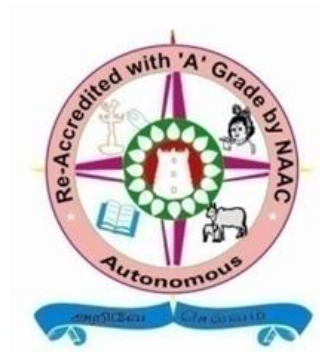


**DEPARTMENT OF COMMERCE**  
*(Retail Marketing)*

**Yadava College**  
*(An Autonomous Institution, Re-accredited with 'A' by NAAC)*  
**Govindarajan Campus, Thiruppalai, Madurai – 14.**



**Syllabus under CBCS for B.Com (RM)**

**With effect from the Academic Year**  
**2022 - 2023**

# **Yadava College (Autonomous)**

**GovindarajanCampas, Thiruppalai.  
Madurai – 625014**

Syllabus for the Degree of Bachelor of Commerce  
Under CBCS  
(This will come into force from the academic year 2022 – 2023)

## **Qualification for Admission:**

Candidates should have passed the Higher Secondary Examination, Government of Tamil Nadu or any other examination accepted by the syndicate of Madurai Kamaraj University as equivalent there to.

## **Duration of the Course:**

The students shall undergo the prescribed course of study for a period of three academic years (Six semesters).

**Medium of Instruction:** English

## **Subjects of Study:**

- Part I** : Business Communication.  
Business Management.
- Part II** : English
- Part III** : Core / Allied / Elective.
- Part IV** : Environmental Studies / Value Education / Non-Major Electives / Skill based Elective.
- Part V** : Physical Education / NSS / NCC / Extension Activities.

## **Blue Print of the Question Paper**

<b>Section</b>	<b>Type of Questions (Open Choice)</b>	<b>No. of. Questions</b>	<b>No. of. Questions to be Answered</b>	<b>Marks to each Questions</b>	<b>Total</b>
A	Short answer Questions	15	10	2	20
B	Paragraph Questions	8	5	5	25
C	Essay Type Questions	5	3	10	30
<b>Total Marks</b>					<b>75</b>

TOTAL NUMBER OF PAPERS AND MARKS			Marks	Credit
<b>Part I</b>	2 Papers	2 x 100	200	6
<b>Part II</b>	2 Papers	2 x 100	200	6
<b>Part III Core</b>				
<b>Theory</b>	18 Papers	18 x 100	1800	71
<b>Practical</b>	1 Paper	1 x 100	100	2
<b>Project</b>	1 Paper	1 x 100	100	4
<b>Allied</b>				18
<b>Theory</b>	4 Papers	4 x 100	400	12
<b>Electives</b>	3 Papers	3 x 100	300	
<b>Part IV</b>				
Environmental Studies	1 Paper	1 x 100	100	2
Value education	1 Paper	1 x 100	100	2
Non major electives	2 Papers	2 x 100	200	4
Skill Based Electives	6 Papers	6 x 100	600	12
<b>Part V</b>				
Physical education / NSS / NCC / Extension activities				1
			<b>41</b>	<b>140</b>
			<b>4100</b>	<b>140</b>

**Overall Passing Minimum 40%**

**External Minimum 35%**

**Internal**

Test	20
Assignment	5
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Total	25
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	Name of the Subject	Hours / Weeks	Credit	Exam Duration	Internal	External	Total
Part	Semester – I						
<b>I</b>	Business Communication	4	3	3	25	75	100
<b>II</b>	English	5	3	3	25	75	100
<b>III</b>	Core: Financial Accounting - I	6	4	3	25	75	100
	MS - Office	4	2	3	25	75	100
	MS - Office Lab	2	2	3	40	60	100
	Allied: Managerial Economics	5	4	3	25	75	100
<b>IV</b>	Environmental Studies	2	2	3	25	75	100
	SBE: Communicative English	2	2	3	25	75	100
	<b>Total</b>	30	22				

	Name of the Subject	Hours / Weeks	Credit	Exam Duration	Internal	External	Total
Part	Semester – II						
<b>I</b>	Business Management	5	3	3	25	75	100
<b>II</b>	English	5	3	3	25	75	100
<b>III</b>	Core: Financial Accounting - II	6	4	3	25	75	100
	Retail Management	5	4	3	25	75	100
	Allied: Advertising and Sales Promotion	5	4	3	25	75	100
<b>IV</b>	Value Education	2	2	3	25	75	100
	SBE: Communicative English	2	2	3	25	75	100
	<b>Total</b>	30	22				

	Name of the Subject	Hours / Weeks	Credit	Exam Duration	Internal	External	Total
Part	Semester – III						
<b>III</b>	<b>Core</b> Financial Accounting III	6	4	3	25	75	100
	Business Statistics	6	4	3	25	75	100
	Entrepreneurial Development	4	3	3	25	75	100
	Modern Banking	5	3	3	25	75	100
	<b>Allied</b> Retail Development	5	5	3	25	75	100
<b>IV</b>	Non-Major Elective-TAA/TAB (Elements of Commerce – I)	2	2	3	25	75	100
	<b>SBE</b> Communicative English	2	2	3	25	75	100
	<b>Total</b>	30	23				

	Name of the Subject	Hours / Weeks	Credit	Exam Duration	Internal	External	Total
Part	Semester – IV						
<b>III</b>	<b>Core</b> Business Environment	4	3	3	25	75	100
	Partnership Accounts	6	4	3	25	75	100
	Business Mathematics	6	4	3	25	75	100
	<b>Allied</b> Insurance Principles and Practice	5	5	3	25	75	100
	<b>Elective – I</b> Modern Marketing	5	4	3	25	75	100
<b>IV</b>	Non-Major Elective-TAA/TAB (Elements of Commerce – II)	2	2	3	25	75	100
	<b>SBE</b> Communicative English	2	2	3	25	75	100
	<b>Total</b>	30	24				

	Name of the Subject	Hours / Weeks	Credit	Exam Duration	Internal	External	Total
Part	Semester – V						
<b>III</b>	<b>Core</b> Income tax I	6	5	3	25	75	100
	Export Import Procedure and Documentation	6	4	3	25	75	100
	Business Law	5	4	3	25	75	100
	Costing	6	5	3	25	75	100
	<b>Elective – II</b> Company Accounts	5	4	3	25	75	100
<b>IV</b>	<b>SBE</b> Soft Skills	2	2	3	25	75	100
	<b>Total</b>	30	24				

	Name of the Subject	Hours / Weeks	Credit	Exam Duration	Internal	External	Total
Part	Semester – V						
<b>III</b>	<b>Core</b> Income tax II	6	5	3	25	75	100
	Sales Management	5	4	3	25	75	100
	Project	5	4	3	25	75	100
	Management Accounting	6	5	3	25	75	100
	<b>Elective – III</b> Auditing	6	4	3	25	75	100
<b>IV</b>	<b>SBE</b> General Knowledge	2	2	3	25	75	100
<b>V.</b>	Physical Education/ NCC/NSS/ Extension Activities	-	1	-	-	-	-
	<b>Total</b>	30	25				
	<b>Total</b>	180	140				

### Electives

<b>SEMESTER</b>	<b>PAPERS</b>
<b>IV</b>	(A) Modern Marketing (B) Consumer Behaviour
<b>V</b>	(A) Company Accounts (B) Company Law
<b>VI</b>	(A) Auditing (B) Principles of Co-operation

### Non Major Electives

<b>SEMESTER</b>	<b>PAPERS</b>
<b>III</b>	Elements of Commerce I
<b>IV</b>	Elements of Commerce II

### Skill Based Electives

<b>SEMESTER</b>	<b>PAPERS</b>
<b>I, II, III &amp; IV</b>	Communicative English
<b>V</b>	Soft Skills
<b>VI</b>	General Knowledge

<b>PO NO</b>	<b>PROGRAMME OUTCOMES</b>
<b>PO – 1</b>	<b>The students will be ready for employment opportunities in retail industry and entrepreneurship</b>
<b>PO – 2</b>	<b>Retail is a dynamic industry, comprising a vast employment in modern business</b>
<b>PO – 3</b>	<b>The candidate ready for functional areas like taxation, corporate accounting</b>
<b>PO – 4</b>	<b>The candidate ready for functional areas like Law and practice of modern banking, Insurance sector, Business law, Retail franchising</b>
<b>PO – 5</b>	<b>The candidate ready for functional areas like Retail development, Business environment, Practical Auditing and Modern marketing</b>

<b>PSO NO</b>	<b>PROGRAMME SPECIFIC OUTCOMES</b>
<b>PO – 1</b>	<b>Understand the concept of the retail sector</b>
<b>PO – 2</b>	<b>Know the modern marketing and e-banking activities</b>
<b>PO – 3</b>	<b>Maintain different types of accounts in all size of firm</b>
<b>PO – 4</b>	<b>Have a sound knowledge of direct taxation</b>
<b>PO – 5</b>	<b>Handle the legal issues of the organization</b>



**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
*(Retail Marketing)*

<b>Semester : I</b>	<b>BUSINESS COMMUNICATION</b>	<b>Hours/ Week : 4</b>
<b>Sub-Code :</b>		<b>Credit : 3</b>

**Objective:**

*To enable the students to acquire the written and oral business communication skills.*

**Course Content**

**UNIT - I**

Business Communication: Meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters: Need – Functions - Kinds -Essentials of Effective Business Letters - Layout.

<b>CO – 1</b>	<b><i>To develop oral and written business communication skills</i></b>
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**UNIT - II**

Trade Enquiries and Correspondence - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.

<b>CO – 2</b>	<b>To understand about trade enquires, &amp; also the concept of collection letter</b>
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**UNIT – III**

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

<b>CO – 3</b>	<b><i>To write up the Banking, insurance, agency correspondence.</i></b>
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**UNIT – IV**

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

<b>CO – 4</b>	<b>To Describe the company secretarial correspondence.</b>
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**UNIT – V**

Application Letters – Preparation of Resume - Interview: Meaning – Objective and Techniques of various types of Interviews – Public Speech – Characteristics of a good Speech – Business Report Presentations.

<b>CO – 5</b>	<b><i>To prepare application letters &amp; business report presentations.</i></b>
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**Text Book:**

Business Communication : N.S. Raghunathan, B. Santhanam,  
Margham Publications, Chennai - 2017

**Books for Reference:**

Essentials of Business Communication : Rajendra Pal, Sultan Chand &  
Sons, New Delhi – 2017.  
Business Communication : Ramesh, MS, & C. C Pattanshetti,  
R. Chand & Co. New Delhi – 2016.  
Effective Business Communication Concept : Rodriquez M V, Vikas Publishing  
Company - 2016

**Web Resources:**

- 1.<https://www.toppr.com/guides/?s=Business+Communication+>
- 2.<https://www.toppr.com/guides/?s=Electronic+communication+>

**Pedagogy:** Chalk & Talk, Assignments, Group Exercises .

**Name of the Course Designer**

1. Prof.K.RAMACHANDRAN
2. Prof.T.SATHYA DEVI

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
*(Retail Marketing)*

<b>Semester : I</b>	<b>FINANCIAL ACCOUNTING – I</b>	<b>Hours/ Week : 6</b>
<b>Sub-Code :</b>		<b>Credit : 4</b>

**Objective:**

*To provide a thorough knowledge on the fundamental concepts and practical problems in Financial Accounting.*

**Course Content**

**UNIT – I**

Introduction to Accounting: Definition of Accounting – Objectives of Accounting – Methods of Accounting – Types of Accounts – Accounting rules – Accounting Transactions – Double Entry Book keeping – Journal, Ledger, Preparation of Trial Balance – Preparation of Cash Book – Preparation Subsidiary Books.

<b>CO – 1</b>	<i>To enable the students to get an idea on vision of Accounting</i>
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**UNIT – II**

Final Accounts: Introduction – Preparation of Manufacturing Account – Trading Account – Profit and Loss Account – Balance Sheet – Adjustments.

<b>CO – 2</b>	<i>To Preparation of final accounts</i>
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**UNIT – III**

Rectification of Errors: Classification of Errors – Suspense Accounts – Bank Reconciliation Statement: Need – Meaning – Causes for Differences between cash book and Pass Book – Method of Preparation of Bank reconciliation statement – Proforma bank reconciliation statement – Bank balance to be shown in balance sheet – Adjustments in cash book – Illustrations.

<b>CO – 3</b>	<i>To apply BRS quantitative skills to Analyses and solve business problems</i>
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**UNIT – IV**

Bills of Exchange – Introduction – Definition of Bills of Exchange – Features of Bills of Exchange – Distinction between Bills of Exchange and Promissory notes – Recording Transactions in Journal and Ledger – Retiring a Bill under rebate – Dishonour of Bills – Renewal of a Bill – Insolvency of Acceptor (Drawee)

<b>CO – 4</b>	<i>To enable to calculate bill of exchange accounting</i>
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## UNIT – V

Depreciation Accounting: Meaning – Characteristics – Objectives – Basic factors affecting the amount of depreciation – Methods of recording depreciation – Methods of Providing depreciation – Straight line method – Diminishing balance method - Annuity Method.

CO – 5	<i>To enable students to prepare depreciation accounting by various method</i>
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### Text Book:

Advanced Accountancy : T.S. Reddy, A. Murthy, Margham Publications  
Chennai - 2018.

### Books for Reference:

Advanced Accountancy : R.L.Gupta and M.Radhasamy, Sultan Chand  
Publication, New Delhi, 2017.

Advanced Accountancy : S.P.Jain ad K.L.Narang, Kalyani Publication,  
Ludhiyana, 2017.

Advanced Accounts : M.C.Shukla, T.S.Grewal and S.C.Gupta,  
S. Chand Publication, 2017.

### Web Resources:

1.<https://www.toppr.com/guides/?s=final+accounts+>

2.<https://www.toppr.com/guides/?s=depreciation+accounting+>

3. <https://www.toppr.com/guides/?s=Rectification+of+Errors>

**Pedagogy:** Chalk & Talk, Assignments, Group Exercises and PPT.

### Name of the Course Designer

1. Dr.T.CHOCKALINGAM.
2. Prof.K.RAMACHANDRAN.

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
*(Retail Marketing)*

<b>Semester : I</b>	<b>MS – OFFICE</b>	<b>Hours/ Week : 4</b>
<b>Sub-Code :</b>		<b>Credit : 2</b>

**Objective:**

*To provide a thorough knowledge of the fundamentals of the computer software and familiarize the students with the MS documents.*

**Course Content**

**UNIT - I**

Introduction: Working with Windows – Components – MS – Office Applications – Advantage of MS Office.

<b>CO – 1</b>	<b><i>Identify MS Office basic concepts and terminology.</i></b>
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**UNIT – II**

Microsoft Word: Working with word Documents – Moving, Correcting and Inserting Text – Printing a document – Editing Word documents – Selecting, Moving , Copying text – Using Undo and Redo Features – spell checking – formatting text – inserting page numbers – Header and footer – using tables and graphics-using Excel with other programmes..

<b>CO – 2</b>	<b><i>Work with basic features of Word</i></b>
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**UNIT – III**

Improving the appearance of a worksheet: using fonts and their Attributes – changing columns width – formatting text and numbers using auto format – spell checking – creating, enhancing and printing a chart

<b>CO – 3</b>	<b><i>Identify the work sheets and concepts</i></b>
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**UNIT – IV**

Microsoft Excel: Building a Spread Sheet – Selecting Worksheet items – using Auto fill – adding and removing rows and columns – Undoing and Redoing – copy and moving information – creating and copying formula – naming ranges using functions.

<b>CO – 4</b>	<b><i>Use critical thinking skills to design and create spread sheets</i></b>
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## UNIT – V

Power point 2000: creating a new presentation – opening a presentation  
creating a new slide – slide numbering – inserting picture – saving a presentation – closing a presentation.

CO – 5	<i>To Detail power point presentation</i>
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### Text Book:

MS. Office : Vijayalakshmi Sundaram, Sri Meenakshi Publications,  
Karaikudi, 2016.

### Books for Reference:

MS – Office 2000 : Sanjay Saxena  
Computer Practice : V. Rameshbabu, R. Samyuktha  
Fundamentals of Computer : V. Rajaraman, Prentice Hall, (I) New Delhi -2017

### Web Resources:

- 1.[https://www.tutorialspoint.com/ms\\_office\\_introduction.htm](https://www.tutorialspoint.com/ms_office_introduction.htm)
- 2.<https://testbook.com/learn/ms-excel/>

**Pedagogy:** Chalk & Talk, Assignments, Group Exercises and PPT.

### Name of the Course Designer

1. Prof.K.RAMACHANDRAN.
2. Prof.T.SATHYA DEVI

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
(Retail Marketing)

<b>Semester : I</b>	<b>MS OFFICE - LAB</b>	<b>Hours/ Week : 2</b>
<b>Sub-Code :</b>		<b>Credit : 2</b>

**Course Content**

1. Write a letter to the principal of your college requesting for a conduct certificate by creating word document.
2. Insert any picture from the clip art on a text box and change the text box line by using line style.
3. Write a MS –word program on mail merge concept.
4. Write a MS-excel program on Stock Analysis.
5. Write a MS-excel program on budget calculation.
6. Write a MS-excel program on P&L Account.
7. Write a MS-office program on cricket Analysis.
8. Enter your last semester five subject and their marks and divide it by 5 for finding out of percentage and grade.
9. Prepare on Organisation chart of a limited company and present it in a slide.
10. Create a new slide for welcoming your juniors using blank presentation

**Web Resources:**

1. <https://www.geeksforgeeks.org/text-alignment-in-ms-word/>

2. <https://www.bing.com/search?q=Write>

**Pedagogy:** Chalk & Talk, Assignments, Group Exercises and PPT.

**Name of the Course Designer**

3. Prof.K.RAMACHANDRAN.

4. Prof.TSATHYA DEVI

**YADAVA COLLEGE (Autonomous), MADURAI-14**

**DEPARTMENT OF COMMERCE**

*(Retail Marketing)*

<b>Semester : I</b>	<b>MANAGERIAL ECONOMICS</b>	<b>Hours/ Week : 5</b>
<b>Sub-Code :</b>		<b>Credit : 4</b>

**Objective:**

*To enable the students to acquire knowledge on the fundamentals of Business Economics.*

**UNIT – I**

**Introduction:** Definition of Economics and Managerial Economics - Nature and Scope of Managerial Economics - Economics and Managerial Economics Differentiation – Functions of Managerial Economics- Role of Managerial Economist in Business.

<b>CO – 1</b>	To enhance the students on managerial economics
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**UNIT – II**

**Business Firm:** Firm and Industry- Differences- Objectives of a Modern Business Firm – Five Fundamental Concepts: The Concepts -The Incremental Concept - The Concepts of Time Perspective- The Opportunity Cost Concept -The Discounting Concept and the Equi-Marginal Concept.

<b>CO – 2</b>	To familiarize students about Business Firm and Fundamental Concept
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**UNIT - III**

**Demand Analysis:** Meaning of Demand – Law of Demand, Types of Demand (Income, Cross Price) Factors Determining Demand – Meaning of Elasticity of Demand – Measurement of Elasticity Demand – Meaning of Supply – Law of Supply – Factors determining of Supply.

<b>CO – 3</b>	To understand the law of demand and Analysis.
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**UNIT – IV**

**Forecasting Analysis:** Sales and Demand Forecasting – Meaning, Factors Involved Demand Forecasting, Short Term and Long Term Forecasting–43AZM-OIDTMethods of Forecasting, for an Established Product and New Product.

<b>CO – 4</b>	To make them understand Forecasting Analysis.
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## UNIT – V

**Pricing and Profit** : Profit Planning – Profit Forecasting – Pricing Policies, Methods of Pricing Policies – Pioneer Pricing, Skimming Pricing, Penetration Pricing – Capital Budgeting.

CO – 5	To know the profit planning and profit and Pricing.
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### **Book for Study:**

Managerial Economics

: Dr.N.SRINIVASAN, MEENAKSHI  
PATHIPPAGAM, Madurai

### **Books for Reference:**

1. Business Economics by K.P.M. Sundharam & E.N. Sundharam, Sultan Chant & Sons New Delhi -110 002.
2. Managerial Economics (Analysis, Problems and Cases) by P. L. Mehta, Sultan Chant & Sons, New Delhi -110 002.
3. Economic Analysis by K. P. M. SUNDHARAM & E. N. SUNDHARAM, SULTHAN CHAND & Sons, New Delhi -110 002.
4. Comprehensive Managerial Economics by P. L. Mehta, Sultan chant & Sons, New Delhi -110 002.

### **Web Resources:**

1. [http://www.yourarticlelibrary.com/business\\_economics](http://www.yourarticlelibrary.com/business_economics)
2. <http://www.yourarticlelibrary.com/material/economics>

**Pedagogy:** Chalk & Talk, Assignments, Group Exercises .

### **Name of the Course Designer**

1. Prof.K.RAMACHANDRAN.
2. Prof.T.SATHYA DEVI

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
*(Retail Marketing)*

<b>Semester : II</b>	<b>BUSINESS MANAGEMENT</b>	<b>Hours/ Week : 5</b>
<b>Sub-Code :</b>		<b>Credit : 3</b>

**Objective:**

*The course provides the basic theoretical knowledge to design the Management structure.*

**Course Content**

**UNIT I: Introduction - Management**

Meaning and Definition of Management-Concepts – Nature and Characteristics – Levels – Importance – Roles and Skills of a Manager – Managerial Functions – Process of Management –Steps- Approaches to Principles of Management.

<b>CO – 1</b>	<b>To understand the theory and practice of Business Management and its functions.</b>
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**UNIT II: Planning**

Nature – Objectives- Advantages- Limitations –Types – Process. Single Use Plans - Multi Use Plans – Objectives – Strategy – Policy – Procedures. MBO- Concept- Process- Advantages Limitations. Decision making – Types – Process – Problems and Steps to Overcome.

<b>CO – 2</b>	<b>To understand basic principles of building design and planning.</b>
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**UNIT III: Organising**

Meaning – Nature – Steps – Formal and Informal Organisation. Authority – Meaning – Types – Limits. Meaning of Responsibility and Accountability. Delegation – Meaning – Benefits – Demerits – Types – Process – Reasons for Non Delegation –Guidelines for Effective Delegation. Decentralisation of Authority – Advantages – Disadvantages – Centralisation – Advantages and Disadvantages.

<b>CO – 3</b>	<b>To develop knowledge on how to organize the management functions.</b>
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**UNIT IV: Staffing & Directing**

Meaning – Elements and Functions – Importance. Recruitment – Sources – Selection – Procedure – Placement – Orientation. Training- Process – Need and Advantages. Meaning – Characteristics – Techniques. Motivation- Meaning-NatureImportance-Process- Financial and Non-Financial Incentives.Theories of Motivation- Maslow Theory- Herzberg Theory.

<b>CO – 4</b>	<b>To study the various elements of Staffing.</b>
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## **UNIT V: Leadership & Controlling**

Leadership-Meaning-Nature-Leadership vs. Management- FunctionsImportance-Types or Styles of Leadership. Control – Meaning – Nature – Elements – Need – Control Process.

<b>CO – 5</b>	<b>To expose to the importance of Directing techniques.</b>
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### **Text Book:**

Business Management : Gupta.C.B., (2018), Sultan Chand & Sons 15th revised edition

### **Books for Reference:**

Principles of Management : Balaji C.D, (2015), MarghamPulications.  
Business Management, :DinkarPagare, (2018), Sultan Chand & Sons.  
Principles of Management : Dipak Kumar Bhattacharyya, (2011),

### **Web Resources:**

- 1.<http://www.yourarticlelibrary.com/management/delegation-and-decentralisation-ofauthority-business-management/5347>
- 2.<https://www.managementstudyguide.com/manpower-planning.htm>

**Pedagogy:** Chalk & Talk, Assignments, Group Exercises and PPT.

### **Name of the Course Designer**

1. Dr.T.CHOCKALINGAM
2. Prof.K.RAMACHANDRAN

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
*(Retail Marketing)*

<b>Semester : II</b>	<b>FINANCIAL ACCOUNTING – II</b>	<b>Hours/ Week : 6</b>
<b>Sub-Code :</b>		<b>Credit : 4</b>

**Objective:**

*To familiarize the students with Non-Profit Organizations, Consignment, accounting practices, Joint Venture, Single Entry and Fire Insurance Claims.*

**Course Content**

**UNIT – I**

Consignment Account: Distinction between sale and consignment – Account sales – Accounting Treatment for Consignment Transactions – Journal Entries in Consignor’s Books – Books of Consignee – Journal entries in Consignee’s.

<b>CO – 1</b>	<i>To design the basic concept and terms of the Consignment Accounting</i>
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**UNIT – II**

Joint Venture Accounts: Meaning – Features of Joint Venture – Accounting entries when a separate set of Books is Kept – When separate set of books is not kept – Journal entries – Memorandum Joint Venture method.

<b>CO – 2</b>	<i>To familiarize students with the accounting treatment adopted for joint venture accounts</i>
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**UNIT – III**

Single Entry System or Accounts from Incomplete Records: Ascertainment of profit – Net worth method – Conversion Method – Preparation of Balance Sheet.

<b>CO – 3</b>	<i>To understand the basic in preparing single entry system</i>
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**UNIT – IV**

Accounts of Non – Profit Organizations: Receipts and Payments Account – Income and Expenditure Account – Balance Sheet.

<b>CO – 4</b>	<i>To apply the knowledge in evaluating for non-profit trading concerns</i>
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**UNIT – V**

Fire Insurance Claims: Need for fire Insurance – Computation of claim to be lodged for loss of stock – Gross profit ratio – Abnormal items – Average Clause – Loss of Profit (simple problem only).

CO – 5	<i>To understand the basic idea of fire insurance claim</i>
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**Text Book:**

Advanced Accountancy : T.S. Reddy, A. Murthy, Margham Publications, Chennai – 2018

**Books for Reference:**

Advanced Accountancy : R.L.Gupta and M.Radhasamy, Sultan Chand & Sons, New Delhi – 2017.  
Advanced Accountancy : S.P.Jain and K.L.Narang, Kalayani Publication, New Delhi – 2017.  
Advanced Accounts : M.C.Shukla, T.S.Grewal and S.C.Gupta, Sultan Chand & Sons, New Delhi – 2017.

**Web Resources:**

- 1.<https://www.accountingformanagement.org/consignment-account/>
- 2.<https://www.toppr.com/guides/accountancy/accounting-for-not-for-profit-organisations/meaning-characteristics-accounting/>

**Pedagogy:** Chalk & Talk, Assignments, Group Exercises .

**Name of the Course Designer**

1. Dr.T.CHOCKALINGAM
2. Prof.K.RAMACHANDRAN

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
*(Retail Marketing)*

<b>Semester : II</b>	<b>RETAIL MANAGEMENT</b>	<b>Hours/ Week : 5</b>
<b>Sub-Code :</b>		<b>Credit : 4</b>

**Objective:**

*To familiarize the students with the Retail Management, Retail Environment.*

**Course Content**

**Unit – I**

**Retailing:**

Retailing Meaning, objectives, scope, nature and Evolution. Retailer in the Distribution Channel- Retailer- Functions and Benefits- Retail Scenario – Current and Future.

<b>CO – 1</b>	Explain the key role of retail in industrialized societies, and the impact of key market/retail trends upon this sector in the local and global contexts
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**Unit – II**

**Retailing Environment:**

Economic, Political, Legal, Technological and Global Competitive Environment. Type of Competition - Framework for Analysing Competition.

<b>CO – 2</b>	Develop the different winning strategy for different retail formats.
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**Unit – III**

**Retail Organisation and Formats:**

Store Based and Non- Store Based Formats. Generalist and Specialist Retailer-Service Retailing, E-tailing.

<b>CO – 3</b>	Apply the moral and ethical dilemmas that face the retailing industry in today's business environment.
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**Unit – IV**

**Stores Management:**

Role of Stores Manager in Store Merchandising- Item Space Allocation- Arrangement of Self Service – Factors of Self Service- Check out Operations - Check Out Systems and Productivity

<b>CO – 4</b>	Point out how technology in retailing affects all channel members..
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## Unit – V

### Understanding Consumption and Consumer:

Changing Consumer Demography - Life Style Changes – Shopping Behaviour – Retail and Outlet Choice - – Legal and Ethical Issues in Retailing – Retailing - Indian experience (GST impact).

<b>CO – 5</b>	Prepare to face various retail opportunities and Predict the retailing trends
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### Text Book:

1. Retail Marketing :B.N.Mishra, ManitMishra,Vrinda Publications, Delhi.

### Books for Reference

1. Retail Management : Michael Levy & Baston a. Weitz Pvt Ltd. Delhi
2. Retail Management : Petes Fleming, Jaico Publication.

### Web Resources:

1. <https://www.wallstreetmojo.com/retail-management/notes.pdf>
2. <https://www.material/retailmanagement.pdf>

**Pedagogy:** Chalk & Talk, Assignments, Group Exercises.

### Name of the Course Designer

1. Prof.M.GOPALAKRISHNAN
2. Prof.K. RAMACHANDRAN

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
*(Retail Marketing)*

<b>Semester : II</b>	<b>ADVERTISING AND SALES</b>	<b>Hours/ Week : 5</b>
<b>Sub-Code :</b>	<b>PROMOTION</b>	<b>Credit : 4</b>

**Objective:**

*To make the students understand the importance of advertising and media's role in advertising and sales promotion.*

**Course Content**

**Unit – I**

**Introduction:** Advertising Meaning – importance – objectives – media forms of media – press newspaper trade journal – magazines – outdoor advertising poster – banners- neon signs, publicity literature booklets, folders house organs – direct mail advertising cinema and theatre programme - radio and television advertising – exhibition – trade fair – transportation advertising.

<b>CO – 1</b>	<b>To develop an idea about advertisement and its functions</b>
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**Unit – II**

**Advertising Agencies And Advertising Copies:** Advertising agencies – advertising budget – advertising appeals – advertising organization – social effects of advertising – advertising copy – objectives – essentials – types – elements of copy writing: Headlines, body copy – illustration – catch phrases and slogans – identification marks.

<b>CO – 2</b>	<b>To familiarize students about advertising media and its classification of advertising media</b>
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**Unit – III**

**Advertising Campaign:** Advertising layout – functions – design of layout – typography printing process – lithography – printing plates and reproduction papers, and cloth – size of advertising – repeat advertising – advertising campaign – steps in campaign planning.

<b>CO – 3</b>	<b>To analyze sales promotion, knowledge on design and execution of advertising</b>
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**Unit – IV**

**Sales Force Management:** Sales force management – importance – sales force decision – sales force size – recruitment and selection – training – methods – motivation salesman controlling – compensation and incentives – fixing sales territories – quota – Evaluation.



CO – 4	To understand online sales promotions.
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### Unit – V

**Sales Promotion and Personal selling:** Sales promotion: Meaning – methods – promotional strategy – marketing communication and persuasion – promotional instruments: advertising – techniques of sale promotion – consumer and dealers promotion. After sales service – packing guarantee – personal selling – objectives – salesmanship – process of personal selling – types of salesman.

CO – 5	This subject will help the students to become a good advertisers and sales executives
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### Text Book :

Advertising and Sales Promotion : Dr. G. Ayyanar, Limraa Publications  
(Educational Publishers), 2017 Madurai.

### Books for Reference:

Advertising and Salesmanship : P. Saravanavel and S. Sumathi  
Advertising & Sales Promotion : S.H.H. Kazmi, Satish K Batra  
Sale Promotion : Julian cummings

### Web Resources:

1. [https://www.material/sales\\_promotion.pdf](https://www.material/sales_promotion.pdf)
2. <https://www.material/advertising.pdf>

**Pedagogy:** Chalk & Talk, Assignments, Group Exercises .

### **Name of the Course Designer**

3. Prof.T.SATHYA DEVI
4. Prof.KRAMACHANDRAN