



ಕ್ರಮಾಂಕ/No: MU/ACC/CR 7/2024-25/A8

ಕುಲಸಚಿವರ ಕಛೇರಿ

ಮಂಗಳಗಂಗೋತ್ರಿ- 574 199

Office of the Registrar

Mangalagangothri – 574 199

ದಿನಾಂಕ/Date: 09/07/2026

NOTIFICATION

Sub: Syllabi of UG Programmes under the Faculty of Commerce as per the SEP guidelines reg.

Ref: Decision of the Academic Council meeting dated: 29.06.2026

Pursuant to the above the syllabi of following UG programmes, prepared in accordance with the guidelines of the SEP commission and approved by the Academic Council at its meeting held on 29.06.2026 are hereby notified for implementation with effect from the academic year 2026-27.

Sl.No.	UG Programmes
1.	B.Com (V -VI sem)
2.	B.Com(Voc)(Office Management & Secretarial Practice) (V -VI sem)
3.	B.Com(Voc)(Tax Procedure & Practice) (V -VI sem)
4.	B.Com(Voc)(Computer Applications) (V -VI sem)
5.	B.Com (Voc) (Accounting & Finance) (V -VI sem)
6.	B.Com (Business Data Analytics) (V-VI sem)
7.	B.Com (Business Data Analytics) (III-IV sem)(Revised)
8.	B.Com(Voc)(Tax Procedure & Practice) (III-IV sem) (Revised)
9.	B.Com (Voc) (Office Management & Secretarial Practice) – (III-IVsem)(Revised)
10.	B.Com(Voc)(Computer Applications) (III-IV sem) (Revised)
11.	AEDP Programme-B.Com in Banking Financial Services and Insurance-(III- ~~VI~~ sem)(Revised)
12.	AEDP Programme-B.Com in Banking Financial Services and Insurance-(I-II sem) (Revised)
13.	B.Com (Voc) (Accounting & Finance) (III-IV sem)

	(Revised)
14.	AEDP Programme-B.Com in Retail Operations- (III-IV sem)
15.	AEDP Programme-B.Com in Retail Operations- (I-II sem)(Revised)
16.	B.Com (I-II sem)(Revised)
17.	B.Com (III-IV sem)(Revised)
18.	B.Com (Voc) (Accounting & Finance) (I-II sem) (Revised)
19.	BBA Logistics (V -VI sem)

Copy of the syllabi shall be downloaded from the Mangalore University website
www.mangaloreuniversity.ac.in


 REGISTRAR.

To:

- 1) The Registrar(Evaluation),Mangalore University.
- 2) The Chairpersons, U.G BOS in concerned subjects, Mangalore University.
- 3) The Director, College Development Council, Mangalore University.
- 4) The Principal's of all affiliated/Constituent colleges of Mangalore University.
- 5) The Director, computer centre, Mangalore University.
- 6) The Assistant Registrar/The superintendent, Academic section, O/O the Registrar, Mangalore university.
- 7) Guard file.

III SEMESTER:

III SEMESTER						
Skill Courses	Retail Sales Management.	SC-1	60	5	4	
	E-Commerce and Omni Channel Retailing.	SC-2	48	4	3	
Core Courses	Cost Accounting	DSC-1	60	5	4	
	Social Media Marketing and Advertising	DSC-3	48	4	3	
General Courses	Language I	CC-1	48	4	3	
	Language II	CC-2	48	4	3	
Compulsory	Income Tax-I	CC-3	60	5	4	
	Total			31	24	
IV SEMESTER						
Skill Courses	Retail Team Management.	SC-1	60	5	4	
	Inventory and Budget Management.	SC-2	48	4	3	
	Retail Entrepreneurship	SC-3	48	4	3	
Core Course	Logistics and Supply Chain Management	DSC-1	60	5	4	
General Courses	Language I	CC-1	48	4	3	
	Language II	CC-2	48	4	3	
Compulsory	Income Tax-II	CC-3	60	5	4	
				31	24	24

SYLLABUS

**Name of the Program : Bachelor of Commerce (B.Com)-
AEDP- Retail Operationa**

Course Name : RETAIL SALES MANAGEMENT

CourseCredits	No.ofHoursperweek	TotalNo.ofTeachingHours
4Credits	5Hours.	60Hours.

Sl. No.	CourseObjectives
1	To understand the principles and practices of retail sales management.
2	To develop effective sales strategies for diverse retail environments:
3	To apply the retail selling techniques
Sl. No.	CourseOutcomes
1	Learners will be able to demonstrate a solid understanding of the fundamental concepts, theories, and techniques involved in managing sales within the retail industry.
2	Learners will be able to develop and implement sales strategies tailored to various retail formats, including brick-and-mortar stores, e-commerce platforms, and omnichannel retail environments.
3	Learners will be able to demonstrate the use of sales techniques.

Module 1	Introduction to Retail Sales Management	12 Hrs,
	Introduction to Retail Sales Management: Types of retail formats (e.g., department stores, specialty stores, e-commerce), Global retail trends and market size Importance of sales management in retail: Role of sales in revenue generation and customer satisfaction, Impact of effective sales management on overall retail performance, Evolution of retail sales: Historical development of retail sales practices, Emergence of modern retail concepts and strategies, Trends and challenges in retail sales management: Technological advancements and their impact on retail sales, Changing consumer preferences and shopping behaviors, Competition in the retail industry and strategies for differentiation.	
Module-2	Understanding Consumer Behaviour	12 Hrs
	Understanding Consumer Behavior: Consumer psychology and buying behavior, psychological factors influencing consumer decisions (e.g., motivation, perception, attitudes), Social and cultural influences on consumer behavior, Factors influencing consumer purchasing decisions: Economic factors (e.g., income, price sensitivity), Personal factors (e.g., lifestyle, personality), Situational factors (e.g., time constraints, urgency), Segmentation, targeting, and positioning in retail sales: Market segmentation strategies based on demographic, psychographic, and behavioral factors, Target market selection and identification of consumer segments: Positioning strategies to differentiate products and attract target consumers	
Module 3	Sales Planning and Strategy	12 Hrs.

	Setting sales objectives and targets - SMART(Specific,Measurable,Achievable,Relevant,Time-bound) objectives, establishing realistic sales targets based on market analysis and business goals. Sales forecasting techniques: Time series analysis, Regression analysis, Qualitative methods (e.g., expert opinion, market research) Developingsalesstrategiesfordifferentretailformats-Tailoringsalesstrategiesforbrick-and-mortarstores,onlinetail,andomnichannelenvironments,Promotionalstrategies(e.g., discounts, loyalty programs) to drive sales and customer engagement.
Module 4	SalesTechniquesandSkills 14 Hrs.
	Personal selling techniques-Building rapport with customers, needs assessment and solution selling, handling objections, and closing sales, Customer Buying Cycle Vs Retail Sales Cycle. Effective communication in sales-Verbal communication skills (e.g., active listening,persuasive language), Non-verbal communication cues (e.g., body language, facial expressions), Written communication skills for email correspondence, proposals, etc. Negotiation and persuasion skills - Principled negotiation techniques, overcoming resistance and objections: types of objections, objection-handling techniques, creating win-win outcomes for both the seller and the customer. Importance of product knowledge-Features, Advantages, and Benefits (FAB) of products, use of FABING technique during customer interaction, techniques for product demonstration, upselling & cross selling techniques.
Module 5	Case Studies and Presentation 10 Hrs.
	Analysisofreal-worldretailsalesmanagementcases • Case studies on successful sales management strategies in retail companies • Discussion of challenges faced, and lessons learned in implementing sales initiatives

Books for Reference:

1. RetailManagement|FifthEdition|ByPearsonauthoredbyDr.GibsonVedamani
2. Hammond,Richard.SmartRetail: Winning ideas and strategies from the most successful retailers in the world. Pearson Education.
3. Singh,Harjit.RetailManagement- A Global Perspective: Text and Cases.S.Chand
4. Retail Management: A Strategic Approach by Barry Berman and Joel R.Evans
5. Sales Management: Analysis and Decision-Making by Thomas N.Ingram,RaymondW. LaForge, Ramon A. Avila, and Charles H. Schwepker Jr.

Course Name: E-COMMERCE & OMNI CHANNEL RETAILING.

CourseCredits	No. of Hours per week	TotalNo.ofTeachingHours
3Credits	4Hours.	48Hours.

Sl. No.	CourseObjectives
1	TodevelopacomprehensiveunderstandingofE-commerce&OmniChannelRetailing, including its principles, technologies, and strategies.
2	Identifythepracticalskillsrequiredtoutilizedataanalytics,customerengagementtechniques, andemergingtechnologies.
Sl. No.	CourseOutcomes
1	Learnerswillbeabletoapplyeffectiveomnichannelretailingstrategiestoenhancecustomer satisfaction and loyalty across various touchpoints.
2	TheLearnerswillbeproficientinleveragingdataanalyticsandemergingtechnologiestodrive innovation and sustainable growth in retail businesses.

Module 1	Introduction to E-Commerce and Omni Channel Retailing	12 Hrs.
	Definition of e-commerce and online retailing, models of online retailing, factors impacting online retailing, pros and cons of online retailing, future of online retailing in India, and cross-bordertrade. IntroductiontoE-commerce&Omni-ChannelRetailing Understanding Omni-Channel Retailing: Definition and Evolution, Importance in Modern Retail Key Concepts and Components, Consumer Behaviour in Omni-Channel Retailing: Shifting Consumer Expectations,Omnichannel Shopping Journeys, Impact of Technology on Consumer Behaviour. Benefits and Challenges of Omni-Channel Retailing: Advantages for Retailers and Consumers. Operational Challenges and Solutions, Case Studies of Successful Omni-Channel Strategies	
Module 2	Technologyand Infrastructure	08 Hrs.
	Digital Platforms and Integration: E-commerce Platforms, Mobile Apps and Responsive Websites, CRM Systems and Data Integration InventoryManagementSystems: Centralisedvs.Decentralised Inventory, Order Fulfilment Processes, Inventory Optimisation Techniques Payment and Security Systems: Secure Payment Gateways, Fraud Detection and Prevention, Compliance with Payment Regulations.	
Module 3	Marketing and Customer Engagement	10 Hrs
	Omni Channel Marketing Strategies: Personalization Techniques, Content Marketing Across Channels, Social Media Integration Customer Relationship Management (CRM): Building Customer Profiles, Loyalty Programs and Rewards, Retargeting and Remarketing Strategies Customer Service and Support: Multi-channelCustomerService, Chatbots, and AI in Customer. Support, Handling Returns and Exchanges.	
Module 4	Data Analytics and Insights	10 Hrs.

	Data Collection and Analysis: Omni-Channel Data Sources, Data Analytics Tools and Techniques, Predictive Analytics for Retail Customer Insights and Segmentation: Customer Journey Mapping, Segmentation Strategies, Behavioural Analytics Performance Measurement and KPIs: Key Performance Indicators(KPIs) in Omni Channel Retailing, Dashboards, Continuous Improvement Processes.
Module 5	Future Trends and Innovations 08 Hrs.
	Introduction to Emerging Technologies in Retail: AI and Machine Learning Applications, Augmented Reality (AR) and Virtual Reality (VR) in Retail, Internet of Things (IoT) in Retail Operations Globalisation and Cross-border Retailing: Cross-border E-commerce Trends, Localisation, Strategies, Regulatory and Legal Considerations

Books for reference:

1. Omni- Channel Retailing: The Complete Guide to Effective Omnichannel Retailing" by Tim Peter and Jennifer Kubal
2. Omni-Channel Retailing: How to Build Winning Stores in a Digital World" by Chris Adkins and Holger Schmidt
3. Retail Management: A Strategic Approach" by Swapna Pradhan
4. E-tailing" by Ashok Kumar Gupta

Name of the Program: Bachelor of Commerce (B.Com) – AEDP – Retail Operations

Name of the Course: COST ACCOUNTING

CourseCredits		No.ofHoursperweek	TotalNo.ofTeachingHours
4Credits		5Hours.	60Hours.
Sl. No.	CourseObjectives		
1	ToEnsureconceptualclarityofvariousterminologiesusedinCostAccounting		
2	To Providebasicknowledgeonvariouselements ofcostsand its importanceincost reductionand control		
3	ToUnderstandthecalculatioonofprimecostandpreparationofcostsheetandquotations		
4	ToUnderstandtheconceptoflabourandthecalculatioonoflabourcost		
CourseOutcomes: Atttheendofthecoursethestudentwillbeableto:			
CO1	Learnerswillbegroundedwithfundamentalknowledgeofcostconceptsandits practicalapplications		
CO2	Studentswillalsoabletoanalyzecostsfordecision-makingandcontrolpurposes.		
CO3	Applytheknowledgeinreallifesituations		

Module-1 BASIC CONCEPTS	10 Hours
Meaning and definition: Cost, Costing, Cost Accounting, Cost Accountancy and Management Accounting- Objectives of cost accounting-Limitations of Financial accounting- Relationship between Cost accounting and Financial accounting, Relationship between Cost accounting and Management accounting- Advantages of cost accounting- Systems, Methods and Techniques of cost accounting.	
Module-2 COST CLASSIFICATION AND COST SHEET	14 Hours
Cost unit and Cost Centre- Classification of costs on the basis of Elements, Functions and Behaviour. preparation of Cost Sheet as per Cost Accounting Standards- Tenders & Quotations.	
Module-3 MATERIAL CONTROL/INVENTORY CONTROL	12 Hours
Material control: Meaning and objectives- Purchase of Materials: Types of purchasing: centralized and decentralized purchasing- Purchase procedure- Pricing of material purchases. Stores control- Meaning- Types of stores. Inventory control- Meaning and techniques. Fixation of stock levels- Periodic Inventory System- Perpetual Inventory System- Economic Order Quantity- ABC Analysis- Just in Time (JIT). Problems on Stock Levels, EOQ	
Module-4 PRICING OF MATERIAL ISSUES	12 Hours
Material Storage- Duties of storekeeper, pricing of material issues, preparation of Bin Card & preparation of store ledger account under FIFO and Weighted Average Methods.	
Module-5 LABOUR/EMPLOYEE COST	12 Hours
Labour: Direct and Indirect labour- Time Keeping and Time Booking- Meaning, objectives and Methods- Idle time and Overtime: causes and control- Labour Turnover: Meaning, causes and measurement of labour turnover- Systems of wage payment- Theory and problems on Time wage, Piece rate system and Incentive Schemes- Taylor's differential piece rate system, Halsey's Incentive plan, Rowan's Incentive plan.	

Books for Reference:

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	Cost Accounting:	PattanSetty and Dr.	R Chand & Co
2	Cost and Management Accounting	Palekar Ravi M. Kishore	Taxmann Publications (P) Ltd
3	Cost Accounting	S.P. Iyengar.	Sulthan Chand & Sons
4	Cost Accounting	Dr. Ravi M. N. and Dr. Suman Shetty	Professional Books Publishers
5	Cost Accounting	N. K. S. Adiga	Shubha Prakashana

Name of the Program: Bachelor of Commerce (B.Com) – AEDP – Retail Operations

Name of the Course: SOCIAL MEDIA MARKETING AND ADVERTISING

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	4 Hours.	48 Hours.

Sl. No.	Course Objectives
1	To Ensure conceptual clarity of various terminologies used in Social Media Marketing
2	To Provide basic knowledge on various elements of Social media and advertising.

Course Outcomes: At the end of the course the student will be able to:	
CO1	Learners will be grounded with fundamental knowledge and practical applications Social media in marketing
CO2	Students will also be able to analyze impact of advertising through social media .
CO3	Apply the knowledge in real life situations

Module-1: Digital Marketing Foundations	08 Hrs.
Digital Marketing Strategy - Exploring Digital Marketing - Starting with the Website - Foundations of Analytics - Search Engine Optimization - Search and Display Marketing – Social Media Marketing- Video Marketing. Email marketing tools and setup- Email marketing segmentation, personalization and mobile friendly design.	
Module 2: Content Marketing	12 Hrs.
Content marketing foundations - Blogs for content marketing - Content marketing for staying relevant - Newsletters for content marketing - Mobile marketing foundations. Introduction to social media advertising platforms (Facebook Ads Manager, Instagram Ads, Twitter Ads, etc.) Overview of advertising formats (carousel ads, video ads, sponsored posts, etc.)	
Module 3: Social Media Strategy for Marketing and Advertising	14 Hrs.
Social media tools and platforms for marketing, segmenting audience for each different tool and platform, considerations for selecting social media tool/ platform. types of promotional campaigns on social networking sites, reasons to use promotional campaigns on social networking sites, Definition of digital vouchers, potential uses of digital vouchers, disadvantages of digital vouchers, overcoming the barriers of using digital vouchers for acquisition and retention of customer, methods of managing a digital voucher system, measuring the effectiveness of a digital voucher campaign. factors to consider when creating social networking site advertisements, importance of identifying the required outcomes from the social networking advertising campaigns, advantages of running more than one advertising campaign in parallel on the same social networking site, reasons for failure of social networking advertising campaign might fail. methods of monitoring social networking site advertising campaigns, changes that might be required for a social networking advertising campaign based on monitoring results.	
Module-4: Creating Social Media Marketing and Advertising Campaigns	14 Hrs.

Identifying target customer base, social media guidelines, policies and procedures require to be followed with respect to- Promotional content, providing service to customer, Resolving customer complaints, Privacy Policies and procedures for publishing images and any content of others, characteristics of a memorable and appealing, principles of positive and professional online communications, approaches to deal negativity, complaints, and conflicts on social media. Practical Exercise on: Uploading types of files (pdf, images, videos etc), Insert formatted text, Monitoring activities and comments of prospects/customers, using alerts and responding to alerts, Responding to comments of customers.

Books for Reference:

1. Social Media Marketing: Principles and Strategies" by Anmol Madan
2. Social Media Marketing: Strategies for Engaging in Facebook, Twitter & Other Social Media" by Laxmi Publications
3. Social Media Marketing: Concepts and Applications" by SAGE Publications India Pvt Ltd

Name of the Program: Bachelor of Commerce (B.Com) – AEDP – Retail Operations

Name of the Course: INCOME TAX-I

Course Credits	No. of Hours per week	Total No. of Teaching Hours
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4Credits	5Hours.	60Hours.
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Sl. No.	Course Objectives
1	To familiarize the students with the Legal Provisions and Procedural aspects of Income Tax.
2	To equip the students with a comprehensive understanding of direct taxes, their applications, and the tax laws governing them.
3	To be taught with reference to the relevant amendments made to Direct Tax Laws of India by Finance Acts passed in the Parliament from time to time.
4	Apply the knowledge of taxation in practical field.
Course Outcomes: At the end of the course the student will be able to:	
CO1	To understand the structure of direct taxes in India
CO2	To comprehend the income tax laws, procedures and regulations from time to time.
CO3	To apply the knowledge in calculation of tax liability and filing of returns

Module - 1: Introduction to Income Tax Act, 2025	10 Hours
Meaning & Types of Taxes – Objectives of Taxation - Brief History of Income Tax in India - Definitions – Assessee– Person -Tax Year– Basis of Charge of Income Tax - Income: Meaning & Inclusions - Agricultural Income -Partial integration of Agricultural Income with Non-agricultural Income (Theory only) - Gross Total Income - Total Income – Permanent Account Number (PAN) -Exposure to applying for PAN online - Income tax rates of relevant Tax Year for an individual assessee.	
Module-2: Residential Status	12 Hours
Meaning and Types – Individuals: Determination of Residential Status of an Individual; Residential Status of a HUF, Firm & Company (Theory only) - Scope of Total Income: Indian Income & Foreign Income - Deemed Income - Computation of Total Income based on residential status	
Module-3: Exempted incomes U/s 11 relating to computation of Salary Income	12 Hours
Leave Travel Concession, Death cum Retirement Gratuity, Commuted Pension, Leave Encashment, Retrenchment Compensation, Receipts at the time of Voluntary Retirement, Foreign Allowances and Perquisites, Receipts from Life Insurance Policy, House Rent Allowance.	
Module-3: Income from Salary	14 Hours
Meaning - Characteristics of Salary Income – Allowances – Perquisites and their valuation - Residential Accommodation, Obligations paid by the employer, Any other Amenity or benefit received free of cost, Sweat Equity Shares etc. - Tax free perquisites – Medical Facilities; Provident Funds – Meaning & Income Tax provisions relating to Recognized Provident Fund and Superannuation Fund; Deductions under Sec.19 - Computation of Income from Salary.	
Module-5: Computation of Taxable Salary and Relevant Deductions	12 Hours
Problems on Computation of Taxable Salary and Deductions u/s 123 & 124. Provisions relating to Deduction of Tax at Source (TDS) from Salaries u/s 392.	

Books for Reference:

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
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1	Direct Taxes,	Dr.VinodK Singhania,	Taxmann's Publications.
2	Income Tax Law and Practice,	Dr.H.C.Mehrotraand Dr. S.P.Goyal,	Sahithya Bhavan Publication.
3	Students Handbook on Taxation	T.N.Manoharan	Snow White Publications.
4	Practical Approach to Income Tax	Dr.Girish Ahujaand Dr. Ravi Gupta	Commercial Law Publishers(India) Pvt. Ltd.
5	Income Tax-I	Dr.RaviM.N., Dr.SumanShettyN andBhanuprakashB.E.	Professional Books publishers
6	Income Tax - I	Dr. Therese Pereira, Mr. Gangadhara M and Mr. Robin Joseph Sera	United Agencies

IV SEMESTER

Name of the Program: Bachelor of Commerce (B.Com) – AEDP – Retail Operations

Name of the Course: RETAIL TEAM MANAGEMENT

Course Credits	No. of Hours per week	Total No. of Teaching Hours
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4Credits	5Hours.	60Hours.
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Sl. No.	CourseObjectives
1	To understand the basics of sales team management
2	To understand the principles and techniques of setting SMART sales goals, aligning them with organizational objectives, and tracking progress effectively.
3	To develop skills in designing and delivering effective sales training programs, utilizing methods such as classroom training, on-the-job coaching, and role-playing exercises.
4	To gain proficiency in conducting performance evaluations, providing constructive feedback, and implementing strategies to enhance sales team performance and productivity.
Sl. No.	CourseOutcomes
1	Learners will be able to analyze sales goals, design training programs, and implement performance evaluation methods to enhance the productivity and effectiveness of retail sales teams.
2	Learners will be able to develop the skills to set SMART sales goals, align them with organizational objectives, and track progress using key performance indicators, fostering a culture of accountability and continuous improvement within sales teams.
3	Learners will demonstrate the ability to evaluate sales team performance, provide constructive feedback, and implement strategies to optimize individual and team performance, contributing to overall store success in the retail industry.

Module-1	Basics of Sales Team Management	10 Hrs.
	Roles and responsibilities of a sales team leader, purpose of retail sales teams, Recruiting, training, and retaining sales personnel: Job analysis and recruitment strategies for sales positions, Training programs for sales staff (product knowledge, sales techniques), Employee motivation and engagement strategies to reduce attrition. Motivating and incentivizing sales teams: Incentive compensation plans (e.g., commissions, bonuses), Recognition and rewards programs for top performers, Team-building activities to foster collaboration and camaraderie.	
Module-2	Sales Team Performance Management	12 Hrs.
	Introduction to Retail Store Sales Team Performance Management: Importance of effective sales team performance management in retail, impact of sales team performance on overall store success, Introduction to key concepts and principles of sales team performance management, Definition of performance management in the context of retail sales teams, role of key performance indicators (KPIs) for measuring sales team performance.	
Module-3	Setting Sales Team Goals and Objectives:	12 Hrs.

	Role of goal setting in sales team performance management, Importance of goal alignment with organizational objectives, SMART (Specific, Measurable, Achievable, Relevant, Time-bound) framework for goal setting, Methods for setting SMART sales goals and objectives, identifying specific sales targets for individuals and teams, Establishing measurable mics to track progress towards sales goals, Techniques for aligning individual and team goals with organizational objectives, Ensuring clarity and transparency in goal communication, Creating a culture of accountability and ownership among sales team members.
Module-4	Sales Team Training and Development: 14 Hrs. Identifying training needs and designing sales training programs, conducting training needs assessments to identify skill gaps, designing tailored training programs to address identified needs, Methods for delivering effective sales training. Classroom training: Structured sessions led by trainers covering sales techniques, product knowledge, and customer service skills, On-the-job training: Coaching and mentoring by experienced sales team members, Role-playing exercises: Simulated sales scenarios to practice and reinforce skills, Strategies for ongoing sales team development and skill enhancement. Providing continuous learning opportunities through workshops, seminars, and online training resources Encouraging self-directed learning and skill acquisition through individual development plans.
Module-5	Team Performance Review 12 Hrs. Introduction to performance evaluation techniques for sales teams: Purpose of performance evaluations in identifying strengths, weaknesses, and areas for improvement, Types of performance evaluation methods (e.g., self-assessment, peer assessment, manager assessment) Methods for conducting performance reviews and providing constructive feedback: Establishing clear evaluation criteria aligned with sales goals and objectives, conducting structured performance review meetings to discuss performance metrics and provide feedback Importance of regular performance feedback in driving sales team improvement: Creating a culture of continuous feedback and open communication, Recognizing and rewarding high performers while addressing performance issues promptly and constructively.

Books for Reference:

1. Retailing Management: Principles and Practices by Gibson G. Vedamani (Recommended)
2. Sales Management: Decisions, Strategies and Cases by P. M. A. Kumar
3. Retail Management: Text and Cases by Swapna Pradhan
4. Sales Management: Concepts, Practice and Cases" by T. N. Ramanathan and Tapan K. Panda
5. Retail Manager's Handbook – Andra Wheeler
6. The Art of Luxury Selling: How to Engage Sales Teams to Establish a Culture of Service Excellence - Peter Aristodemou
7. Retail Team Leader – RASCICourseMaterial
8. Retail Department Manager – RASCICourseMaterial
9. Retail Store Manager – RASCICourseMaterial

Name of the Program: Bachelor of Commerce (B.Com) – AEDP – Retail Operations

Name of the Course: INVENTORY AND BUDGET MANAGEMENT.

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	4 Hours.	48 Hours.

Sl. No.	Course Objectives
1	To Understand the principles and techniques of retail inventory management.
2	To Develop proficiency in inventory turnover analysis, safety stock management, and supply chain integration.
3	To Gain an understanding of budget planning, forecasting, allocation, and control techniques specific to retail operations
4	To acquire the skills to analyze financial statements, monitor budget performance, and identify variances.
Sl. No.	Course Outcomes
1	Learners will be able to develop and implement inventory management strategies resulting in enhanced customer satisfaction and increased profitability.
2	Learners will be equipped with the knowledge and skills to effectively plan, monitor, and control budgets in retail store operations to achieve financial objectives of the store

Module-1	Inventory Management	12 Hrs.
	Importance and objectives of Inventory Management in Retail, Overview of Inventory Costs and Their Impact on Profitability, Forecasting Techniques for Demand Prediction, Seasonal Variation and its Impact on Inventory Planning, Classification of Inventory Items based on Value and Frequency of Sales, Inventory Segmentation: Differentiating Inventory based on Characteristics such as Perishability and Seasonality, Product Life Cycle Management and its Impact on Inventory Classification. Inventory Reconciliation and Auditing: Regular Physical Inventory Counts and Cycle Counting Techniques, Inventory Reconciliation Processes Importance of Accuracy in Inventory Records.	
Module-2	Inventory Optimization Strategies	12 Hrs
	Inventory Turnover Ratio and its Significance: Strategies to Reduce Excess Inventory and Dead Stock, Vendor Managed Inventory (VMI) and Consignment Inventory, Inventory Loss Prevention: Causes of Inventory Shrinkage and Losses: Implementing Inventory Security Measures, Training Staff on Inventory Control and Theft Prevention, Week 9: Technology Solutions for Inventory Management: Barcoding and RFID Technology in Inventory Tracking, Benefits of Real-time Inventory Tracking Systems, Cloud-based Inventory Management Software.	
Module-3	Managing Retail Store Budgets	10 Hrs.
	Introduction to Retail Store Budget Management: Overview and importance of budget management in retail operations, role of budgeting in achieving financial goals and objectives, key budgeting terminology and concepts in retail. Understanding Financial Statements: interpreting income statements (profit and loss statements) in retail, revenue, cost of goods sold (COGS), and operating expenses, balance sheet in retail: assets, liabilities, and equity, cash flow statements in retail, cash inflows, outflows, and net cash flow.	

Module-4	Budget Planning and Preparation, Monitoring and Control	14 Hrs.
	Techniques for forecasting sales in retail stores, Historical data analysis, market trends, and seasonality factors, Identifying expense categories for budgeting- Fixed expenses (e.g., rent, utilities), variable expenses (e.g., payroll, inventory), and discretionary expenses (e.g., marketing, promotions), Creating a sales budget- setting sales targets, incorporating sales forecasts, and considering factors affecting sales performance, Developing an expense budget - Allocating resources to various expense categories based on historical data and projected needs. Overview of budget monitoring and control processes, Establishing performance metrics and benchmarks, Methods for tracking actual performance against budgeted targets, Comparing actual sales and expenses to budgeted figures, Variance analysis techniques - Identifying and analyzing budget variances (favorable and unfavorable), Understanding the causes of budget variances and their implications for store operations, Implementing corrective actions- Adjusting spending plans, reallocating resources, and implementing cost-saving measures to address budget variances	

Books for Reference:

1. Swapna Pradhan; "Retailing Management Text & Cases;" Tata McGraw Hill; Education Private limited, New Delhi
2. David Gilbert "Retailing Management"; Pearson Education; New Delhi.
3. Retail Management | Fifth Edition | By Pearson authored by Dr. Gibson Vedamani
4. Principles of Inventory Management: When You Are Down to Four, Order More! by R. Srinivasan
5. Inventory Management: Advanced Methods for Managing Inventory within Business Systems" by John Denton
6. Financial Management for Retailers" by C.B. Gupta

Name of the Program: Bachelor of Commerce (B.Com) – AEDP – Retail Operations

Name of the Course: RETAIL ENTREPRENEURSHIP.

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	4 Hours.	48 Hours.

Sl. No.	Course Objectives
1	To develop a comprehensive understanding of the retail industry in the Indian context and the key factors that contribute to entrepreneurial success within this sector.
2	To know ledge across various aspects of retail entrepreneurship, including business planning, financial management, marketing strategies, and customer relationship management, to launch and sustain a successful retail venture.
Sl. No.	Course Outcomes
1	The learner will demonstrate the ability to develop a viable retail business plan tailored to the Indian market.
2	The Learner will be able to apply effective marketing techniques and customer relationship management strategies to attract and retain customers.

Module-1	Foundations of Entrepreneurship Development	10 Hrs.
	Entrepreneurship: Concept and Need of Entrepreneurship Development, Definition of Entrepreneur, Importance of entrepreneurship in the economy, significance of growth of entrepreneurial activities, Key traits, and characteristics of successful entrepreneurs Differences between entrepreneurs and employees. (Case study Mr. Kishore Biyani: future group; Mr. Radhakrishna Damani: DMart) Theories of Entrepreneurship: Innovation Theory by Schumpeter & Imitating Theory, of High Achievement by McClelland X-Efficiency Theory by Leibenstein External Influences on Entrepreneurship Development: Socio-Cultural, Political, Economic, Personal, Role of Entrepreneurial culture in Entrepreneurship Development, Role of entrepreneurs in innovation and job creation Case Study.	
Module-2	Types & Classification of Retail Entrepreneurs	10 Hrs.
	Classification based on Business Model: Independent retailers, Franchisees, Online retail entrepreneurs, Brick-and-mortar store owners. Classification based on Product Focus: Specialty retailers, Convenience store owners, E-commerce niche entrepreneurs, multi-category retailers Classification based on Scale: Small-scale local retailers, Regional retail chains, National retail brands Women Entrepreneurs – concept, development and problems faced by Women Entrepreneurs, Development of Women Entrepreneurs with reference to Self Help Group (Kiran Mazumdar, Falguni Nair) Social entrepreneurship – concept, development of Social entrepreneurship in India. Importance and Social responsibility of NGO's. (Case study Sumita Ghose: Rangasutra ; Ajaita Shah Frontier Markets)	
Module-3	Business Plan and Financial Management	14 Hrs.

	Identifying Business Opportunities: Market research and analysis, Identifying niche markets and target customers, SWOT analysis for retail business Legal and Regulatory Framework: Business registration and licenses in India, Understanding GST (Goods and Services Tax), Employment laws and regulations Business Plan Development: Components of a retail business plan, Setting goals and objectives, financial projections, and budgeting. Basics of accounting for Retail business, cash flow management, Pricing strategies and profit margins Funding Options for Retail Ventures: Bootstrapping vs. seeking external funding, Bank loans, government schemes, and other sources of financing, Pitching to investors
Module-4	Marketing and Operations 14 Hrs. Marketing Strategies for Retail: a marketing plan, Digital marketing techniques for retail, Customer segmentation and targeting. Customer Relationship Management (CRM): Importance of customer satisfaction, Building customer loyalty programs, Handling customer complaints and feedback Branding and Promotions: Brand building strategies for retail businesses, Promotional campaigns and events, Public relations for retail entrepreneurs. Managing Operations: Training for staff on service excellence and selling techniques, inventory control, supplier selection, managing stock levels, benefits of technology integration, leveraging e-Commerce. Evaluating Performance and Continuous Improvement: Key performance indicators (KPIs) for retail businesses, Monitoring and evaluating business performance, Implementing changes for continuous improvement

Books for Reference:

1. Retail Management: Text and Cases" by Swapna Pradhan
2. NVR Naidu and T. Krishna Rao, "Management and Entrepreneurship", IKI Int Pub House, New Delhi, 2014
3. S Anil Kumar, "Small Business and Entrepreneurship", IKI Int Pub House, New Delhi, 2008
4. Balraj Singh, "Entrepreneurship Development", Wisdom, Delhi, 2005
5. Timmons and Spinelli, "New Venture Creation: Entrepreneurship for the 21st Century", TMH, ND
6. Newman, Andrew J. and Peter Cullen Retailing Environment and Operations, Thomson Learning, India, 2010
7. C.V. Bakshi, "Entrepreneurship Development", Excel Publications

Name of the Program: Bachelor of Commerce (B.Com) – AEDP – Retail Operations

Name of the Course: LOGISTICS AND SUPPLY CHAIN MANAGEMENT.

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	5 Hours.	60 Hours.

Sl. No.	Course Objectives
1	To Understand the fundamental principles and concepts of logistics and supply chain management as they apply to the retail industry.
2	To Analyze the design and operation of retail supply chains, including transportation, warehousing, and inventory management strategies.
3	To Evaluate the role of technology, sustainability, and ethical considerations in retail logistics and supply chain management practices.
Sl. No.	Course Outcomes
1	Learners will be able to define key terms and concepts related to logistics and supply chain management in the context of retail.
2	Learners will be able to apply theoretical knowledge to analyze and optimize the design and operation of retail supply chains.
3	Learners will be able to demonstrate critical thinking skills by evaluating the impact of technology, sustainability initiatives, and ethical considerations on retail logistics and supply chain.

Module-1	Introduction to Supply Chain Management	12 Hrs.
	Concept of Supply Chain Management - Objectives of Retail Supply Chain – Evolution of Supply Chain Management – Issues involved in developing the Supply Chain Management – Supply Chain Integration. Integrated Supply Chain Management: Vendor Management – Value Chain - Innovations in Supply Chain Management: Collaborative Planning Forecasting and Replenishment– Cross Docking.	
Module-2	Retail Supply Chain and Transportation Logistics	12 Hrs.
	Retail supply chain network design principles: Factors influencing facility location decisions in retail (proximity to markets, transportation infrastructure, labor availability, etc.) Modes of transportation in retail logistics: Road transport, Rail transport, Air transport Sea transport, Carrier selection criteria and management strategies Last-mile delivery challenges and solutions: Delivery route optimization, Urban logistics solutions (e.g., micro-fulfillment centers), Transportation cost management techniques and optimization strategies	
Module-3	Warehousing and Distribution in Retail	12 Hrs.
	Types and functions of warehouses in retail: Distribution centers, Fulfillment centers, Cross-docking facilities, Warehouse layout and design considerations for retail operations Warehouse operations: Receiving and put-away, Order picking and packing, Shipping and dispatch. Warehouse automation technologies: Automated storage and retrieval systems (AS/RS) Robotics and automated guided vehicles (AGVs).	
Module-4	Technology and Green Logistics in Retail	12 Hrs.

	Role of information technology in retail logistics: Warehouse Management Systems (WMS) Transportation Management Systems (TMS), Enterprise Resource Planning (ERP) systems RFID and barcode technologies in retail logistics, Internet of Things (IoT) applications in retail logistics, Emerging technologies in retail logistics: Artificial Intelligence (AI) for demand forecasting and route optimization, Blockchain for supply chain transparency and traceability.
Module-5	Environmental Sustainability considerations in Retail Logistics 12 Hrs.
	Green transportation initiatives Sustainable packaging solutions, Ethical issues in supply chain management: Fair labor practices, Ethical sourcing, Responsible disposal of waste and returns, Corporate Social Responsibility (CSR) initiatives in retail logistics

Books for Reference:

1. Retail Logistics: A Study on Supply Chain Management in Organized Retail Sector in India by R. Srinivasan and K. Chandrasekaran
2. Logistics and Supply Chain Management in Retail by Prakash Chandra Sahu and Sunil Sharma
3. Supply Chain Management: Text and Cases by Janat Shah, M. Rammohan, and G. Raghuram
4. Retail Management: Principles and Practices" by Swapna Pradhan

Name of the Program: Bachelor of Commerce (B.Com) – AEDP – Retail Operations**Name of the Course: INCOME TAX-II.**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	5 Hours.	60 Hours.

Course Learning Objectives: The objective of the course is to

1. To familiarize the students with the Legal Provisions and Procedural aspects of Income Tax.
2. To equip the students with a comprehensive understanding of direct taxes, their applications, and the tax laws governing them.
3. To be taught with reference to the relevant amendments made to Direct Tax Laws of India by Finance Acts passed in the Parliament from time to time.
4. Apply the knowledge of taxation in practical field.

Course Outcomes: At the end of the course the student will be able to:

CO1	Familiar with the computation of income from house property
CO2	Illustrate the concepts and features of assessment of profits and gains of individual proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee.
CO3	Illustrate the concepts and features of assessment of all five heads of income

Module- 1: Income from House Property	14 Hours
Meaning and Conditions - Annual Value of Let Out House Property and Self-occupied House Property, Deemed to be Let Out House Property - Concept of Unrealized Rent, Arrears of Rent De Facto Rent, Recovery of arrears of rent - and its treatment for Income Tax purpose, Deductions from Annual Value u/s 22 – Computation of Income from House Property	
Module-2: Depreciation	10 Hours
Meaning – Conditions for allowing Depreciation – Block of Assets: Building, Plant & Machinery, Furniture & Intangible Assets – Rules governing Depreciation – Additional Depreciation - Computation of Depreciation and Written Down Value under Block of Assets Method.	
Module-3: Profit and Gain from Business and Profession	14 Hours
Meaning: Business, Profession & Vocation – Inclusions in business income - Deduction Permissible u/s 28 to 35, Expenses not Deductible u/s 36 – Deemed Business Incomes u/s 38 - Computation of Professional Income and Business Income.	
Module-4: Capital Gains	12 Hours
Meaning: Capital Asset – Exceptions to Capital Asset – Types of Capital Assets: Short Term & Long Term – Transfer, Transactions not regarded as Transfer- Short Term and Long Term Capital Gains - Cost of Acquisition: Meaning and Income Tax Rules – Exemptions available in respect of Capital Gains – Problems on Computation of Taxable Capital Gains.	

Module-5: Income from Other Sources	10 Hours
Inclusions - Interest on securities – Types of Securities - Grossing up Rules – Other Important Exemptions u/s 10 including section 10(15) – Unexplained Asset/ Expenditure/ Investment - Deductions u/s 93.	

Books for Reference:

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	Direct Taxes,	Dr. Vinod K Singhania,	Taxmann's Publications.
2	Income Tax Law and Practice,	Dr. H.C. Mehrotra and Dr. S.P. Goyal,	Sahitya Bhavan Publication.
3	Students Hand Book on Taxation	T.N. Manoharan	Snow White Publications.
4	Practical Approach to Income Tax	Dr. Girish Ahuja and Dr. Ravi Gupta	Commercial Law Publishers (India) Pvt. Ltd.
5	Income Tax-II	Dr. Ravi M.N., Dr. Suman Shetty Nand Bhanu Prakash B.E.	Professional Books publishers
6	Income Tax - II	Dr. Therese Pereira, Mr. Gangadhara M and Mr. Robin Joseph Sera	United Agencies