affecting Buying Decision. Role and Responsibilities of Merchandising.

Unit IV 15

Franchising: Definition, Types and Evolution. Franchising Law In India. Outsourcing: Definition, Scope and Importance. Introduction of the Concept Of VAT In Retailing. CRM in Retail: Concept, Types of CRM, Application Of CRM In Retailing, Strategic Framework For CRM In Retail.

Suggested Readings:

- 1. Ramaswamy VS, Namakumari "Marketing Management" Macmillan
- 2. Gibson & Vedamani "Retail Management" Jayco Books
- 3. Bajaj, Tuli,&Srivastava "Retail Management" Oxford University Press
- 4. Berman Barry & Evance J.R "Retail Management" Prentice Hall India
- 5. Jain J.N.& Singh P.P "Modern Retail Management Principal And Techniques" Regal Publications
- 6. Madan K.V.S "Fundamental S Of Retailing" Mcgraw-Hill
- 7. SwapnaPradhan "Retailing Management- Text And Cases" Tata Mcgraw-Hill
- 8. Peelen Ed "Customer Relationship management 2009" Pearson Education
- 9. Gilbert D "Retail Management" Pearson Education
- 10. George H, Lucas Jr., Robert P. Bush, Larry G Greshan- Retailing
- 11. Barry Berman, Joel R Evans- Retail Management; A Strategic Approach

Paper 4.3 Labour and Development in India

Duration: 3 hours Marks: 100 lectures: 65

Objectives: The course is intended to equip the students with conceptual, legal, and empirical issues pertaining to labour in India. The focus of the course would be on the changing profile and position of labour in modern India. The role of the state, nation and International labourorganisations will be emphasized.

Unit-I 10

Patterns of development and changing forms of labour in india, Labour, employment and work – Meanings and changing forms .

Unit-II 15

Pre and post-colonial pattern of development –industrialization, planned development-pre and post reforms, Regulation of labour. Workers in unorganized sector-agricultural, Rural, Migrant, Bonded, Child and Women etc. Workers in Organized sectors- Industrial - Blue and White collar workers. Workers in Tertiary sector.

Unit-III 10

Labour protest and Trade Union Movement: Evolution of Trade Union Movement, Trade Union Movement in India. Labour protest and Industrial action

Unit-IV 15

State and Labour: Labour administration- union Govt. and State Govt., Mechanism of wage settlement, National commission on labour

Unit-V 15

International labourOrganisation in India: Role and structure of ILO, India and ILO

Suggested Readings:

- 1. Report of second National commission on Labour (2002)
- 2. SukomalSen, Working Class movement in India
- 3. Empowering Rural labour in India (ed), 1998, New delhi, R. RadhaKrishna and A.N Sharma
- 4. Rehabilitation of Child labour in India V.V Giri National Labour Institute, NOIDA.

Paper 4.4 Business Communications

Duration: 3 hours Marks: 100 lectures: 50

Objectives:

To equip students of the B.A(VS) course to effectively acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

Unit I

Nature of Communication Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication, Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers

Unit II

Business Correspondence: Letter Writing, presentation, Inviting quotations, Sending quotations, Placingorders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter -office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.

Unit III 10

Report Writing Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.

Unit IV 10

Vocabulary Words often confused, Words often mis-spelt, Common errors in English.

Unit V

Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

Suggested Readings

- 1. Lesikar, R.V. &Flatley, M.E.; *Basic Business Communication Skills for Empowering the Internet Generation*, Tata McGraw Hill Publishing Company Ltd. New Delhi.
- 2. Bovee, and Thill, Business Communication Today, Pearson Education
- 3. Shirley Taylor, Communication for Business, Pearson Education
- 4. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH

Semester V

Paper 5.1 Legal Aspects of Marketing

Duration: 3 hours Marks: 100 lectures: 65

Objectives: To give basic understanding different laws relating to marketing

Unit I: 15

The Consumer Protection Act 1986: Features, Rights And Responsibilities Of Consumers, Redressal Mechanism, Environment Protection Act 1986: Features, Offences, Prevention And Control Of Environment Pollution, The Essential Commodities Act 1955: Features, Essential Commodities, Control Of Production, Supply And Distribution Of Commodities, Public Interest

Unit II 15

The Prevention Of Food Adulteration Act 1951: Features, Adulteration Of Food And Penalties, The Drugs And Magic Remedies (Objectionable Advertisement) Act 1954: Advertisements Related To Self Medication And Harmful Drugs, Prohibition Of False Claims, The Bureau Of Indian Standards Act 1986: Features, Procedure For BIS Standards, Offences And Penalties, The Agricultural Produce Grading And Marketing Act (AGMARK) 1937: Features, Offences And Penalties

Unit III 15

The Trademarks Act 1999: Features, Trademarks, Offences And Penalties

The Patents Act 1970: Features, Patents, Offences And Penalties

The Information Technology Act 2000: Features, Digital Signature, Digital Signature

Certificate And Certifying Authorities

Unit IV 15

The Standards Of Weights And Measures Act 1976: Features, Rules Applicable To Retail Business, The Packaging Rules: Rules Related To Only Small And Retail Products, The Competition Act: Features, And Regulatory Framework For Retail Business

Suggested readings:

- 1. Datey V.S. "Student guide to Economic laws" 2010 Taxman publication
- 2. AgnihotriAnurag&MohantyPratap "Economic Regulations of Domestic and Foreign Exchange Markets Recent policy changes and Problems" Bookage Publications, New Delhi.
- 3. All Relevant Bare Acts

Semester V

Paper 5.2 Internship Project/ Project

Marks: 100 lectures: 20

Objectives: to provide basic and hand on understanding of the industry.

Note:

Each student of Vocational Courses shall undergo Practical Internship of four weeks during the vacations after fourth semester in an approved Business/Industrial/Govt./Service organization. The objective of this training is to make the student acquainted with the industrial / business working environment. After completion of the training they will have to submit a training report. The internship/project reports will carry 100 marks. It will be evaluated by two examiners (one internal and one external). The training report is part of the fifth semester. It is to be submitted by the date fixed by the College.

The students will also have to submit a performance certificate from the company where he/she undertook the training. This report will also be considered while evaluating the training report by examiners.

Alternatively, if it is not possible to do industrial internship the students will prepare a project report on a topic assigned to him/ her by the college. The project report will be evaluated as above.

Paper 5.3 Financial Accounting

Duration: 3 hours Marks: 100 lectures: 65

Objectives:

To make the student familiar with generally accepted accounting principles of financial accounting and their applications in business organizations excluding corporate entitles.

Unit- I

Financial Accounting: Nature and scope, Limitations of Financial Accounting. Basic Concepts and Conventions, Accounting Standards: Meaning, Significance, Generally Accepted Accounting Principles (GAAP). Accounting Process: From recording of transactions to preparation of final accounts. Rectification of errors and Bank Reconciliation statement.

Unit- II

- (i) Consignments: Features, Accounts treatment in the books of the consignor and consignee.
- (ii) Joint Ventures: Accounting procedures: Joint Bank Account, Records Maintained by coventurer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).
- (iii)Inland Branches: Dependent branches only and Ascertainment of Profit by Debtors method and Stock and Debtors method.

Unit- III 10

Depreciation Accounting: Meaning of depreciation, causes, objects of providing depreciation, factors affecting depreciation, accounting treatment including provision for depreciation accounting. Methods of deprecation: straight line method and diminishing balance method. Accounting for Hire Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire Purchaser for large value items including Default and repossession.

Unit- IV 10

Partnership: Admission, Retirement, Dissolution of Partnership Firms: Legal Position, Accounting for simple dissolution.

Unit- V

Analysis of financial statements, Common size balance sheet, Ratio analysis, Cash Flow statement.

Suggested Reading

- 1. J.R. Monga, Basic Financial Accounting, Mayur Paper backs, Darya Gang, New Delhi
- 2. S.N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi
- 3. P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi
- 4. Ashok Sehgal and Deepak Sehgal, Fundamentals of Financial Accounting, Taxmann, New Delhi
- 5. R. NarayanaSwamy, "Financial Accounting" PHI Pvt., New Delhi
- 6. S.P. Jain and K.L. Narang, Advanced Accounting, Kalyani Publishers New Delhi
- 7. Ashok Sehgal and Deepak Sehgal, Fundamentals of Financial Accounting, Taxmann, New Delhi
- 8. Naseem Ahmed, Nawab Ali Khan, M.L. Gupta, Financial Accounting, Ane Books Pvt. Ltd. New Delhi

Semester V

Paper 5. 3 Corporate Laws

Duration: 3 hours Marks: 100 lectures: 65

Objectives

The objective of the course is to impart basic knowledge of the provisions of the Companies Laws and the Depository Laws along with relevant case law.

Unit I 15

Introduction: Characteristics of a company, concept of lifting of corporate veil, Types of companies, association not for profit, illegal association, Formation of company – Promoters, their legal position, pre-incorporation contract and provisional contracts. Documents – Memorandum of Association, Articles of Association, Doctrine of Constructive Notice and Indoor Management, Prospectus and Book Building process.

Unit II 15

Share Capital – issue, allotment and forfeiture of share, demat of share, transmission of shares, buyback, share certificate and share warrant, Members and shareholder – their rights and duties.shareholders meetings, kinds, convening and conduct of meetings, AGM,

EGM, Class meetings.

Unit III 10

Management – Directors, classification of directors, dis-qualifications, appointment, legal position, powers and duties, disclosures of interest, removal of directors, board meetings, Key managerial personnel and remuneration, Dividend Provisions and issue of bonus shares. Investigations. Audit and accounts

Unit IV 15

Winding up – concept and modes of winding up, **Emerging issues in company law:** One Person Company (OPC), Small Company, Postal Ballot, Small Shareholders on Board, Director Identity Number (DIN), Corporate Identity Number (CIN), MCA-21, Online Filing of Documents, Online Registration of Company, National Company Law Tribunal (NCLT), Limited Liability Partnership (LLP), Insider Trading, Rating Agencies, Producer Company – concept and formation.

Unit V: 10

Depositories Act 1996: Definitions, Rights and Obligations of Depositories, Participants Issuers and Beneficial Owners, Inquiry and Inspections, Penalty.

Suggested Readings:

- 1. Kuchhal MC "Company law " Mahavir Publications
- DagarInderjeet and AgnihotriAnurag "Corporate laws" Galgotia publishing company, New Delhi
- 3. Sharma J. P, "An Easy Approach to Corporate Laws", Ane Books Pvt Ltd, New Delhi.

 Singh Avtar "Company Law" Allahabad Law House
- 4. Bharat Law House, New Delhi, "Manual of Companies Act, Corporate Laws and SEBI Guidelines".
- 5. Kannal, S., & V.S. Sowrirajan, "Company Law Procedure", Taxman"s Allied Services (P) Ltd., New Delhi (Latest Edn)

- 6. Charlesworth& Morse, "Company Law", Sweet & Maxwell", London, U.K.
- 7. Gowar, LCB, "Principles of Modern Company Law", Stevens & Sons, London.

Paper 5.4 Rural Marketing

Duration: 3 hours Marks: 100 lectures: 65

Objectives: To give basic understanding of different concepts relating to Rural marketing

Unit I

Concept of Rural. Rural Marketing: Meaning, Concept, Phased Evolution, Significance Factors and Environment. Structure and Characteristics Of The Rural Markets. Rural Vs. Urban Marketing.Rural Marketing in India.

Unit II 20

Rural Marketing Challenges And Opportunity, Rural Consumer: Characteristics, Significance Of Consumer Behavior, Factors Influencing Decision Making Process Of Rural Consumers, Rural Consumers Buying Decision Process, Shopping Habits Of Rural Consumer.

Unit III 15

Rural Marketing Mix Strategies: Need, Types, Product Life Cycle, New Product Development, Brand Management And Channel Management. Marketing Mix Strategies For Indian Rural Markets Shift in Strategic Perspective For Rural Marketing.

Unit IV 15

Emerging Issues in Marketing: Green Marketing, Sports marketing And Social Marketing Rural Financial Institutions: Regional Rural Banks (RRB), Co-operative Banks, NABARD (National Agricultural Bank for rural Development).

Suggested readings

- C.S.G. Krishnamacharyulu, LalitaRamakrishnan, "Rural Marketing Text and Cases" Pearson education
- 2. PradeepKashyap, Siddhartha Raut "The Rural Marketing" Biztantra
- 3. BalramDogra, KarminderGhuman "Rural Marketing" Tata Mcgraw-Hill
- 4. Shukla A.K. "Marketing Management" VaibhavLaxmiPrakashan
- 5. VelayudhanSanal Kumar "Rural Marketing" Response Books (Sage Publication)
- 6. Gopalaswamy T.P: Rural Marketing; Wheeler Publishers, New Delhi

- 7. Moria CB: Agricultural Marketing: Himalaya Publishing House, New Delhi.
- 8. K.S. HabiburRahman: Rural Marketing in India, Himalaya.
- 9. Krishnamacharyulu: Rural Marketing: Text & Cases, Pearson Education

Paper 6.1 International Marketing : An Overview

Duration: 3 hours Marks: 100 lectures: 65

Objectives: To provide the basic understanding of the international marketing

Unit I 20

International Marketing: Concept, Evolution, Importance and Process. International Marketing Research, International Marketing Information Systems, Market Analysis. Opportunities And Challenges in International Marketing, Future Prospects Of International Marketing, India's Presence In International Marketing

Unit II 15

Scanning International Marketing Environment: Economic, Financial, Political, Technological, Legal And Cultural. Entering International Markets: Concepts, Modes And Factors

Unit III 15

International Trade Organization: WTO, RTA, SAARC, ASEAN, BRICS and European Union. International Marketing Strategies

Unit IV 15

Selection of Retail Market, Study And Analysis Of Retailing In Global Setting, Internationalization Of Retailing And Evolution Of International Retailing Methods Of International Retailing.

Suggested readings

- 1. Kotabe M, Helsen K. "Global Marketing Management" Wiley, Jhon&Sons,Inc
- 2. NargundkarRajendra "International Marketing" Excel Books
- 3. Joshi Rakesh Mohan "International Marketing" OxfordUniversity Press
- 4. Kotabe, Pelose, Gregory And Helson "International Marketing Management" Wiley, Jhon&Sons, Inc
- 5. McCarthy J.E: Basic Marketing a Managerial Approach; McGraw Hill, New York.
- 6. S.A.Sherlekhar: Marketing Management, Himalaya
- 7. Govindarajan: Marketing Management: Concepts, Cases, challenges & Trends, PHI

Paper 6.2Globalization

Duration: 3 hours Marks: 100 lectures: 65

Objectives: The Paper is designed to familiarise the students with the concept of globalisation and integration of developing countries with the world economy. The aim of the paper is to provide a critique of globalisation and stress on local/national policies than follow the one-size fits-all approach. Globalisation

Unit I

Meaning and contents of globalization- First and second phases of modern economic globalization. Benefits of globalization, expansion of markets, freer movement of goods, services and factors (labour and capital).

Unit II 10

Role of globalisation in reducing inequality and poverty. Distribution of benefits of globalization shared by developed and developing countries

Unit III 10

Globalisation and the world economy - production, global value chains - a case of simultaneous integration and segmented production.

Unit IV 15

Critique of globalisation – To what extent globalisation implies a rise of neo-liberalism. To understand the decline in the authority of the Nation-sate and reduction of policy space. Major brunt borne by social spending and decline of safety nets.

Unit V

Global governance - IMF, World Bank and the WTO. Role of the WTO in governing the world trading systems, The way forward - stress on local/regional/national (context-specific) than global economy`

Suggested Readings

- 1. Deepak Nayyar, Globalisation
- 2. Joseph Stiglitz, Globalisation and its discontents

Paper 6.2 Retailing Operations

Duration: 3 hours Marks: 100 lectures: 65

Objectives: To give student practical understating of the different operations related to retail.

Unit I

Human Resource Management In Retailing: Definition, Significance Of HRM In Retail, Major Function Of HRM In Retailing, Strategic Framework Of HRM In Retailing, Trends And Challenges In HRM In Retailing . Future of HRM In Retailing.

Unit II 20

Financial Management in Retailing: Concept, Role and Sources of Finance For Retailer. Budgeting: Meaning, Types and Budgetary Control. Measuring And Evaluating Financial And Operational Performance: Financial Statement (Trading, Profit & Loss A/C And Balance Sheet), Break Even Analysis. Financial Ratio's With Reference To DIPSTIC Parameters (Customer Transaction, Stock, Space And Staff Productivity): Customer Conversion Ratio. Transaction Per Hour, Sales Per Transaction, Sales Return To Net Sales, Average Stock Investment Period, Sales To Stock Ratio, Return On Stock Investment, Shrinkage To Net Sales, Product Category Ratio, Sales Through Analysis, Sales Per Sq. Feet. Percentage Of Space For Each Department, Sales Per Employee, Space Covered Per Employee And Staff Productivity.

Unit III 15

Working capital management in retailing: Concept, Estimation, Working capital Cycle. Cash management, Credit management and Inventory Valuation: FIFO, LIFO, Inventory Management: ABC, EOQ Analysis

Unit IV 15

IT in Retail Market: Role It In Retail, Parameters For Use Of IT In Retailing, IT For Completive Advantage, Capturing And Transmitting Data At The Point Of Sale, Data Base Marketing, Data Mining And Business Intelligence.

Suggested Readings

- 1. Gibson & Vedamani "Retail Management" Jayco Books
- 2. Bajaj, Tuli,&Srivastava "Retail Management" Oxford University Press
- 3. Berman Barry & Evance J.R "Retail Management" Prentice Hall India

- 4. Jain J.N.& Singh P.P "Modern Retail Management Principal And Techniques" Regal Publications
- 5. Madan K.V.S "Fundamental S Of Retailing" Mcgraw-Hill
- 6. Khatri.P.V&Verma.S "Management Accounting 2011" Global vision publishing house New Delhi.
- 7. Singh .Surendra&Kaur Rajeev. "Basic Financial management" 2nd edition, Mayur Paper back
- 8. SwapnaPradhan "Retailing Management- Text And Cases" Tata Mcgraw-Hill
- 9. Sinha P.K & Uniyal D.P "Managing Retailing" OxfordUniversity Press
- 10. Ramkishan Y "International Retail Marketing Strategies" Jayco Books
- 11. Gilbert D "Retail Management" Pearson Education
- 12. George H, Lucas Jr., Robert P. Bush, Larry G Grecian- Retailing
- 13. J. Lamba- The Art of Retailing
- 14. Barry Berman, Joel R Evans- Retail Management; A Strategic Approach

Paper 6. 3 Business Law

Duration: 3 hours Marks: 100 lectures: 65

Objectives: The objective of the course is to impart basic knowledge of the important business laws along with relevant case law.

Unit I: The Indian Contract Act, 1872

20

Contract – meaning, characteristics and kinds, Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects, Void agreements, Discharge of contract – modes of discharge including breach and its remedies, Contingent contracts, Quasi contracts

Unit II: The Indian Contract Act, 1872: Specific Contracts

10

Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency

Unit III: The Sale of Goods Act, 1930

10

a) Contract of sale, meaning and difference between sale and agreement to sell, Conditions and warranties, Transfer of ownership in goods including sale by non-owners, Performance of contract of sale, Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

Unit IV: Partnership Law

The Partnership Act, 1932: Nature and Characteristics of Partnership, Registration of Firms, Types of Partners, Rights and Duties of Partners, Implied Authority of a Partner, Incoming and

outgoing Partners, Mode of Dissolution of Partnership

B) The Limited Liability Partnership Act, 2008: Salient Features of LLP, Difference between LLP and Partnership, LLP and Company, LLP Agreement, Partners and Designated Partners, Incorporation Document, Incorporation by Registration, Partners and their Relations, winding up

Unit V: The Negotiable Instruments Act, 1881

10

15

Meaning and Characteristics of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque, Holder and Holder in due Course, Privileges of Holder in Due Course, Negotiation: Types of Endorsements, Crossing of Cheque, Bouncing of Cheques

Suggested Readings

- 1. Kuchhal, M.C. and VivekKuchhal, Business Law, Vikas Publishing House, New Delhi.
- 2. DagarInderjeet&AgnihotriAnurag "Business Law" Galgotia Publishing Company, New Delhi
- 3. Singh, Avtar, Business Law, Eastern Book Company, Lucknow.
- 4. Sharma JP, KannojiaSunayana, An easy approach to business Law, Ane books pvt. Ltd.
- 5. Maheshwari&Maheshwari, Business Law, National Publishing House, New Delhi.
- 6. GoyalBhushan Kumar and Jain Kinneri, Business Laws, International Book House

Paper 6. 3 Financial Management

Duration: 3 hours Marks: 100 lectures: 65

Objective: To familiarize the students with the principles and practices of financial management.

Unit I

Scope and objective, Time value of money, Risk and return, Valuation of securities – Bonds and Equities. Long Term Investment Decisions: The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index.

Unit II

Financing Decisions: Sources of long-term financing Estimation of components of cost Of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Marginal cost of capital.

Unit III 10

Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage. Determinants of capital structure.

Unit IV 10

Dividend Decisions – Theories for Relevance and irrelevance of dividend decision for corporate valuation. Cash and stock dividends. Dividend policies in practice.

Unit V 15

Working Capital Decisions: Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.

Suggested Readings

- 1. Horne, J.C. Van and Wackowich. *Fundamentals of Financial Management*. 9th ed. New Delhi Prentice Hall of India.
- 2. Johnson, R.W. Financial Management. Boston Allyn and Bacon.
- 3. Joy, O.M. Introduction to Financial Management. Homewood: Irwin.
- 4. Khan and Jain. *Financial Management text and problems*. 2nd ed. Tata McGraw Hill New Delhi.

- 5. Pandey, I.M. Financial Management. Vikas Publications.
- 6. Chandra, P. Financial Management- Theory and Practice. (Tata McGraw Hill).
- 7. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
- 8. Singh, J.K. *Financial Management- text and Problems*. 2nd Ed. DhanpatRai and Company, Delhi.
- 9. Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. Book Bank International.
- 10. Brigham and Houston, *Fundamentals of Financial Management*, 13th Ed., Cengage Learning

Note: Spreadsheet is the recommended software for doing basic calculations in finance and hencecan be used for giving students subject related assignments for their internal assessment purposes.

Semester VI

Paper 6.4 E - Commerce

Duration: 3 hours Marks: 100 lectures: 50

Objectives: To give on hand knowledge on the issues related to E- Commerce. So that student should become familiar with mechanism for conducting business transactions through electronic means

Unit I: 10

Introduction: Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction ,key elements of a business model and categorizing major E-commerce business models),forces behind e-commerce.

Unit II

Technology: technologies used in E-commerce, The dynamics of world wide web and internet (meaning, evolution and features); Designing, building and launching Ecommercewebsite (a systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

Unit III 15

Security and encryption: Need and concepts, The E commerce security environment:(dimension, definition and scope of E-security), security threats in the Ecommerce environment(security intrusions and breaches, attacking methods like hacking, sniffing, cybervandalismetc.), technology solutions (Encryption, security channels of communication, protectingnetworks and protecting severs and clients), IT Act 2000 (meaning and provisions)

Unit IV 10

E- payments system: Models and methods of E – payments (Debit Card, Credit Card, smart cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting etc.), risks involved in E-payments.

Unit V 5

Online business transactions: meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, E-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment)

Suggested readings

- 1. Management Information System: Jawadekar
- 2. Management Information System: Laudon&Laudon
- 3. The Essential Guide to Knowledge management: AmritTiwana
- 4. The GIS Book: George B. Karte.
- 5. Internet (Use of Search Engines Google & vahoo etc)
- 6. E Commerce: Milind Oka
- 7. E Commerce: C.V.S. Murty
- 8. Fire Wall and Internet Security: William Cheswick, Stevens, Aviel Rubin
- 9. E-Governance Case Studies Ashok Agarwal