



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.

MANGALORE UNIVERSITY

**Scheme of Teaching, Evaluation & Curriculum
to be introduced from the**

(Revised Syllabus) Academic Year 2026-27

Based on

State Education Policy – 2024

for

Three Year Under-Graduate Program

Bachelor of Commerce (B.COM) –

AEDP RETAIL OPERATIONS DEGREE

(SEP – SEMESTER SCHEME)

A. Regulations

B. Course Matrix

C. Curriculum of Courses

MANGALORE UNIVERSITY

Programme Outcomes (PO) of AEDP BCom (Retail Operations) Degree Programme.

The **Apprentice Embedded Degree programme** (AEDP) Bachelor of Commerce (BCom) programme has the core objective of preparing employable and resourceful graduates. With this positive outlook, the **programme outcomes** of BCom would be as follows:

- To provide students with the knowledge, skills, attitudes and values that will help them take decisions for their lives.
- Hands on tools to help them in the world of business and commerce with in depth awareness of the contents of different courses under the Programme.
- Holistic development of the personality to understand and actively participate in the well-being of the society.
- Work collaboratively and productively in teams. Critically evaluate new ideas, research findings, methodologies and theoretical framework in their chosen elective field.
- Courses like Introduction to Retail Operations, In store Cashiering and Merchandising, Customer Relationship Management, Retail Team Management and Supply Chain Management will built the Skills required in the field over a period of first four Semesters and Courses like Business and Applied Law, Financial Management, Principles of Marketing, Business Environment, Income Tax, Indirect Taxes, Social Media Marketing and Advertising, Management for Business Decisions etc., will help a student build confidence and knowledge of the corporate world, will strengthen the legal aspects and will help in all round growth of a learner about the working of Retail Sector.

Programme Objectives of BCom Degree

- To create Employable and resourceful Graduates ready to seek either fruitful employment or build in confidence to pursue entrepreneurship.
- Demonstrate leadership skills in all walks of life, be it personal or professional.
- Become academically brilliant and inculcate practical skills to add to the existing stock of knowledge in the public domain.
- Create an unfulfilling urge to become enriching global citizens and
- Overall, a constructive citizen of our country.

REGULATIONS PERTAINING TO B.COM-Retail Operations -(AEDP)

As per SEP- CBCS Scheme - 2025-26 onwards

1. INTRODUCTION

As per the Government Order No. ED 166 UNE 2023, Bangalore, dated 08.05.2024, all Universities in Karnataka, are required to revise the curriculum of Degree Programs as per the guidelines of the Karnataka State Higher Education Council and State Education Planning Commission, constituted by the government, from the academic year 2024-2025.

B. Com in Retail Operations is an Undergraduate three-year undergraduate apprenticeship embedded program designed by Retailers Association's Skill Council of India (RASCI) consisting of six semesters. The program is a judicious mix of professional education in the form of apprenticeship along with general and Retail operations management education on the principles of dual learning methodology.

B. Com in Retail Operations is an Apprenticeship Embedded Degree Programme (AEDP) curated in consultation with experts from Industry and Academia. The curriculum is dovetailed with the general management subjects taught under any undergraduate management programme whilst necessary skill training that is required to perform roles in Modern Retail Store Operations is embedded in the form of apprenticeship/ on-the-job

training (OJT). On The Job training will be delivered in the live retail business environments under the guidance, training and coaching from the managers of various Retail Industry Partners of RASCI. Therefore, the AEDP programme is designed to achieve hybrid outcomes to pave a well guided path for a fresh graduate to obtain a job after completion of the three-year degree programme whilst fast tracking her/ his career progression.

The student who joins this programme needs to study 2 years that is the first 4 Semesters in college and in the third year that is 5th and 6th Semester, the student will be placed with a suitable firm for Apprenticeship with a monthly stipend for one year. On successful completion of the third year Apprenticeship, the student will be awarded the Undergraduate Degree by the University. All the other Rules/Regulations/ Guidelines which are applicable to Regular graduate Courses of B.Com and BBA of Bengaluru City University will be applicable to this programme as well.

2. PROGRAM OBJECTIVES:

1. To create manpower for global middle level management equipped with core managerial competencies and relevant IT skills.
2. To cater to the requirements of Industries.
3. To prepare students to take up Higher Education to become business scientists, researchers, consultants and teachers, with core competencies.
4. To develop Ethical Managers with Inter-Disciplinary and Holistic approach.
5. To familiarize with retail store operations
6. To evaluate the processes followed for servicing customers at Point of Sale (POS)
7. To identify the processes and best practices to ensure security at retail stores
8. To understand the basic concepts, principles, tools and techniques of marketing.
9. To provide on the Job training in the live retail business environments under the guidance, training and coaching from the managers of various Financial Institutions associated with CRISP.

3. ELIGIBILITY FOR ADMISSION:

Candidates who have completed Two-year Pre-University Course of Karnataka State or 10+2 years of education in Karnataka and other states or its equivalent are eligible for admission into this program. Students who have cleared 2nd PUC Examination directly (through open schooling are also eligible to apply for this programme. Students who have completed Diploma in Commercial Practice are eligible for lateral entry into 3rd Semester B.Com.

4. DURATION OF THE PROGRAMME:

The duration of the programme is three (03) years of Six Semesters. A candidate shall complete his/her degree within six (06) academic years from the date of his/her admission to the first semester. Students successfully completing three (03) years of the course will be awarded Bachelor's Degree in Commerce (ROM) – B.COM- ROM.

5. MEDIUM OF INSTRUCTION

The medium of instruction shall be in English. However, a candidate will be permitted to write the examination completely, either in English or in Kannada.

6. CLASSROOM STRENGTH OF STUDENTS

Maximum number of students in each section shall be 60 or as per University Regulations.

7. ATTENDANCE:

- a. For the purpose of calculating attendance, each semester shall be taken as a Unit.
 - b. A student shall be considered to have satisfied the requirement of attendance for the semester, if he / she has attended not less than 75% in aggregate of the number of working periods in each of the courses compulsorily.
- A student who fails to complete the course in the manner stated above shall not be permitted to take the University examination.

8. TEACHING AND EVALUATION:

M.Com graduates with B. Com, B.B.M, BBA as basic degrees from a recognized University are only eligible to teach and to evaluate the Courses (except Languages & Constitutional Values) mentioned in this regulation. Languages and Constitutional Values shall be taught by the Post-graduates as recognized by the respective Board of Studies.

9. SCHEME OF EXAMINATION:

- There shall be a University examination at the end of each semester. The maximum marks for the university examination in each course/paper shall be 80.
- Of the 20 marks allotted for Internal Assessment, 10 marks shall be based on average of two tests (20 Marks each). Each test shall be of at least 01hour duration to be held during the semester. The remaining 10 marks of the Internal Assessment shall be based on Attendance and Assignments /skill development exercises of 05 marks each.
- The candidates who have passed each course in the semester end examination in the first attempt only shall be eligible for award of ranks. The first ten ranks only shall be notified by the University.

COURSE MATRIX:**B. Com-AEDP (Retail Operations) Course Matrix**

Course Type	Particulars	Category of Courses	Total Hours	Hours per week	Credits	Total Credits
I SEMESTER						
Skill Courses	Introduction to Retail Operations.	SC-1	60	5	4	
	In Store Cashiering and Merchandising Operations.	SC-2	60	5	4	
Core Courses	Financial Accounting	DSC-1	60	5	5	
	Management for Business Decision	DSC-2	60	5	5	
General Courses	Language I	CC-1	48	4	3	
	Language II	CC-2	48	4	3	
Compulsory	Constitution Values/ EVS	CC-3	24	2	2	
				30	26	26
II SEMESTER						
Skill Courses	Customer Relationship Management.	SC-1	60	5	4	
	Introduction to FMCG/FMCD Sales and Distribution.	SC-2	60	5	4	

Core Courses	Financial Management	DSC-1	60	5	5	
	Principles of Marketing	DSC-3	60	5	5	
General Courses	Language I	CC-1	48	4	3	
	Language II	CC-2	48	4	3	
Compulsory	EVS/ Constitution Values	CC-3	24	2	2	
				30	26	26
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	
				31	24	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
V & VI SEMESTER						
V Sem	Apprenticeship					24
VI Sem	Apprenticeship					24
	Total Credits					148

COURSE CURRICULUM:
Bachelor of Commerce (B.Com)- AEDP- Retail Operations

Course Name: INTRODUCTION TO RETAIL OPERATIONS

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	5 Hours.	60 Hours.
<u>Course Description</u> The Course aims to acquaint the students with the concepts which are helpful in developing a sound retailing policy and in organizing and managing Retail Store Operations		
<u>Course Objectives</u> • To familiarize students with retail store operations • To evaluate the processes followed for servicing customers at the Point of Sale • To identify the processes and best practices to ensure security at retail stores		
<u>Course Outcomes</u> On successful completion of the course, the student will be able to, CO 1: Comprehend various functions under store operation processes CO 2: Explain the processes related to customer service at POS CO 3: Identify the systems & protocols followed to ensure store security		
<u>Pedagogy:</u> Classroom lecture, tutorials, Group discussion, Seminar, Case studies, Lab & field work etc		

Module:1 - INTRODUCTION TO RETAIL STORE OPERATIONS	12 Hrs
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Evolution of Retail, Retail -Traditional and Modern Retail in India - Traditional Retail Formats - Modern Retail Formats, Organogram of a Modern Retail organisation under all sub-sectors of retail, different departments in retail store and their functions, different roles in store and their roles and responsibilities, Retail Supply Chain, Introduction to store operations: store opening process, post store opening process, day end activities, roles and responsibilities of staff during opening-during the day-day end/ closing, product categories: important product categories(food, apparel & general merchandise), business impact of product categories, Goods receipt and storage process: Receiving goods at the store, unloading, material inward process, storage process, processes to minimizing loss of stock quality and quantity

Module:2 – SERVICING AT CASH POINT/ POS (POINT OF SALE)	12 Hrs.
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Cash Points/POS- Purpose of POS- Cash points POS set up-Counterfeit payments-Different types of credit and debit cards that are accepted in the stores - Process of handling credit and debit card transactions -Process of handling other cash equivalents, discounts, refunds, fractions and currency conversions - Procedure of authorizing payments -Cash point security procedures -Process of resolving the problems that can occur in routine cash point operations and transactions - Procedures of handling customers and complaints at the POS.

Module: 3 – MAINTAINING STORE SECURITY	12 Hrs.
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The various types of security risks at the store - Identify and report the security risks to the concerned higher authorities - appropriate methods to handle the security risks that fall within the purview of self-authority - the impact of not following statutory guidelines with respect to store safety and security

Types of security risk that can arise in your workplace - the authority and responsibility while dealing with security risks, including legal rights and duties - the approved procedure and techniques for protecting personal safety when security risks arise

Electronic Article Surveillance Systems (EAS), other Security and Safety equipment used in the store – such as soft tags, hard tags, RFID along with its uses and applications.

Module: 4 – CONSUMER BEHAVIOUR IN RETAIL BUSINESS	12 Hrs.
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Buying Decision Process and its Implication on Retailing-Influence of Group and Individual Factors, Customer Shopping Behaviour, Customer Service and Customer Satisfaction, Retail Planning Process: Factors to consider in preparing a Business Plan.

Module: 5 – RETAIL OPERATIONS	12 Hrs.
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Factors Influencing location of Store-Market Area Analysis-Trade Area Analysis-Site Evaluation. Meaning of age restricted products - Policies and procedures to be followed while selling age restricted products - Policies and procedures for refusing sale of age-restricted products- Documents that can be accepted as proof of age -Impact of not collecting prescribed proof of age - Impact of selling age restricted products to under- aged customer

BOOKS FOR REFERENCE

1. Retail Trainee Associate by RASCI publication
2. Retail Cashier RASCI publication
3. Retail Management – Functional Principles & Practices 5th edition by Dr Gibson Vedamani Published by Pearson
4. K.V.S. Madaan, (2009) Fundamental of Retailing, Tata MC Graw Hill.
5. Michael Levy, Barton Weitz, Ajay Pandit (2017) Retailing Management, Tata McGraw Hill.

Course Name: IN-STORE CASHIERING & MERCHANDISING OPERATIONS

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

Course Description

The course provides an understanding of basic concepts, theories and techniques in the field of Merchandising management and operations and in-store cashiering

Course Objectives

- To learn the best practices of displaying products for sale and provide basic assistance to customers in the stores
- To comprehend the processes associated with processing customer orders and exchanges
- To identify the processes related to processing customer payments and goods return

Course Outcomes

On successful completion of the course, the student will be able to, CO 1:
Explain the best practices used to display products for sale
CO 2: Explain the process associated with fulfilling customer orders, processing payments and goods return

Pedagogy

Classroom lecture, tutorials, Group discussion, Seminar, Case studies, Lab & field work etc.,

Module:1 - PREPARING PRODUCTS FOR SALE & CUSTOMER ASSISTANCE	12 Hrs.
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Different Store layouts - Grid, Angular, Racetrack, Free Flow etc., Fixtures Used in Preparing Products for Sale -Maintenance and Usage of Fixtures - Planogram - Putting Products for Sale - Putting Products Together for Sale, Customer Assistance: Qualities Required of a Customer Associate and Various Customer Styles, Concepts and Principles of Visual Merchandising, Applications of Visual Merchandising in increasing Sale and Profits, Customer Complaint Handling Process - Modes and Sources of Customer Complaints, Promoting Loyalty Memberships: Loyalty Scheme Basics - Building Loyalty Memberships

Module:2 – PROCESSING CUSTOMER ORDERS AND EXCHANGES- 12 Hrs.	
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Procedures of processing Customer Orders - Identify and resolve problems while processing customer orders – the importance of protecting confidentiality of the customer information – procedures for validating customer credit limits - Process part exchange of goods/ products for the customers. Processing Part Exchange Sale Transactions: Need for a Customer to Part Exchange the Products - Terms and conditions of sale for items that the Store Exchanges – Process of checking ownership of the items produced for part exchange – Consequences of not checking the ownership of the items

Module: 3 – PROCESSING CUSTOMER PAYMENTS AND GOODS RETURN	12 Hrs.
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Procedures for processing Cash and Credit transactions - Impact of Statutory Guidelines and Obligations of a Retailer in relation to Credits - Resolve Customer concerns related to Pricing of Products - Procedures to accept and record the product/ goods returned by the customers
Need to process Cash and Credit transactions - Risks to the company offering Credit to

customers - Company Guidelines for setting Customer Credit Limits - Process of checking Customer Accounts effectively - Process to identify Overdue Payments and Customers who have gone over their Credit Limits - Reasons for returning goods - Need to process returned goods - Policies and Procedures for Replacements and Refunds, including Proof of Purchase - Authority of the Cashier to agree to Replacements and Refunds - Charges that apply to the customers if company is not at fault - Steps involved in Processing Returns of goods - Process to find the Replacement Goods.	
Module: 4 – HEALTH AND SAFETY IN RETAIL STORES	10 Hrs.
Identify the Importance of Health and Safety in the Store - Safety Risks, Hazards and Accidents that occur in the Store - Safety Practices followed in the Store - Importance of Housekeeping - Procedures for dealing with emergencies	
Module-5: MANAGEMENT OF GOODS RETURN	12 Hrs.
The reasons customers might have for returning goods - the need to process returned goods - the policies and procedures for replacements and refunds, including proof of purchase - authority of the cashier to agree to replacements and refunds - the charges that apply to the customers if the company is not at fault - the steps involved in processing returns of goods - the process to find the replacement goods.	
replacement goods.	
BOOKS FOR REFERENCE 1. Introduction of Retail operations by RASCI publication 2. In store cashier and Merchandising by RASCI publication 3. Retail Management – Functional Principles & Practices 5th edition by Dr Gibson Vedamani Published by Pearson 4. Swati Bhalla & Anuraag Singha, Visual Merchandising 5. Robert Colborne, Visual Merchandising: The Business of Merchandise Presentation 6. Paul J. Russell, Field Visual Merchandising Strategy: Developing a National In-store Strategy Using a Merchandising Service Organization	

Course Name: FINANCIAL ACCOUNTING

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

Course Description

The Course enables the students to learn various aspects of accounting right from preparing the final accounts of Sole Trading Concern to the Non-Profit Organisations, as well as to learn special routine accounting entries in case of Departments and Branches

Course Objectives

- Make the student understand the accounting concepts and conventions
- Gain the knowledge about the preparation of final accounts
- Gain the knowledge on treatment of inter departmental transfers in books of accounts
- Understand the operating of Branch businesses and how the accounting entries are made

Course Outcomes

On successful completion of the course, the student will be able to, CO 1:
Prepare the final accounts of a Sole Trading Concern
CO 2: Raise the Fire Insurance Claim for loss of Stock in the business
CO 3: Ascertain the P&L of each department in a Departmental Organisation
CO 4: Ascertain the profit or loss from each branch in a Branch Businesses
CO 5: Prepare the final accounts of NPOs

Pedagogy

Classroom lecture, tutorials, Group discussion, Seminar, Case studies, Lab & field work etc

Syllabus**Module:1 - THEORETICAL FRAMEWORK OF FINANCIAL ACCOUNTING****10 Hrs.**

Accounting: Introduction, Meaning & Definition – Book-Keeping & Accounting – Accounting Principles: Concepts and Conventions – Accounting Process: Journal, Ledger, Trial Balance, Final Accounts – Preparation of Final Accounts of a Sole Trading Concerns – Introduction to Accounting Standards and Indian Accounting Standards (AS & Ind AS - Theory only)

Module:2 – FIRE INSURANCE CLAIMS**12 Hrs.**

Insurance Claims: Introduction & Need – Loss of Stock – Steps for ascertaining Fire Insurance Claim – Treatment of Salvage – Average Clause – Treatment of Abnormal Items – Computation of Fire Insurance Claims

Module: 3 - DEPARTMENTAL ACCOUNTS**12 Hrs.**

Departmental Accounts: Meaning, Definition, Objectives – Basis of Apportionment of Common Expenses among different Departments – Preparation of Trading and Profit and Loss Account in Columnar Form – Preparation of Balance Sheet of Sole Trading Concerns & Partnership Firms (Including Inter Departmental Transfers at Cost Price only)

Module: 4 - BRANCH ACCOUNTS	14 Hrs.
Branch Accounts: Introduction, Meaning, Definition, Objectives – Types of Branches – Dependent Branches: Features & Characteristics – Supply of Goods at Cost Price & Invoice Price – Branch Account in the books of Head Office (Debtors System Only)	
Module:5- Bank Reconciliation Statement:	12 Hrs.
Meaning & Reasons for difference between Cash book and Pass book Balance Problems on preparation of BRS (problems when cash book and pass extract is given to be included)	
Skill Development Activities • Write a neat diagram of accounting cycle • List any 10 Indian Accounting Standards • State the steps involved in Fire Insurance Claim • Collection & recording of financial data of Departmental store • Collection of transactions relating to any branch and preparation of branch account • Preparation of Departmental Profit & Loss Account and Balance Sheet with Imaginary Figures. • Any other activities, which are relevant to the course	
BOOKS FOR REFERENCE 1. Arulanandam & Raman – Financial Accounting – I, HPH 2. Dr. S Muralidhar, Prof. S A Jagadeesha, Dr. K S Sailaja & Prof. P R Narasappa– Financial Accounting- Kalyani Publishers 3. Anil Kumar, Rajesh Kumar and Mariyappa - Financial Accounting - HPH 4. Prof. Jayaram, Dr. Sairam A, Dr. Vikram K, Dr. Yathiraju K - Advanced Financial Accounting – Phoenix Publishing House 5. Jawaharlal & Seema Srivastava - Financial Accounting - HPH 6. Dr. S.N. Maheswari - Financial Accounting - Vikas Publications 7. S P Jain and K. L. Narang - Financial Accounting- I - Kalyani Publishers 8. Radhaswamy and R.L. Gupta - Advanced Accounting - Sultan Chand 9. Dr. Janardhanan - Financial Accounting - Kalyani Publishers 10. Guruprasad Murthy - Financial Accounting - HPH 11. Soundarrajan & K. Venkataramana - Financial Accounting - SHBP 12. Dr.Venkataraman & others (7 lecturers) - Financial Accounting - VBH	

Name of the Course: MANAGEMENT FOR BUSINESS DECISIONS

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

Course Description

Management Dynamics and Applications is a field of management studies, which involves the study of various management concepts and their applicability and enabling students to understand the basic concepts of management such as planning, organizing, directing and controlling and their effect

Course Objectives

1. To provide knowledge about basic concepts of management
2. To impart knowledge about various theories of the management
3. To impart knowledge and awareness about the applicability of the management concepts
4. To provide knowledge about the factors that influences various management dynamics

Course Outcomes

On successful completion of the course, the student will be able to

CO 1: Understand concepts of business management, principles, and its function

CO 2: Explain the process of planning and decision making

CO 3: Create organization structures based on authority, task and responsibilities

CO 4: Analyse the skills, roles and responsibilities of a manager

CO 5: Realize the social and ethical responsibilities of business

Pedagogy

Lectures, Videos, Case studies, Role play, Group discussions, field works

Module:1 – INTRODUCTION TO MANAGEMENT**10 Hrs.**

Management: Introduction, Meaning & Definition –Nature and Characteristics of Management – Scope and Functional Areas of Management – Management as a Science, Art & Profession – Management and Administration – Management Principles: FW Taylor and Henry Fayol

Module:2 – PLANNING, DECISION MAKING & ORGANIZATION STRUCTURE**12 Hrs.**

Planning: Meaning and Definition, Features & Importance – Steps in Planning Process – Types of Planning – Types of Plans (Meaning) – Advantages and Disadvantages of Planning - MBO & MBE (Meaning)

Decision making: Meaning, Characteristics & Process – Types of Decisions

Organization: Nature, Need and Importance – Organization Structure – Types of Organization Structure – Formal and Informal Organization Structures

Module:3 – STAFFING, DIRECTING, COMMUNICATION & MOTIVATION**14 Hrs.**

Staffing: Introduction, Meaning & Definition – Functions of Staffing – Staffing Process. **Directing:** Meaning and Nature – Principles of Direction. **Communication:** Meaning, Definition, Purpose & Process – Barriers to Communication – Steps to Overcome Communication Barriers – Types of Communications. **Motivation Theories:** Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory, Mc. Gregor's X and Y theory

Module:4 – LEADERSHIP, CONTROLLING AND CO-ORDINATION- 14 Hrs.

Leadership – Meaning – Characteristics of Leadership – Leadership styles – Autocratic style – Democratic Style – Participative Style – Laissez Faire - Transition Style – Charismatic Leadership Style

Control – Meaning & Importance – Steps in Controlling – Limitations – Principles of effective control system – Essentials of Effective Control system – Techniques of Control (meaning only)

Co-ordination – Meaning, Importance and Principles

Module:5 – BUSINESS SOCIAL RESPONSIBILITY AND MANAGERIAL ETHICS**10 Hrs.**

Business Social Responsibility: Meaning, Need & Importance – Green Management: Meaning, Green Management actions – Managerial Ethics: Meaning, Importance of Ethics in Business, Factors that determine Ethical or Unethical Behaviour

SKILL DEVELOPMENT ACTIVITIES

- Two cases on the above syllabus should be analyzed by the teacher in the classroom and the same need to be recorded by the student in the Skill Development Book
- List out recent changes in Management Structure
- Draft chart on Functions of Management
- Prepare a Report on the Application of Artificial Intelligence in Business
- Any other activities, which are relevant to the course

BOOKS FOR REFERENCE

1. Harold Koontz and Heinz Weihrich (2017), Essentials of Management: An International and Leadership Perspective, McGraw Hill Education, 10th Edition
2. Rajkumar. S and Nagarajan. G (2021) Management Principles and Applications, Jayvee International Publications, Bangalore
3. Stephen P Robbins and Madhushree Nanda Agrawal (2009), Fundamentals of Management: Essential Concepts and Applications, Pearson Education, 6th Edition.
4. James H. Donnelly, (1990) Fundamentals of Management, Pearson Education, 7th Edition.
5. B.P. Singh and A.K.Singh (2002), Essentials of Management, Excel Book
6. P N Reddy (2005), Principles of Management, TMH Publications, 3rd Edition.
7. LM Prasad, Principles of management, Sultan Chand and Sons
8. Appanniah and Reddy, Management, HPH

II SEMESTER

Course Name: CUSTOMER RELATIONSHIP MANAGEMENT

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	5 Hours	60 Hours
<u>Course Description</u> The course focuses on identifying the significant elements need to be addressed and reflects the need to create an integrated cross-functional focus that emphasizes retaining as well as winning customers		
<u>Course Objectives</u> • To understand the concepts of consumer behaviour and hence need for customer relationship management • To identify the elements and their uses in managing customer relationship. • To understand the standard process and practices of providing services to the customers		
<u>Course Outcomes</u> On successful completion of the course, the student will be able to, CO 1: The learners will be able to explain the relationship between the consumer behaviour and customer relationship management. CO 2: The learners will be able to describe the elements of CRM CO 3: The learner will be able apply the customer relationship management processes to service and retain customer loyalty		
<u>Pedagogy</u> Classroom lecture, tutorials, Group discussion, Seminar, Case studies, Lab & field work etc		
Module:1 - Overview of Consumer Behaviour		12 Hrs
Retail market segmentation – Criteria for segmentation – Approach for Segmentation – Composite segmentation approach. Consumer Behaviour – Definition and Scope – Need for studying Consumer Behaviour - Consumer Behaviour and Decision Making – Consumer value, satisfaction and retention.		
Module:2 – Introduction to CRM		14 Hrs.
Characteristics of customer touch points at the retail store and their significance retail Sales and Customer Service, customer need identification process, process for identifying buying behavior, benefits of Customer Relationship Management (CRM) and its implication on providing solutions to the customers and Business, Components of CRM, Role of CRM in marketing and sales, Principles of CRM, Customer Relationship Management Strategies, Impact of CRM on business revenues.		

Module 3:- Elements of CRM	12 Hrs.
Elements of customer service management: Types of customers, complaint handling & resolution, delivery of reliable service, process for continuous customer service improvement, significance of teamwork in meeting the expectations of customers, CRM systems and their uses	
Module: 4 – Customer Services	12 Hrs.
Processes and practices of customer engagement, providing customer service in B2C and B2B retail environment, how to handle customer service concerns, best practices followed in resolving customer complaints, decision-making processes in addressing customer service problem, addressing customer grievances, Customer Redressal System & strategies	
Module: 5 – CRM PLANNING AND IMPLEMENTATION	10 Hrs.
Introduction - Issues and Challenges in implementing CRM, Information Technology Tools in CRM; CRM Implementation Roadmap; Road Map (RM) Performance: Measuring CRM performance, CRM Metrics.	
BOOKS FOR REFERENCE	
1. Jagdish N. Sheth, Atul Parvatiyar & G. Shainesh, “Customer Relationship Management”, Emerging Concepts, Tools and Application”, 2010, TMH. 2. Dilip Soman & Sara N-Marandi,” Managing Customer Value” 1st edition, 2014, Cambridge. 3. Alok Kumar Rai, “Customer Relationship Management: Concepts and Cases”, 2008, PHI. 4. Ken Burnett, the Handbook of Key “Customer Relationship Management”, 2010, PearsonEducation. 5. Mukesh Chaturvedi, Abinav Chaturvedi, “Customer Relationship Management- An Indian Perspective”, 2010 Excel Books, 2nd edition	

Course Name: INTRODUCTION TO FMCG/FMCD SALES & DISTRIBUTION

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

Course Description

This course is meant to make students understand fundamentals of FMCG/FMCD Sales Management and Distribution Management and specialize in sales, business development, retailers, wholesalers and distributors handling. It aims to study basics of personal selling, sales management, distribution dynamics, various channels of distribution etc.

Course Objectives

- To understand the concepts of sales management and sales organization
- To identify the elements of sales forecasting and budgeting
- To understand the various aspects of distribution channels of FMCG

Course Outcomes:

On successful completion of the course, the student will be able to,

CO 1: Understand the basics of sales management with special reference to FMCG

CO 2: Forecast sales and sales budget

CO 3: Understand the various Distribution Channels associated with FMCG

Pedagogy:

Classroom lecture, tutorials, Group discussion, Seminar, Case studies, Lab & field work etc

Module:1 – INTRODUCTION TO FMCG AND FMCD:**10 Hrs.**

Meaning and Definition-Understanding Fast Moving Consumer Goods-The Characteristics of Different Kinds of Goods-Types of Fast-Moving Consumer Goods-Fast Moving Consumer Goods industries in India-FMCGs-E-Commerce and Changing Consumer Habits.

Module:2-BASICS OF SALES MANAGEMENT& SALES ORGANIZATION**12 Hrs.**

Centralized and Decentralized Organizations: Line and Staff Organizations – Types of Sales Force Structure - Salesmanship & Sales Management – Theoretical aspects of Salesmanship, AIDAS Theory of Selling, Prospecting, Closing Sales, Characteristics of Successful Salesmen (Above concepts with special reference to FMCG)

Module: 3 – FORECASTING SALES AND SALES BUDGET**12 Hrs.**

Forecasting Sales: Sales Forecast vital to setting of Sales Objectives – Persons responsible for Sales Forecasting – Role of Chief Sales Executive in Sales Forecasting – Uses of Sales Forecasts – Length of the Sales Forecast Period – Hazards Inherent in Sales Forecasting – Sales Forecasting Methods – Procedural Steps in Forecasting Sales Budget & Cost Analysis: Purposes of the Sales Budget – Sales Budget – Form and Content – Budgetary Procedure – Estimating the Costs of Distribution – Marketing Cost Analysis (Above concepts with special reference to FMCG)

Module: 4 – DISTRIBUTION MANAGEMENT**14 Hrs.**

Marketing Logistics, Marketing Channels, Channel Management

Channel Control : Performance Measures in Marketing Channels, Models to Diagnose Channel Profitability, Appraisal of Channel Members' Contribution, Result of Channel Performance, Sources of Conflict, Types of Conflicts, Conflict Management Techniques, Channel Leadership, Elements of Channel Information Systems, Impact of Information Systems on Channel Flow

Module:5- WHOLESALING AND RETAILING:

12 Hrs.

Wholesaling and its Importance, Types of Wholesalers, Strategic Issues in Wholesaling, Trends Shaping Wholesale Distribution, Impact of Information Technology on Wholesaling, Challenges in Wholesaling, Wholesaling in India, Future of Wholesaling, Retailing and its Importance, Evolution of Retailing, Classification of Retailers, Strategic Issues in Retailing, Trends in Retailing, Future of Retailing
(Above concepts with special reference to FMCG)

BOOKS FOR REFERENCE

1. Sales and Distribution Management, Dr. Pooja Bhatia, Ms. Samiksha Gupta, Ms. Ragini Dixit, Ms. Priyanka Singh
2. Sales Distribution Management & Decisions, Strategies & Cases, Richard R. Still Edward W. Cundiff Norman A. P. Govoni Sandeep Puri
3. Sales & Distribution Management, N G Kale & M Ahmed

Course Name: FINANCIAL MANAGEMENT

Course Credits	No. of Hours per week	Total No. of Teaching Hours
5 Credits	5 Hours.	60 Hours
<u>Course Description</u> The Course focuses on four basic decisions of Finance, i.e. Investment, Financing, Working Capital and Dividend Decision. The course focuses on foundation in finance principles and the related mathematical tools that are necessary for students to understand how financial decisions are made.		
<u>Course Objectives</u> The objective of this course is to explore concepts, approaches to financial management and its applicability in the corporate finance. This course is extended to the learning with case studies		
<u>Course Outcomes</u> On successful completion of the module students will be able to CO 1: Provide an in-depth view of the process in financial management of the firm CO 2: Develop knowledge on the allocation, management and funding of financial resources CO 3: Understand the time value of money concept and the role of a financial manager in the current competitive business scenario CO 4: Enhance ability in dealing with working capital decision, capital budgeting decisions and also raising long-term finance		
<u>Pedagogy</u> Classroom lecture, tutorials, Group discussion, Seminar, Case studies, Lab & field work etc		
Module:1 – INTRODUCTION TO FINANCIAL MANAGEMENT		10 Hrs.
Finance: Introduction, Meaning, Objectives; Financial Management: Meaning, Definition, Goals, Functions, Role of Finance Manager Financial Planning: Meaning, Need, Importance, Steps in Financial Planning – Principles of a Sound Financial Plan and Factors affecting Financial Plan Financial Management: Meaning, Definition and Objectives of Financial Management - Role and Responsibilities of Financial Managers		
Module: 2 – TIME VALUE OF MONEY		12 Hrs.
Time Value of Money: Introduction, Meaning, Time Preference of Money - Techniques of Time Value of Money: Compounding Technique & Discounting Technique – Compounding Technique: Future Value of Single flow, Multiple flow and Annuity - Discounting Technique: Present Value of Single flow, Multiple flow Doubling Period- Thumb Rules 69 and 72		

Module: 3 – FINANCING DECISION 12 Hrs. Financing Decision: Introduction, Meaning & Importance – Capital Structure: Meaning & Definition, Factors determining the Capital Structure, Concept of Optimum Capital Structure – EBIT-EPS Analysis: Problems - Leverages: Meaning and Definition, Types of Leverages: Operating Leverage, Financial Leverage and Combined Leverages – Problems (Computation & Impact Analysis)
Module: 4 – INVESTMENT DECISION 12 Hrs. Investment Decision: Introduction, Meaning and Importance – Capital Budgeting: Meaning & Definition, Steps in Capital Budgeting Process – Techniques of Capital Budgeting: Traditional Methods & DCF Methods – Traditional Methods: Pay Back Period, Accounting Rate of Return – DCF Methods: Net Present Value, Internal Rate of Return and Profitability Index
Module: 5 – WORKING CAPITAL MANAGEMENT 14 Hrs. Working Capital: Introduction, Meaning and Definition, Types of Working Capital, Factors affecting Working Capital, Impact of Excess and Inadequate Working Capital, Sources of Working Capital Working Capital Management: Introduction, Meaning and Definition, Importance, Operating Cycle Concepts (Problems), Estimation of Working Capital (Problems) Cash Management, Receivable Management, and Inventory Management (Concepts only)
Skill Development Activities • Visit the Finance Department of any organization and collect and record the Functions and Responsibilities of Finance Manager. • As a finance manager of a company advice the management in designing an appropriate Capital Structure. • Evaluate a capital investment proposal by using NPV method with imaginary figures. • Illustrate with imaginary figures the compounding and discounting techniques of time value of money. • Estimate working capital requirements of an organization with imaginary figures. • Any other activities, which are relevant to the course.
BOOKS FOR REFERENCE 1. I M Pandey, Financial management, Vikas publications, New Delhi. 2. Abrish Gupta, Financial management, Pearson. 3. Khan & Jain, Basic Financial Management, TMH, New Delhi. 4. S N Maheshwari, Principles of Financial Management, Sultan Chand & Sons, New Delhi. 5. Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi. 6. B. Mariyappa, Financial Management, Himalaya Publishing House, New Delhi. 7. Ravi M Kishore, Financial Management, Taxman Publications 8. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill. Note: Latest edition of text books may be used

Course Name : PRINCIPLES OF MARKETING

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
5 CREDITS	5 HOURS	60 HOURS
<u>Course Description</u> The Course aims to acquaint the students with the concept which are helpful in developing a sound knowledge in understanding the Marketing aspects in Retail operates. <u>Course Objectives</u> - To familiarize students with Marketing related aspects of Retail business - To evaluate the various aspects of consumer behaviour. - To understand the marketing mix related aspects to be known by the retailers.		
<u>Course Outcomes:</u> On successful completion of the course, the students will be able to: a) Demonstrate a comprehensive understanding of marketing aspects b) Assess the implications of Marketing Environment and segmentation. c) Evaluate ethical, legal, and sustainability considerations in business decision- making processes across diverse local and global contexts. <u>Pedagogy:</u> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
		HOURS
Unit-1: Introduction to Marketing		10
Meaning and Definition, Concepts of Marketing, Approaches to Marketing, Functions of Marketing. Recent trends in Marketing-E- business, Tele-marketing, M-Business, Green Marketing, Relationship Marketing, Concept Marketing, Digital Marketing, Social Media Marketing and E-tailing (Meaning only).		
Unit- 2: Marketing Environment		10
Micro Environment – Meaning, Components- The company, suppliers, Marketing Intermediaries, competitors, public and customers; Macro Environment- Meaning, Components- Demographic, Economic, Natural, Technological, Political, Legal, Socio-Cultural Environment.		
Unit-3: Market Segmentation and Consumer Behaviour		14
Market Segmentation-Meaning, Bases of Market Segmentation, Requisites of Sound Market Segmentation; Consumer Behavior- Meaning, Factors influencing Consumer Behavior; Buying Decision Process.		
Unit-4: Marketing Mix-Product & Pricing		14
Marketing Mix- Meaning, Elements of Marketing Mix (Four P's) – Product, Price, Place, Promotion. Product-Meaning & features, Product Classification, Product Line & Product Mix decisions; Product Lifecycle – Meaning & stages in PLC; New Product Development- Meaning and steps in NPD; Reasons for Failure of New Product. Pricing – Objectives, Factors influencing Pricing Policy, Methods of Pricing; Pricing Strategies.		
Unit- 5: Place & Promotion		12

Physical Distribution–Meaning and Types of Channels of Distribution, Types of Intermediaries, Factors affecting Channel Selection

Promotion – Meaning and Significance of Promotion.

Advertising – Meaning and Objectives, Characteristics of an effective Advertisement, Types of Advertisement.

Personal Selling- Meaning and Importance, Characteristics of a Successful Salesperson.

Sales Promotion- Meaning, Objectives, Promotional Schemes, Limitations of Promotional Schemes.

Skill Development Activities:

1. Design a Marketing Mix for an imaginary product.
2. Design a logo and tagline for an imaginary product.
3. Develop an advertisement copy for a product.
4. Prepare a chart showing distribution network for any product.

Books for References:

1. Philip Kotler, Marketing Management, Prentice Hall.
2. Lovelock Christopher, Services Marketing: People, Technology, Strategy, PHI, New Delhi
3. William J. Stanton, Michael J. Etzel, Bruce J Walker, Fundamentals of Marketing, McGraw Hill
4. Bose Biplab, Marketing Management, Himalaya Publishers.
5. J.C. Gandhi, Marketing Management, Tata McGraw Hill.
6. Ramesh and Jayanti Prasad: Marketing Management, I.K. International
7. Sontakki, Marketing Management, Kalyani Publishers.
8. PN Reddy and Appannaiah, Marketing Management
9. Saxena Rajan, (2017) Marketing Management, Tata McGraw - Hill Publishing Company Ltd., New Delhi. Fifth Edition.