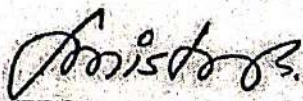



## Part A introduction

Programme : Certificate Class:B.COM.1 <sup>st</sup> Year		Session 2021-22
Subject: Commerce		
1	CourseCode	C1-COM1T
2	Course Title	Financial Accounting
3	Course Type	Core
4	Pre-requisite	Not required open for all
5	Course Learning Outcomes	<p><b>Successful completion of this course, the student will be able to:</b></p> <ul style="list-style-type: none"> <li>• Acquire conceptual knowledge of basics of accounting</li> <li>• Identify events that need to be recorded in the accounting records</li> <li>• Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP</li> <li>• Describe the role of accounting information and its limitations</li> <li>• Equip with the knowledge of accounting process and preparation off in a accounts of sole trader</li> <li>• Identify and analyze the reasons for the difference between cash book and pass book balances</li> <li>• Recognize circumstances providing for increased exposure to errors and frauds</li> </ul>
6	Credit Value	6
7	Total Marks	Max marks : 25+75 Minimum Passing Marks 33

## Part B: content of the course

Total No. of Lectures (in hours per week)-3, Total lectures: 90		
unit	topic	No. of lectures
1.	Accounts :- Indian History . Definition , Objectives ,Basic Concept and Principals of Double Entry System Journal Entry ,Ledger, Subsidiary books ,Trial Balance Introduction of Indian Accounting Standard Final Accounts	15
2.	Accounting for Depreciation (According to Accounting Standard -6) Branch Accounts	15
3.	Royalty Accounts , Departmental Accounts	15
4.	Accounting of Non Profit Organisation , , Investment Account Consignment Accounts	15
5.	Partnership Accounts :- Dissolution of Partnership (with Insolvency), Amalgamation of Partnership Firms, Conversion of Partnership firm in to joint stock Company	15
6.	Computerized Accounts by using any popular accounting software. creating a company, configure and features setting, creating accounting ledgers and groups, creating stock items and groups , vouchers entry (with maintenance of vouchers ) , generating report - cash book, ledger accounts, trial balance , profit and loss account and balance sheet	15
<b>Keywords/Tags:</b> financial A/c, Depreciation, Accounting Standard, branch a/c, royalty A/c ,partnership a/c, Computerized Accounts.		

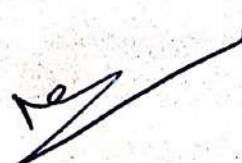
  
 (PROF. PAVAN MISHRA)

  
 डॉ. विनोद कुमार मिश्रा  
 अध्यक्ष  
 बजटारिक अर्थशास्त्र एवं व्यवसायिक प्रशासन विभाग,  
 रा. दु. वि. वि., जयलपुर











## Part A Introduction

Programme : Certificate Class: B.COM.1 <sup>st</sup> Year session 2021-22		
Subject: COMMERCE (Business regulatory Framework)		
1	CourseCode	C1 COMA 2T
2	Course Title	Business regulatory Framework (PAPER 2)
3	Course Type	Core
4	Pre-requisite	Not required (open for all)
5	Course Learning Outcomes	The outcome of this course is to provide the students with practical legal knowledge of general business law issues. To Understand the Essentials of A Valid Contract, The Laws Of The Act, Consideration And The Various Modes Of Discharge Of A Contract To Explain the Various Laws with Regard to The Sale of Goods and Performance of a Sale Contract and Remedial Measures, to Familiarize the Students with The Various Law with Regard to Consumer Protection in India And the Functions of Various Consumer Forums and, to Understand the Meaning and The Various Legislations with Regard to The Cyber Laws
6	Credit Value	6
7	Total Marks	Max marks : 25+75 Minimum Passing Marks 33

## Part B: content of the course

Total No. of Lectures (in hours per week)- 3, Total lectures: 90		
unit	topic	No. of lectures
1	Historical background of Business laws in India, Indian Contract Act 1872 -GENERAL LAWAS	
2	Contact relating to Indemnity and Guarantee	
3	Negotiable instrument Act 1881 -General Introduction Negotiable instrument(amendment) Act 2002	
4	General introduction of Consumer Protection Act 1986 and 2018, FEMA	
5	Indian Partnership Act 1932-General introduction	
	Limited Liability Partnership Act 2008	
Keywords/Tags: The name of all act is the key word.		

**डॉ. विनोद कुमार मिश्रा**  
अध्यक्ष

रा. दु. वि. वि., जबलपुर

*(Handwritten signature)*

*(Handwritten signature)*

*(Handwritten signature)*

*(Handwritten mark)*

*(Handwritten mark)*

*(Handwritten mark)*

shakti

## Format for Syllabus of Theory Paper

Part A Introduction			
Program: Degree	Class: B.COM	Year: I Year	Session: 2021-2022
Subject: Commerce			
1	Course Code	C1- COMA 2T	
2	Course Title	BUSINESS ORGANIZATION AND COMMUNICATION	
3	Course Type (Core Course/Elective/Generic Elective/Vocational/.....)	- Minor	
4	Pre-requisite (if any)	Not required) open for all	
5	Course Learning outcomes (CLO)	After completion of this course it is expected that the student shall understand the basics of the business and will be able to imbibe how any business can be organized successfully. The chapters related communication shall be able to elucidate how communication plays an important role in modern business scenario.	
6	Credit Value	6	
7	Total Marks	Max. Marks: 25+75	Min. Passing Marks: 33
Part B- Content of the Course			
Total No. of Lectures-Tutorials-Practical (in hours per week):			
L-T-P:			
Unit	Topics	No. of Lectures	
1	INTRODUCTION: Indian traditional businesses and their organizational structures. Concepts of Business, Trade, Industry and Commerce - Classification - Relationship between Trade, Industry and Commerce - Business Organization- Concept, Characteristics, Importance and Objectives . Functions of Business and Social Responsibility of a business - Steps to Start an Enterprise.	15	
2	FORMS OF BUSINESS ORGANIZATION: Business Organization - Classification - Factors Influencing the Choice of Suitable Form of Organization - Sole Proprietorship and Partnership - Meaning, Definition - Characteristics - Advantages. Co-Operative Organization- Meaning, Functions and Limitations of Co-operatives Societies.	15	
3	ORGANIZATION OF COMPANIES: Concepts, Meaning, Formation, Characteristics and Significance of Private Company and Public Company. Multinational Companies (MNC'S) and the Challenges of their organization in India.	15	
4	COMMUNICATION: Definition, Nature, Importance, Objectives of Communication. Communication theories and process- Information theory, Interaction theory, Transaction theory, Elements of communication process. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.	15	
5	Written Communication: Writing techniques and Guidelines. Letter writing - Basic Principles, Purpose, Types of business letters, Report writing, types of reports, Drafting of report. Oral Communication: Speeches for different occasions, Guidelines for effective listening, Job Interviews, Type of information.	15	
6	Modern forms of communication E-mail, Video Conferencing, International Communication for Global Business. Information Technology: Form of technology, uses in modern communication system. Role of Social Media in modern business.	15	
Keywords/Tags:			

डॉ. विनोद कुमार मिश्रा  
मुख्यालय

रा. दु. वि. दि., जबलपुर

(DR. PAVAN MISHRA)

शक्ति

### Part A Introduction

Programme : Certificate Class: B.COM. I <sup>st</sup> Year session 2021-22		
Subject:		Commerce
1	Course Code	C1-COMC1T
2	Course Title	Business Economics
3	Course Type	General Elective
4	Pre-requisite	Not required open for all
5	Course Learning Outcomes	<p>Upon successful completion of the course a student will be able to</p> <ol style="list-style-type: none"> <li>1. Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of a good produced.</li> <li>2. Understand the links between household behavior and the economic models of demand.</li> <li>3. Represent demand, in graphical form, including the downward slope of the demand curve and what shifts the demand curve.</li> <li>4. Understand the links between production costs and the economic models of supply.</li> <li>5. Understand the concept of Pricing</li> <li>6. Analyze operations of markets under varying competitive conditions</li> </ol>
6	Credit Value	6
7	Total Marks	Max marks : 25+75 Minimum Passing Marks 33

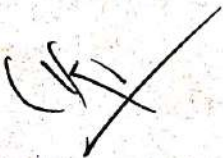
### Part B: content of the course

Total No. of Lectures (in hours per week)- 3, Total lectures: 90		
unit	topic	No. of lectures
1	Historical background of economics in India with special reference to Kautilya, Definition of Economics, Concept of Micro and Macro Economics, Method of Economic study, Economics Law and their nature, Significance of Economics, Basic problems of Economics	15
2	Elasticity of Demand, Concept and measurement of Elasticity of Demand, Price, Income and cross elasticity, Average Revenue, Marginal Revenue and Elasticity of Demand, Determination of Elasticity of Demand, Importance of Elasticity of Demand,	15
3	Factors of Production- Land, Labour, Division of labour, Efficiency of Labour, Capital, Organisation and Enterprises, The scale of production, Theories of Population.	15
4	Production function and Law of returns, Return of scale, Equal product curve analysis, Market and their classification, Theory of cost and concept of revenue.	15
5	Price determination under perfect competition and Equilibrium of the firm, Monopoly-price and output determination and monopoly control, Price determination under monopoly, Imperfect and monopolistic competition-price determination.	15
6	Rent- concept, Ricardian and modern theories of Rent, Quasi Rent, Wages-concept, nominal and real wages, theories of wage determination; Profit-Nature, concept and Theories of profit.	15
Keywords/Tags: micro economics, macro economics, Production, perfect competition, Rent		


  
 (PROF. PAVAN MISHRA)

डॉ. विनोद कुशिर मिश्रा  
 अध्यक्ष  
 राज्य एवं राष्ट्रीय कार्य समिति,  
 उ. उ. वि. जयपुर







  
 शक्ति

Part A Introduction		
Program: Certificate	Year: First Year	Session: 2021-2022
Course Code	VI-COM-REMT	
Course Title	Retail Management	
Course Type	Vocational	
Pre-requisite (if any)	Open for all	
Course Learning outcomes (CLO)	<p>After the successful completion of the course, the student shall be able to:-</p> <ul style="list-style-type: none"> <li>• Understand the Fundamental Concept of Retail Management.</li> <li>• Understand the shopper's behaviour</li> <li>• Understand the consumer's behaviour</li> <li>• Understand merchandise management.</li> <li>• Understand visual merchandising.</li> <li>• Understand E-Retailing system.</li> <li>• Understand E-Payment system.</li> </ul>	
Expected Job Role / career opportunities	<p><b>Business Opportunities</b> Retail Outlet Owner, Retail Management Consultant, Retail Service Provider</p> <p><b>Job Opportunities</b> Window Dressing, Retail Outlet Designer, Retail Inventory Manger, Merchandise Professional in Branded Companies, Visual Merchandiser, E-Commerce Business Operator.</p>	
Credit Value	4	

*Handwritten signature*

*Handwritten signature*  
(Dr. Neevi Keshani)

*Handwritten signature*  
(Dr. R.K. Patel)

## Part B- Content of the Course

Total No. of Lectures + Practical (in hours per week): L-1 Hr / P-1 Lab Hr

Total No. of Lectures/ Practical: L-30hrs/P-30hrs

Module	Topics	No. of Hours
I	<p><b>Fundamentals of Retail Management</b></p> <ol style="list-style-type: none"> <li>1. Basic concept of Retailing, Types of Retailer, Multi-Channel retaility organised retaility Organised Retailing in India, Retail Market Strategy, Retail Format and target market, Growth Strategies, Pricing Strategy. Consumer behaviours, Determinants of consumer behaviour, Consumer Marketing strategy, Consumer decision making Process, Organisational consumers Behaviour, Post purchase behaviour.</li> <li>2. Service Retailing- Importance of service retailing and its Challenges. Consumer Behaviour in Services zone of Tolerance, Service Perception and Expectation, Service strategy, Service triangle, marketing mix, Marketing segmentation.</li> </ol>	10
II	<p><b>Merchandise Management</b></p> <ol style="list-style-type: none"> <li>1. Merchandising Philosophy, Merchandising plans, Merchandise budget, financial inventory control, Pricing Strategy. Basics of visual Merchandising, Retail Store site and design, Store layout, Image mix, Store Exterior and Interior, Color Blocking, Signage and Understanding Material Planograms, Window Display.</li> </ol>	10
III	<p><b>E-Retailing</b></p> <p>Introduction: The concepts of E-Commerce, E Business and E- Marketing, Evolution of E-Commerce, E-Commerce Vs Traditional Commerce, Network infrastructure for E-Commerce, Internet, Extranet. E-Commerce applications: Consumer Applications, Organisation Applications, Procurement - Online Marketing and Advertisement, Online Interactive Retailing, E-Commerce - Business Models: B2B, B2C, C2C, B2 Government, Government to Government.</p> <p>E-Marketing: Information based marketing, E-Marketing Mix - Cost, Connectivity, Convenience, Customer, interface, Speed of delivery. Web retailing, Process of website development. E-Retailing/reverse Marketing. Electronic Payment Systems: Introduction to payment systems, On-line payment systems-Prepaid E - payment systems, Post - paid E-payment systems, E-Cash or Digital Cash, E-Cheques, Credit cards. Smart cards, Debit cards.</p>	10

*Handwritten signature*

*Handwritten signature*  
*(Dr. Neeraj Keshani)*  
*(Dr. R.K. Patel)*

Practical		
<ul style="list-style-type: none"> <li>• Product based Store Layout</li> <li>• Product Segmentation</li> <li>• Product Mix</li> <li>• Window Dressing (display)</li> <li>• Analysis of Online Retailing (Product based)</li> <li>• Indexing of product based online retailer</li> <li>• Payment App Procedure</li> <li>• Case studies</li> <li>• Practical Sessions by Industry Experts, covering all aspects of Retailing.</li> </ul>		30

Project/ Field trip: - Visit to Branded Retail Store

### Part C-Learning Resources

#### Text Books, Reference Books, Other resources

#### Suggested Readings:

1. Michael lacy, Barton A Weitz and Ajay Pandit, Retail management, Tata Mc Graw Hill Education Pvt. Ltd. New Delhi.
  2. KVC Madaan, Fundamental of retailing, Tata Mc Graw Hill Education Pvt. Ltd. New Delhi.
  3. Swapna Pradhan, Retail management, Tata Mc Graw Hill Education Pvt. Ltd. New Delhi.
  4. K.Rama Mohana Rao: Services Marketing, Pearson, 2 Ed. New Delhi.
  5. Valeri Zeithmal, Mary Jo Binter, Dwayne D Gremler and Ajay Pandit: Services Marketing, Tata McGraw Hill, New Delhi.
- Kalakota & Winston- Frontier of E-commerce, Pearson Education.

#### Suggested equivalent online courses:

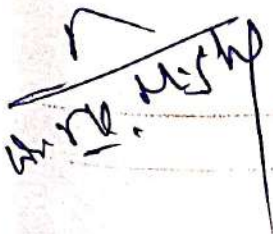
[https://nptel.ac.in/content/storage2/courses/downloads\\_new/110104070/noc19\\_mg28\\_Assignment8.pdf](https://nptel.ac.in/content/storage2/courses/downloads_new/110104070/noc19_mg28_Assignment8.pdf)  
[https://onlinecourses.swavam2.ac.in/imb19\\_mg02/preview](https://onlinecourses.swavam2.ac.in/imb19_mg02/preview)

  
 (DR. PAVAN MISHRA)

(PROF.PAVAN MISHRA)  
 Chairman

Central Board of Studies(Commerce)

  
 (Dr. Neeraj Keshari)

  
 (DR. R.K. Patel)

  
 (DR. S. Singh)

  
 (DR. R.K. Patel)