



Anekant Education Society's

**TULJARAM CHATURCHAND COLLEGE
OF ARTS, SCIENCE & COMMERCE, BARAMATI (PUNE)
(Autonomous)**

**DEPARTMENT OF B. VOC.
BOS: RETAIL MANAGEMENT**

Syllabus of SYRM-2023 Pattern

Day & Date of Meeting

Tuesday, 10th September 2024

Venue

Department of B. Voc. Retail Management

**Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati
(Autonomous)**

Course & Credit Structure for S. Y. B. Voc. Retail Management (2023 Pattern as per NEP-2020)

Sem.	Course Type	Course Code	Course Title	Theory / Practical	Credits
III	Major Mandatory	RTM-201-MJM	Human Resource Management-I	Theory	02
	Major Mandatory	RTM-202-MJM	Principles of Finance-I	Theory	02
	Major Mandatory	RTM-203-MJM	Business Accounting-I	Practical	02
	Major Mandatory	RTM-204-MJM	Cost Accounting-I	Practical	02
	Minor	RTM-211-MN	Principles of Management-I	Theory	02
	Minor	RTM-212-MN	Service Marketing-I	Practical	02
	Open Elective (OE)	RTM-216-OE	Fundamental of Accounting-I	Theory	02
	Vocational Skill Course (VSC)	RTM-221-VSC	Store Layout & Design	Practical	02
	Ability Enhancement Course (AEC)	RTM-231-AEC	Marathi / Hindi / Sanskrit	Theory	02
	Co-curricular Course (CC)	RTM-239-CC	To be selected from the basket	Theory	02
	Field Project (FP)	RTM-235-FP	Field Project (FP)	Theory	02
	Generic IKS Course (IKS)	RTM-245-IKS	Common	Theory	02
Total Credits Semester-III					24
IV	Major Mandatory	RTM-251-MJM	Human Resource Management-II	Theory	02
	Major Mandatory	RTM-252-MJM	Principles of Finance-II	Theory	02
	Major Mandatory	RTM-253-MJM	Business Accounting-II	Practical	02
	Major Mandatory	RTM-254-MJM	Cost Accounting-II	Practical	02
	Minor	RTM-261-MN	Principles of Management-II	Theory	02
	Minor	RTM-262-MN	Service Marketing-II	Practical	02
	Open Elective (OE)	RTM-266-OE	Fundamental of Accounting-II	Theory	02
	Skill Enhancement Course (SEC)	RTM-271-VSC	Retail Store Operation-I	Practical	02
	Ability Enhancement Course (AEC)	RTM-281-AEC	Marathi / Hindi / Sanskrit	Theory	02
	Co-curricular Course (CC)	RTM-289-CC	To be selected from the basket	Theory	02
	Community Engagement Project (CEP)	RTM-295-CEP	Community Engagement Project (CEP)	Theory	02
	Total Credits Semester-IV				
Cumulative Credits Semester III + Semester IV					46

Programme Outcomes for Vocational (B.Voc.) Degree Programme in accordance with National Education Policy-2020 [2023 pattern] with effect from Academic Year 2023-24

PO1	Technical Competence: Students will acquire specialized technical skills and knowledge relevant to their chosen vocation, enabling them to perform tasks effectively and efficiently in their respective industries.
PO2	Problem Solving Skills: Students will develop the ability to identify, analyze, and solve problems encountered in their vocational field, using both theoretical knowledge and practical experience.
PO3	Employability Skills: Students will gain employability skills such as communication, teamwork, leadership, adaptability, and professionalism, which are essential for success in the workplace.
PO4	Industry Relevance and entrepreneurial abilities: The students will adopt knowledge and skills that are relevant to the current needs and required practices of the industry or sector, they are entering. Students focus on fostering entrepreneurial skills, equipping students with the knowledge and capabilities to start and manage their own businesses in their chosen field.
PO5	Ethical and Social Responsibility: Students will be aware of the ethical considerations and social responsibilities associated with their vocational field, and they will be able to apply ethical principles in their professional practices.
PO6	Environmental Awareness: The students should be able to ability to apply the knowledge, skills, attitudes and values required to take appropriate action for justifying the effect of environmental degradation, climate change, pollution control, effective waste management etc.
PO7	Research and Innovations: Depending on the programme, students may develop research and innovation skills, enabling them to contribute to advancements and improvements within their vocational field.
PO8	Global Perspective: In an increasingly interconnected world, programmes may emphasize the importance of understanding global trends, markets, and perspectives relevant to the students' vocation.
PO9	Multidisciplinary studies: Students will adopt the multidisciplinary studies in an academic approach that integrate knowledge and methodology from various discipline to provide a comprehensive understanding of related job/business opportunities.
PO10	Community Engagement: The students will be able to demonstrate the capability to participate in community-engaged services/activities for promoting the wellbeing of society.

SYLLABUS (CBCS as per NEP2020) For S. Y. B. Voc. Retail Management(w.e. f. Dec,2024)

Name of the Programme	:B. Voc. Retail
Management Programme Code	: UVRTM
Class	: S.Y. B.Voc. Retail Management
Semester	IV
Course Type	: MJM (Theory)
Course Code	: RTM-251-MJM (T)
Course Title	: Human Resource Management-II
No. of Lectures	30
No. of Credit	02

A) Course Objectives:

1. To understand the need for training in enhancing employee skills and organizational productivity.
2. To explore various performance appraisal methods and their application in the workplace.
3. To provide an in-depth understanding of various training methods, both on-the-job and off-the-job, and their applicability in different organizational settings.
4. To impart knowledge about management development programs (MDP), their meaning, methods, and the overall process involved in developing managerial talent.
5. To familiarize students with the grievance procedures in the Indian industry and their importance in maintaining workplace harmony.
6. To examine the unique HR challenges in the MSME sector, including the introduction of HR practices, HR strategies, and new trends in HRM, such as HR Accounting, HR Audit, Benchmarking, and HRIS.
7. To introduce students to the different aspects of retirement, including superannuation, voluntary retirement schemes, and other exit strategies, along with grievance procedures in the Indian industry.

B) Course Outcomes:

- CO1-**Students will demonstrate a clear understanding of the meaning, objectives, and need for training within various organizational contexts.
- CO2-**Students will be able to design, implement, and evaluate training programs effectively, applying a structured training process.
- CO3-**Students will be capable of selecting and applying appropriate training methods, both on-the-job and off-the-job, to meet organizational needs.
- CO4-**Students will understand and apply methods for management development, enabling

them to contribute to the growth of managerial talent in organizations.

CO5-Students will acquire the skills to conduct performance appraisals using different methods and will understand the significance of appraisal systems in enhancing organizational performance.

CO6-Students will be equipped with the knowledge to handle various retirement options and grievance procedures, ensuring smooth exit processes and conflict resolution in organizations.

CO7-Students will develop strategies for implementing HR practices in MSMEs, understand the unique challenges of this sector, and stay updated with emerging trends such as HR Accounting, HR Audit, Benchmarking, and HRIS, enhancing their ability to innovate in HR practices.

Topics/ Contents

Units	Title & Content	No. of lectures
Unit1	1. TRAINING AND DEVELOPMENT: 1.1 Training meaning, objectives and Need. 1.2 Training Process 1.3 Methods of Training: on the job Training and off the job training 1.4 Performance Appraisal: Meaning, Definition, Need, objectives, Importance, Process and Appraisal Methods. 1.5 Performance Appraisal: Meaning, Definition, Need, objectives, Importance, Process and Appraisal Methods. 1.7 Retirement: Superannuation, Voluntary Retirement Schemes, Golden Handshake, Resignation, Discharge, Dismissal, Suspension, Layoff. Grievance Procedure in Indian Industry. 1.8 Employee Medical Insurance Individual or family.	13
Unit2	2. HRM in MSME Sector: 2.1 Why MSME sector? What is a Small Business Unit? 2.2 Challenges in Introducing HR Practices. 2.3 Prevailing HR Practices. 2.4 HR strategies for MSMEs 2.5 Current status about MSME by govt. 2.6 MSME Registration Process.	7
Unit3	3. New Trends in HRM and Exit Policy: 3.1 Career Planning- Meaning, definition, Objectives, Process, Benefits and stages of career planning and development. 3.2 Succession Planning-Transfer and Promotion. 3.3 Emerging Trends in HRM: HR Accounting, HR Audit, Benchmarking. 3.4 HRIS- Need, Advantages & Uses of HRIs	10

Reference Books:

1. AswathappaK(2007)HumanResourceandPersonnelManagement,TataMcGrawHill, 5thEd.
2. Rao VSP(2009)Human Resource Management, Text and Cases, Excel Books, 2ndEd.
3. Ivansevich (2007)- Human Resource Management, Tata McGrawHill,10th Ed.
4. Dessler (2009)Human Resource Management, Prentice Hall, 10thEd.
5. Bernard (2009)Human Resource Management, Tata McGrawHill,4thEd.

Mapping of this course with Programme Outcomes

Course Outcomes	Programme Outcomes(POs)									
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	-	-	2	1	3	1	2	2	3
CO2	1	1	-	-	-	-	1	2	3	-
CO3	2	2	3	3	1	1	-	3	1	-
CO4	2	3	-	1	-	1	-	1	1	-
CO5	2	-	-	-	-	-	-	-	1	1
CO6	1	3	-	-	2	-	-	-	2	2
CO7	3	1	1	2	3	2	3	3	1	3

Weight:1-Partiallyrelated

2-ModeratelyRelated

3 –Strongly related

Justification for the mapping

PO1 Technical Competence: Students will acquire specialized technical skills and knowledge relevant to their chosen vocation, enabling them to perform tasks effectively and efficiently in their respective industries.

CO1: Students will developing an understanding of training needs in various organizational contexts is a critical technical skill in HR.

CO2: Students will designing and evaluating training programs requires technical competence in HR processes, including instructional design and outcome measurement.

CO3: Students will able to choose and apply the correct training methods is a specialized technical skill, directly contributing to workplace effectiveness.

CO4: Students will able to contributing to management development through specific methodologies is a technical skill important for building leadership capabilities.

CO5: Students will learn to conducting performance appraisals using different methods requires technical knowledge and skills in HR practices, contributing to employee and organizational growth.

CO6: Students will get the knowledge of retirement options, grievance procedures, and conflict resolution involves technical skills that ensure smooth operations within an organization.

CO7: Students will able to implementing HR practices and staying updated with trends like HR Accounting, HR Audit, and HRIS reflects technical expertise in HR systems and innovation.

PO2 Problem Solving Skills: Students will develop the ability to identify, analyze, and solve problems encountered in their vocational field, using both theoretical knowledge and practical experience.

CO2: Students will able to designing, implementing, and evaluating training programs requires analyzing organizational needs and solving issues related to skill gaps, learning outcomes, and employee performance improvement.

CO3: Students will able to selecting appropriate on-the-job and off-the-job training methods involves problem-solving to match organizational needs with effective learning strategies, ensuring that the chosen methods solve training challenges.

CO4: Students will able to applying methods for management development addresses

the challenge of growing managerial talent in organizations, requiring both analytical and problem-solving skills to foster leadership capabilities.

CO6: Students will be able to handling retirement options and grievance procedures involves problem-solving skills to resolve conflicts and ensure smooth transitions, balancing employee needs with organizational policies.

CO7: Students will be able to developing strategies for implementing HR practices in MSMEs, addressing sector-specific challenges, and staying updated with emerging trends like HR Accounting, HR Audit, and HRIS require strong problem-solving abilities to innovate and overcome limitations in resource-constrained environments.

PO3: Employability Skills: Students will gain employability skills such as communication, teamwork, leadership, adaptability, and professionalism, which are essential for success in the workplace.

CO3: Students will learn to selecting appropriate training methods requires adaptability to different organizational needs and learning styles. Communicating the benefits of on-the-job or off-the-job training methods and collaborating with others in the organization are essential employability skills.

CO7: Students will understand to implementing HR practices in MSMEs involves leadership in driving HR strategies, teamwork to collaborate with other departments, and adaptability to address the unique challenges of smaller organizations. Keeping up with emerging trends requires continuous learning, a key aspect of professional growth.

PO4 Industry Relevance and entrepreneurial abilities: The students will adopt knowledge and skills that are relevant to the current needs and required practices of the industry or sector, they are entering. Students focus on fostering entrepreneurial skills, equipping students with the knowledge and capabilities to start and manage their own businesses in their chosen field.

CO1: Students will understanding the need for training within various organizational contexts helps students align with industry requirements for continuous learning and development, which is vital for industry relevance and setting up successful training practices in entrepreneurial ventures.

CO3: Students will learn to selecting and applying appropriate training methods ensures students can meet organizational needs efficiently. For entrepreneurs, understanding both on-the-job and off-the-job training equips them to build skillful teams, ensuring their ventures remain competitive.

CO4: Student will learn to applying management development methods helps students foster managerial talent, which is critical for growing industries and essential for entrepreneurs to develop leadership within their teams. This aligns with both industry demands and the skills needed to lead a business.

CO7: Students will learn to developing HR strategies in MSMEs addresses the unique challenges of this sector, and understanding emerging trends like HR Accounting and HRIS prepares students to innovate within the industry or when starting their own businesses.

PO5 Ethical and Social Responsibility: Students will be aware of the ethical considerations and social responsibilities associated with their vocational field, and they will be able to apply ethical principles in their professional practices.

CO1: Students will be understanding the need for training includes recognizing the ethical responsibility to provide equal opportunities for development within organizations. Ensuring that training is fair and inclusive demonstrates a commitment to social responsibility.

CO3: Students will learn to choose of training methods must consider ethical issues, such as accessibility for all employees and avoiding bias in the selection process. Ensuring that training meets the diverse needs of employees reflects social responsibility and ethical awareness.

CO6: Students will learn to ethical handling of retirement options and grievance procedures involves fairness, empathy, and respect for employees' rights. Proper conflict resolution and ethical exit strategies reflect a deep commitment to both ethical and social responsibility in organizations.

CO7: Students will learn to developing HR practices in MSMEs must take into account ethical considerations such as fair labor practices, social equity, and transparency. Staying updated with emerging trends like HR Accounting, HR Audit, and HRIS also involves ethical responsibility in maintaining accountability and fairness in HR practices.

PO6 Environmental Awareness: The students should be able to ability to apply the knowledge, skills, attitudes and values required to take appropriate action for Justifying the effect to environmental degradation, climate change, pollution control, effective waste management etc.

CO1: Students will learn by environmental topics by integrating awareness of sustainability in training objectives. For example, HR professionals can incorporate the need for training programs focused on eco-friendly practices, sustainability, and reducing the environmental impact of operations within organizations.

CO3: Students will learn to choosing environmentally friendly training methods, such as opting for digital/online training over physical materials to reduce waste, or selecting venues that are energy-efficient, supports environmental goals. This demonstrates an application of knowledge about reducing carbon footprints and minimizing environmental degradation.

CO4: Students will learn to manage a critical role in shaping a company's environmental strategies. This CO can emphasize the development of environmentally conscious leaders who implement sustainable practices and ensure the company's operations are aligned with global environmental concerns, such as pollution control and climate change mitigation.

CO7: Students will learn as MSMEs can adopt sustainable HR practices and innovations like HR Accounting or Green HR Audits to ensure that their operations contribute to environmental protection. Additionally, MSMEs can focus on eco-friendly operations, waste management, and pollution control as part of their HR policies.

PO7 Research and Innovations: "Depending on the Programme, students may develop research and innovation skills, enabling them to contribute to advancements and improvements within their vocational field."

CO1: Students will learn to research and analyze various organizational contexts to understand the objectives and needs of training. By doing so, students can innovate in the way training programs are designed to meet unique organizational challenges and introduce new methods for enhancing employee development.

CO2: Students will learn to foster innovation in the structuring of training programs. By evaluating the effectiveness of training processes and researching new trends, students can contribute to designing cutting-edge training programs that incorporate the latest methodologies and technologies.

CO7: Students will research and stay updated on emerging trends such as HR Accounting, HR Audit, Benchmarking, and HRIS. By applying innovative HR practices tailored to the specific needs of MSMEs, students can contribute to advancements in the field of HR management.

PO8 Global Perspective: In an increasingly interconnected world, programs may emphasize the importance of understanding global trends, markets, and perspectives relevant to the students' vocation.

CO1: Students will understand the need for training within various organizational contexts includes recognizing global HR trends and best practices. Students can gain insights into international training methodologies, enabling them to apply global perspectives when addressing the training needs of diverse, multinational workforces.

CO2: Students will learn to designing training programs that are effective in a global context requires awareness of cultural differences, international laws, and global workforce trends. Students can design programs that are applicable across different regions, incorporating diverse learning styles and global best practices.

CO3: Students will learn to selecting appropriate training methods for a global workforce involves considering both on-the-job and off-the-job methods that align with international standards. Students will learn to apply training methods that are adaptable to different cultural and organizational contexts globally.

CO4: Students will learn about Global leadership development requires students to understand management practices and leadership models that are effective across cultures and regions. This CO allows students to develop leaders who can thrive in international markets by applying global management principles and cross-cultural competencies.

CO7: Students will learn to emphasizes global HR trends such as HR Accounting, HR Audit, Benchmarking, and HRIS. By understanding the latest international HR trends and innovations, students will be prepared to implement HR practices that align with global standards in MSMEs, contributing to their competitiveness in international markets.

PO9 Multidisciplinary studies: Students will adopt the multidisciplinary studies in an academic approach that integrate knowledge and methodology from various disciplines to provide a comprehensive understanding of related job/business opportunities.

CO1: Students will integrate knowledge from psychology (understanding employee behaviour), organizational management, and education to address the need for training. By understanding various disciplines, students can create training objectives that reflect a holistic view of employee development across organizational contexts.

CO2: Students will learn that designing training programs requires a blend of disciplines like educational theory, instructional design, management principles, and technology (e-learning platforms). By applying a multidisciplinary approach, students can create effective, structured training processes that reflect diverse knowledge areas.

CO3: Students will learn that selecting the right training method involves understanding not only HR practices but also educational psychology, instructional technology, and management science. On-the-job and off-the-job methods may require insights from ergonomics, social science, and adult learning theories.

CO4: Students will learn that connecting management theories with psychology, sociology, and leadership studies. Understanding how individuals grow as leaders, and the methods used to develop them, requires knowledge from multiple disciplines such as organizational behavior, coaching techniques, and behavioral sciences.

CO5: Students will be able to conduct performance appraisals involves integrating insights from psychology (motivation and feedback), business management (organizational behavior), and data analysis (performance metrics). Understanding different appraisal methods requires students to draw from multiple disciplines to create effective appraisal systems.

CO6: Students will be able to learn with HR practices with law (employee rights, retirement benefits), psychology (handling grievances and conflict resolution), and sociology (understanding group dynamics). Multidisciplinary knowledge helps students manage exit processes and resolve conflicts in an informed way.

CO7: Students will learn that implementing HR practices in MSMEs requires integrating knowledge from economics (MSME-specific challenges), accounting (HR Accounting), law (labor laws), and technology (HRIS, Benchmarking). Understanding these various fields allows students to innovate in HR practices and apply them to smaller organizations.

PO10 Community Engagement: The students will be able to demonstrate the capability to participate in community- engaged services/activities for promoting the well-being of society.

CO1: Students will understanding the need for training within different organizational contexts, students can engage with community organizations and non-profits to improve workforce development. This helps in building skills that enhance employability and well-being within the community, particularly in underserved or marginalized groups.

CO5: Students will learn to conducting performance appraisals in community-focused organizations or small businesses helps improve efficiency and productivity. By contributing to the improvement of local businesses, students enhance the overall economic and social well-being of the community.

CO6: Students will learn to assisting community organizations in handling retirement and grievance procedures can promote fair and ethical practices, helping to resolve conflicts and ensure smooth transitions. This contributes to the stability and harmony within community-based institutions or local businesses.

CO7: Students will learn to developing strategies to implement HR practices in MSMEs, students can support the growth of small and medium-sized enterprises in their communities. This fosters local entrepreneurship, job creation, and economic development, all of which contribute to the well-being of the society.

SYLLABUS (CBCS as per NEP 2020) For S. Y. B. Voc. Retail Management (w.e. f. Dec, 2024)

Name of the Programme	: B. Voc. Retail Management
Program Code	: UVRTM
Class	: S.Y.B. Voc. Retail Management
Semester	: IV
Course Type	: Major (Theory)
Course Name	: Principles of Finance-II
Course Code	: RTM-252-MJM (T)
No. of Lectures	: 30
No. of Credits	: 02

A) Course Objectives:

1. To define capital structure and explain its significance in financial management.
2. To analyze the various factors that influence a company's capital structure.
3. To define capitalization and distinguish between its narrower and broader interpretations in financial management.
4. To assess the practical implications of both over-capitalization and under-capitalization on business operations and financial health.
5. To define venture capital and explain its role in financing start-ups and high-growth businesses.
6. To describe the concept of leasing, including its types and benefits compared to traditional asset ownership.
7. To define financial technology (FinTech) and explore its various applications in the financial services industry.

B) Learning Outcomes:

CO1-Students will be able to articulate a clear definition of capital structure and describe its critical importance in financial management.

CO2-Students will be able to identify and analyze the key factors influencing a company's capital structure.

CO3-Students will be able to define capitalization and distinguish between its narrower and broader interpretations within financial management.

CO4-Students will be able to evaluate the practical implications of over-capitalization and under-capitalization on business operations and financial health.

CO5-Students will be able to define venture capital and describe its role in financing start-ups and high-growth businesses.

CO6-Students will be able to describe the concept of leasing, including its various types and benefits compared to traditional asset ownership.

CO7-Students will be able to define financial technology (FinTech) and explore its various applications within the financial services industry.

Title & Content

Units	Title & Content	No. of lectures
Unit– I	1. CAPITAL STRUCTURE 1.1 Meaning - criteria for determining capital structure. 1.2 Factors influencing capital structure.	12
Unit–II	2. CAPITALISATION 2.1 Meaning - narrower and broader interpretation. 2.2 Over capitalization - meaning, causes, consequences, remedies. Under Capitalization - meaning, causes - consequences, remedies.	08
Unit–III	3. Recent Trends in Finance Meaning and Nature of: 1) Venture Capital 2) Leasing 3) Microfinance 4) Mutual Fund 5) FinTech	10

Reference Books:

1. P.V. Kulkarni - Financial Management - Himalaya Publishing House, Mumbai.
2. S.C. Kuchal - Corporation Finance - Chaitanya Publishing House, Allahabad.

Mapping of this course with Programme Outcomes

Course Outcomes	Programme Outcomes(POs)									
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	-	1	-	-	-	-	-	-	-
CO2	2	-	-	-	-	-	-	-	-	-
CO3	-	-	1	1	-	-	-	-	-	-
CO4	-	-	2	-	-	-	1	-	-	-
CO5	1	1	1	1	-	-	-	-	-	-
CO6	-	1	-	3	-	-	-	-	-	-
CO7	-	-	2	2	-	-	-	-	1	-

Weight: 1-Partiallyrelated 2 – Moderately Related 3 –Strongly related

Justification for the mapping

PO1: Technical Competence: Students will acquire specialized technical skills and knowledge relevant to their chosen vocation, enabling them to perform tasks effectively and efficiently in their respective industries.

CO1: Understanding capital structure and its importance is foundational for financial management. Mastery in defining capital structure ensures that students gain the technical competence necessary to make informed financial decisions and manage financial resources effectively in their roles.

CO2: Analyzing factors influencing capital structure requires specialized skills in financial analysis and strategic evaluation. This competency supports the technical ability to assess financial scenarios and contribute to sound financial planning and management.

CO3: Differentiating between various interpretations of capitalization involves technical knowledge in financial concepts. This ability equips students with the expertise needed to handle

diverse financial contexts and apply accurate definitions in professional scenarios.

CO6: Understanding leasing concepts and comparing them to asset ownership involves technical knowledge of financial arrangements and asset management. This expertise allows students to effectively evaluate and recommend financing options in their professional roles.

CO7: Exploring FinTech applications requires up-to-date knowledge of technological advancements in finance. This competency is essential for staying current with industry innovations and effectively using technology to improve financial services and processes.

PO2 Problem Solving Skills: Students will develop the ability to identify, analyze, and solve problems encountered in their vocational field, using both theoretical knowledge and practical experience.

CO5: Understanding venture capital involves solving problems related to funding and growth strategies for start-ups. This knowledge enables students to address challenges in securing investment and managing financial growth in new and expanding businesses.

CO6: By describing leasing and comparing it to asset ownership, students develop problem-solving skills related to asset management and financing options. This competency helps in solving practical issues related to choosing between leasing and ownership based on financial and operational needs.

PO3: Employability Skills: Students will gain employability skills such as communication, teamwork, leadership, adaptability, and professionalism, which are essential for success in the workplace.

CO1: Communicating a clear definition and importance of capital structure enhances students' ability to articulate complex financial concepts effectively. This competency improves communication skills, which are crucial for professional interactions and presentations in the workplace.

CO3: Clearly defining and distinguishing interpretations of capitalization develops students' analytical and communication skills. The ability to explain these concepts clearly to colleagues and stakeholders demonstrates professionalism and enhances employability.

CO4: Evaluating practical implications requires critical thinking and effective communication to convey findings and recommendations. These skills are important for leadership roles where clear decision-making and professional presentation of analyses are needed.

CO5: Describing venture capital and its role involves professionalism and adaptability in understanding and explaining complex financial mechanisms. This knowledge is valuable for engaging with clients, investors, and colleagues in various professional settings.

CO7: Understanding and explaining FinTech applications develop students' adaptability and leadership in leveraging new technologies. These skills are crucial for staying current in the industry and leading technological innovations in financial services.

PO4: Industry Relevance and Entrepreneurial abilities: The students will adopt knowledge and skills relevant to the current needs and required practices of the industry or sector they are entering. Students focus on fostering entrepreneurial skills, equipping students with the knowledge and capabilities to start and manage their businesses in their chosen field.

CO3: Mastery of capitalization concepts helps students understand both theoretical and practical aspects of financial management. This knowledge is relevant to industry practices and entrepreneurial ventures, where accurate financial reporting and strategic capitalization are critical for success.

CO5: Knowledge of venture capital is crucial for entrepreneurs looking to start or grow their businesses. Understanding how venture capital works and its importance in financing start-ups provides students with practical insights into securing funding and managing high-growth enterprises.

CO6: Understanding leasing options and their benefits is relevant for industry practices and entrepreneurial ventures. This knowledge helps students and entrepreneurs make informed

decisions about asset management and financing, adapting to industry needs and optimizing business resources.

CO7: Familiarity with FinTech and its applications is highly relevant to current industry practices, especially in financial services. For entrepreneurs, understanding FinTech helps in leveraging technological innovations to enhance business operations, stay competitive, and meet evolving industry demands.

PO5: Ethical and Social Responsibility: Students will be aware of the ethical considerations and social responsibilities associated with their vocational field, and they will be able to apply ethical principles in their professional practices.

PO6 Environmental Awareness: The students should be able to ability to apply the knowledge, skills, attitudes, and values required to take appropriate action to justify the effects of environmental degradation, climate change, pollution control, effective waste management etc.

PO7: Research and Innovations: Depending on the programme, students may develop research and innovation skills, enabling them to contribute to advancements and improvements within their vocational field.

CO4:Evaluating the effects of over- and under-capitalization can lead to research on innovative solutions to address these issues. Students can explore new strategies or technologies that mitigate the negative impacts of capital mismanagement, advancing financial health and operational efficiency.

PO8: Global Perspective: In an increasingly interconnected world, programmes may emphasize the importance of understanding global trends, markets, and perspectives relevant to the students' vocation.

CO7:FinTech has a significant global impact, with diverse applications and innovations across different regions. Students explore how global trends in FinTech, such as digital payments, blockchain, and robo-advisors, shape financial services and how international regulations and market needs drive FinTech development.

PO9: Multidisciplinary studies: Students will adopt the multidisciplinary studies in an academic approach that integrate knowledge and methodology from various disciplines to provide a comprehensive understanding of related job/business opportunities.

CO1:Understanding capital structure involves integrating concepts from finance, economics, and business management. Students learn how financial theories, economic conditions, and business strategies intersect to influence capital structure decisions, providing a holistic view of financial management.

CO2:Analyzing factors influencing capital structure draws on finance, economics, and strategic management disciplines. Students apply knowledge from various fields to understand how market conditions, regulatory environments, and company-specific factors affect capital structure, demonstrating a multidisciplinary approach.

CO3:Defining and interpreting capitalization involves insights from finance, accounting, and economics. Students integrate these disciplines to understand how capitalization affects financial reporting, investment strategies, and economic analysis, providing a comprehensive perspective on financial management.

CO4:Evaluating the implications of over- and under-capitalization requires knowledge from finance, operations management, and business strategy. Students analyze how capital management practices impact operational efficiency and financial health, integrating various disciplinary insights for a thorough understanding.

CO5:Understanding venture capital involves finance, entrepreneurship, and innovation studies. Students explore how venture capital impacts start-up financing and business growth by

integrating knowledge from these fields to grasp the full scope of venture funding and its implications.

CO6:Describing leasing involves finance, accounting, and legal studies. Students learn about different leasing structures, financial benefits, and legal considerations, integrating knowledge from these disciplines to understand leasing's impact on asset management and financial planning.

CO7:Exploring FinTech requires knowledge from finance, information technology, and business innovation. Students analyze how FinTech innovations, such as digital payments and blockchain, affect financial services by integrating insights from these disciplines for a comprehensive understanding of technological advancements in finance.

PO10: Community Engagement: The students will be able to demonstrate the capability to participate in community-engaged services/activities for promoting the well-being of society.

SYLLABUS (CBCS as per NEP 2020) For F.Y. B. Voc. Retail Management (w. e. f. December, 2024)

Name of the Programme	:B. Voc. Retail Management
Program Code	:UVRTM
Class	: S.Y.B. Voc. Retail Management
Semester	:IV
Course Type	: Major (Practical)
Course Name	: Business Accounting -II
Course Code	: RTM-253-MJM (P)
No. of Lectures	: 60
No. of Credits	:02

A) Course Objectives:

1. Students will be able to define the Trial Balance, explain its purpose, and describe its components, including how to interpret and prepare a specimen Trial Balance.
2. Students will understand the meaning, necessity, and causes of depreciation, and be able to explain why it is essential for financial accounting.
3. Students will be able to distinguish between the Straight Line Method and the Written Down Value Method of depreciation, including their respective advantages and disadvantages.
4. Students will be able to solve problems involving the calculation of depreciation using both the Straight Line Method and the Written Down Value Method.
5. Students will be able to articulate the meaning, objectives, and significance of preparing Final Accounts in financial accounting.
6. Students will demonstrate the ability to prepare Trading Accounts, Profit & Loss Accounts, and Balance Sheets based on given data, and solve practical problems related to Final Accounts.
7. Students will be able to analyze and interpret the financial statements (Trading Account, Profit & Loss Account, and Balance Sheet) to understand the financial position and performance of a business.

B) Course Outcomes:

- CO1**-Students will be able to accurately define the Trial Balance, articulate its purpose, and describe its components.
- CO2**-Students will gain a comprehensive understanding of depreciation, including its meaning, necessity, and causes.
- CO3**-Students will be able to distinguish between the Straight Line Method and the Written Down Value Method of depreciation.
- CO4**-Students will be proficient in calculating depreciation using both the Straight Line Method and the Written Down Value Method.
- CO5**-Students will be able to articulate the meaning, objectives, and significance of preparing Final Accounts, demonstrating an understanding of their role in financial accounting.
- CO6**-Students will demonstrate the ability to accurately prepare Trading Accounts, Profit & Loss Accounts, and Balance Sheets.
- CO7**-Students will be able to analyze and interpret Trading Accounts, Profit & Loss Accounts, and Balance Sheets to assess and understand the financial position and performance of a business.

TOPICS/CO

Units	Title & Content	No. of Lectures
Unit– I	1. Trial Balance Introduction, Meaning, Definition of Trail Balance. 1.2 Purpose of Trail Balance. 1.3 Specimen of Trail Balance	20
Unit–II	2. Depreciation 2.1 Meaning, Contents and Specimen, Depreciation 2.2 Need of Depreciation 2.3 Causes of Depreciation 2.4 Straight Line Method & Written Down Value Method Practical –Straight Line Method & 5 Written Down Value Method 5 Problems each method	20
Unit–III	Final Accounts 3.1 Meaning, Objectives and Importance of Final Accounts 3.2 Preparation of Trading Account 3.3 Profit & Loss Account 3.4 Balance Sheet Practical – Final Accounts –Solve 6 problems	20

Reference Books:

1. Fundamentals of Accounting & Financial Analysis: By Anil Chowdhary Pearson Education
2. Accounting Made Easy By Rajesh Agarwal & R Srinivasan (Tata McGraw –Hill)
3. An Introduction to Accountancy- S.N. Maheshwari& S.K. Maheshwari (Vikas Publishing)

Mapping of this course with Programme Outcomes

	Programme Outcomes(POs)									
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	1	1	1	-	-	-	-	-	-
CO2	2	2	2	2	1	-	-	-	-	-
CO3	1	1	1	1	-	-	-	-	-	-
CO4	1	1	1	1	-	-	-	-	-	-
CO5	1	1	1	1	1	-	-	-	-	-
CO6	2	2	2	2	1	-	-	-	-	-
CO7	3	3	3	3	1	-	-	-	-	-

Weight: 1-Partiallyrelated 2 – Moderately Related 3 –Strongly related

Justification for the mapping

PO1 Technical Competence: Students will acquire specialized technical skills and knowledge relevant to their chosen vocation, enabling them to perform tasks effectively and efficiently in their respective industries.

CO1: it builds foundational technical knowledge essential for financial accounting tasks. Understanding the Trial Balance is crucial for accurate financial record-keeping and reporting.

CO2: by providing specialized knowledge about depreciation, a critical concept in financial accounting. This knowledge is essential for accurate financial reporting and decision-making.

CO3: it involves technical competence in applying different methods of depreciation, a key aspect of financial accounting practice.

CO4: by developing practical skills in calculating depreciation, which is a critical technical skill in financial accounting.

CO5: it involves understanding and articulating the importance of Final Accounts, essential for effective financial management and reporting.

CO6: it involves technical competence in preparing key financial statements, which is fundamental for any financial accounting role.

CO7: by developing the ability to analyze and interpret financial statements, which is crucial for making informed business decisions and evaluating financial performance.

PO2 Problem Solving Skills: Students will develop the ability to identify, analyze, and solve problems encountered in their vocational field, using both theoretical knowledge and practical experience.

CO1: because defining and understanding the Trial Balance involves solving fundamental accounting problems related to financial statement accuracy.

CO2: as understanding depreciation involves solving problems related to asset valuation and financial reporting.

CO3: because distinguishing between methods requires problem-solving skills to choose the appropriate method based on various scenarios.

CO4: by developing problem-solving skills through practical application and calculation of depreciation methods.

CO5: because understanding and articulating the significance of Final Accounts involves solving problems related to financial reporting and compliance.

CO6: as preparing financial statements requires solving practical accounting problems to ensure accuracy and compliance.

CO7: by developing advanced problem-solving skills through the analysis and interpretation of financial statements to assess business performance.

PO3 Employability Skills: Students will gain employability skills such as communication, teamwork, leadership, adaptability, and professionalism, which are essential for success in the workplace.

CO1: supports employability skills by developing professionalism and communication skills through precise articulation of accounting concepts, which is crucial for effective workplace communication and understanding.

CO2: helps in developing adaptability and professionalism by understanding a key financial concept that is essential for adapting to various financial contexts and demonstrating expertise.

CO3: enhances problem-solving and adaptability skills, as students must adapt their approach based on the method chosen and communicate their decisions effectively in a professional setting.

CO4: Proficiency in these calculations develops technical skills and professionalism, which are important for employability in accounting roles.

CO5: supports communication skills and professionalism by enabling students to explain complex financial concepts clearly and professionally in the workplace.

CO6: Demonstrating accuracy in financial preparation reflects professionalism and technical competency, which are critical employability skills in accounting and finance.

CO7: enhances analytical skills and professionalism, as interpreting financial statements is crucial for informed decision-making and effective communication in a professional environment.

PO4 Industry Relevance and entrepreneurial abilities: The students will adopt knowledge and skills that are relevant to the current needs and required practices of the industry or sector, they are entering. Students focus on fostering entrepreneurial skills, equipping students with the knowledge and capabilities to start and manage their own businesses in their chosen field.

CO1: This CO is relevant to industry practices as understanding the Trial Balance is essential for maintaining accurate financial records, a key component of managing a business.

CO2: Understanding depreciation is crucial for industry relevance as it affects asset management and financial reporting, which are important for business operations and entrepreneurial activities.

CO3: This CO is relevant to industry practices because selecting the appropriate depreciation method impacts financial reporting and asset management, important for business decisions and entrepreneurship.

CO4: Proficiency in depreciation calculations is important for industry relevance, as it directly affects financial statements and business management.

CO5: This CO supports entrepreneurial abilities by providing a foundation in financial reporting, which is essential for managing and starting a business.

CO6: Accurate preparation of financial statements is critical for industry relevance and entrepreneurial skills, as it involves managing and understanding business finances.

CO7: This CO is relevant for both industry practice and entrepreneurial abilities, as analyzing financial statements is crucial for making informed business decisions and managing a business effectively.

PO5 Ethical and Social Responsibility: Students will be aware of the ethical considerations and social responsibilities associated with their vocational field, and they will be able to apply ethical principles in their professional practices.

CO2: Understanding depreciation involves ethical considerations in financial reporting and asset management, ensuring transparency and fairness in financial practices.

CO5: Preparing Final Accounts involves ethical responsibilities related to accurate and honest financial reporting.

CO6: Accurate financial reporting reflects ethical practices in accounting, ensuring integrity and reliability in financial information.

CO7: Analyzing financial statements involves ethical responsibility to ensure accurate and fair representation of a business's financial status.

PO6 Environmental Awareness: The students should be able to ability to apply the knowledge, skills, attitudes and values required to take appropriate action for justifying the effect of environmental degradation, climate change, pollution control, effective waste management etc.

PO7 Research and Innovations: Depending on the programme, students may develop research and innovation skills, enabling them to contribute to advancements and improvements within their vocational field.

PO8 Global Perspective: In an increasingly interconnected world, programmes may emphasize the importance of understanding global trends, markets, and perspectives relevant to the students' vocation.

PO9 Multidisciplinary studies: Students will adopt the multidisciplinary studies in an academic approach that integrate knowledge and methodology from various discipline to provide a comprehensive understanding of related job/business opportunities.

PO10 Community Engagement: The students will be able to demonstrate the capability to participate in community-engaged services/activities for promoting the wellbeing of society.

SYLLABUS (CBCS as per NEP 2020) For S. Y. B. Voc. Retail Management (w. e.f. Dec, 2024)

Name of the Programme	: B. Voc. Retail
Management Programme Code	: UVRTM
Class	: S. Y. B. Voc. Retail Management
Semester	IV
Course Type	: Major Practical
Course Code	: RTM-254-MJM(P)
Course Title	: Cost Accounting-II
No. of Lectures	: 60
No. of Credit	: 02

A) Course Objectives:

- 1) To define marginal costing and explain its key features, including its role in cost management and decision-making.
- 2) To determine and analyze the Break-Even Point to understand the level of sales needed to cover all costs.
- 3) To evaluate the Margin of Safety to measure the risk of loss and assess the financial stability of the organization.
- 4) To explain the importance of budgeting and budgetary control in the context of financial management.
- 5) To construct a Sales Budget to forecast sales revenue and support strategic planning.
- 6) To understand how each type of budget can be used to manage different aspects of financial planning and control.
- 7) To prepare practical illustrations of Cash Budgets to demonstrate skills in managing cash inflows and outflows.

B) Course Outcomes:

- CO1-** Students will grasp the fundamental concepts of marginal costing, including fixed and variable costs, contribution, and break-even analysis.
- CO2-** Students will gain comprehensive knowledge of budgeting principles and budgetary control.
- CO3-** Students will be able to articulate the meaning of marginal costing and identify its key characteristics.
- CO4-** Students will differentiate between fixed and variable costs and calculate contribution margins and the profit-volume ratio.
- CO5-** Students will define what constitutes a budget and the concept of budgetary control.
- CO6-** Students will prepare cash, purchase, and sales budgets and understand their roles in the budgeting process.
- CO7-** Students will complete practical exercises to prepare cash and flexible budgets, demonstrating their ability to apply theoretical concepts in practical scenarios.

Topics and Learning Points

Units	Title & Content	No. of lecture
Unit1	1. Managerial Costing: 1.1 Marginal Costing: Meaning, Features, Advantages and Limitations. 1.2 Marginal costing Concepts: Fixed Cost, Variable Cost, Contribution, PV Ratio, Break Even Point, Margin of Safety.	10
Unit2	2. BUDGETANDBUDGETARYCONTROL: 2.1 Definition and Meaning of Budget and Budgetary Control. 2.2 Objectives of Budgetary Control. 2.3 Procedure of Budgetary Control. 2.4 Advantages and Limitations of Budgetary Control. 2.5 Cash Budget, Purchase Budget & Sales Budget.	15
Unit3	3. Preparation of Budget: 3.1 Types of Budget- Cash Budget & Flexible Budget 3.2 Illustrations on Cash Budget and Flexible Budget	35

Reference Books:

1. Advanced Cost Accounting by Saxena and Vasistha.
2. Advanced Cost Accounting by S.P. Jain and Narang.
3. Cost Accounting by S.N. Maheshwari.
4. Cost Accounting by Ratnam.
5. Cost Accounting by Bhatta H.S.M., Himalaya Publication.
6. Cost Accounting by Prabhu Dev, Himalaya Publication.

Mapping of this course with Programme Outcomes

Course Outcomes	Programme Outcomes(POs)									
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	3	3	-	1	2	1	-
CO2	1	3	-	2	-	2	2	1	1	-
CO3	3	1	2	-	1	-	-	3	-	-
CO4	1	2	-	1	-	-	-	-	-	-
CO5	1	3	2	1	1	-	1	-	2	-
CO6	1	1	1	-	-	-	2	-	2	-
CO7	2	2	1	3	-	3	3	3	1	-

Weight: 1-Partiallyrelated

2–ModeratelyRelated

3 –Strongly related

Justification for the mapping

PO1 Technical Competence: Students will acquire specialized technical skills and knowledge relevant to their chosen vocation, enabling them to perform tasks effectively and efficiently in their respective industries.

CO1: Students will understanding of key technical concepts such as fixed and variable costs, contribution, and break-even analysis, which are essential for students to perform cost analysis tasks efficiently in various industries.

CO2: Students gain specialized knowledge in budgeting and budgetary control, a critical technical skill in financial management across industries. This CO prepares students to manage financial planning and cost control processes effectively.

CO3: Students will being able to clearly identify and articulate the meaning and characteristics of marginal costing is a vital technical skill, enabling students to apply this knowledge in real-world cost analysis and financial decision-making.

CO4: Students will learn to technical calculations and the ability to differentiate between cost structures, enhancing students' analytical skills and their ability to perform essential financial tasks such as calculating contribution margins and the profit-volume ratio.

CO5: Students will understanding what constitutes a budget and the principles of budgetary control equips students with technical skills crucial for financial planning and monitoring within an organization.

CO6: Students will focuses on the technical competence of preparing different types of budgets, such as cash, purchase, and sales budgets, which are critical tasks in any industry for effective financial management.

CO7: Students will learn through practical exercises in preparing cash and flexible budgets, students demonstrate their ability to apply theoretical concepts in real-world scenarios, enhancing their technical competence in financial management tasks.

PO2 Problem Solving Skills: Students will develop the ability to identify, analyze, and solve problems encountered in their vocational field, using both theoretical knowledge and practical experience.

CO1: Students will understanding the fundamental concepts of marginal costing equips students with the knowledge to identify and analyze cost-related problems, such as cost behaviour and profitability issues, and determine appropriate solutions like cost reduction or profit maximization.

CO2: Students will get the knowledge of budgeting principles enables students to solve financial management problems, such as resource allocation, cost control, and variance analysis, by applying budgetary control techniques. This is essential for identifying financial inefficiencies and providing solutions to optimize budgets.

CO3: Students will being able to clearly articulate marginal costing principles allows students to analyze financial problems and evaluate different costing methods. This skill is crucial for solving problems related to cost allocation and decision-making based on cost behaviours.

CO4: Students develop problem-solving skills by differentiating between fixed and variable costs and calculating contribution margins, which helps in addressing profitability and cost-efficiency challenges. These calculations are fundamental in identifying cost problems and determining solutions through break-even analysis.

CO5: Students will learn to defining and understanding budgets and budgetary control systems enables students to identify discrepancies between planned and actual financial performance.

CO6: Students will be able to preparing various types of budgets, such as cash, purchase, and sales budgets, helps students solve problems related to cash flow, procurement, and sales forecasting. This practical skill is essential in ensuring accurate financial planning and addressing potential financial shortages or surpluses.

CO7: Students will learn through practical exercises, students develop the ability to apply theoretical concepts to real-world financial problems. Preparing cash and flexible budgets enhances their ability to solve problems encountered in dynamic financial environments by adjusting to changes in financial conditions.

PO3: Employability Skills: Students will gain employability skills such as communication, teamwork, leadership, adaptability, and professionalism, which are essential for success in the workplace.

CO1: Students will understanding and explaining the fundamental concepts of marginal costing requires clear communication and the ability to articulate financial insights in a professional manner. This helps students improve their ability to explain technical topics in team settings and collaborate effectively.

CO3: Students will being able to articulate marginal costing and its key characteristics fosters both communication skills and leadership, as students learn to present and justify financial decisions to supervisors, clients, or teams.

CO5: Students will able to defining and understanding budgets is key in collaborative projects where teams are tasked with managing financial resources. This outcome encourages students to take on leadership roles and communicate budget plans effectively within teams.

CO6: Students will able to preparing various budgets in a team setting requires teamwork, leadership, and communication. Students will need to collaborate with others, present their findings, and adapt their work based on team feedback. This is critical for employability as financial planning and budget management are often collaborative tasks in professional environments.

CO7: Students will completing practical exercises in budgeting mirrors real-world tasks, where students will need to adapt to new data, communicate budget revisions, and work as part of a team to develop solutions. This enhances their professionalism, adaptability, and ability to work under pressure, which are key employability skills.

PO4 Industry Relevance and entrepreneurial abilities: The students will adopt knowledge and skills that are relevant to the current needs and required practices of the industry or sector, they are entering. Students focus on fostering entrepreneurial skills, equipping students with the knowledge and capabilities to start and manage their own businesses in their chosen field.

CO1: Students will understanding marginal costing, including fixed and variable costs and break-even analysis, is crucial for entrepreneurs and industry professionals. These concepts enable students to make informed pricing, cost control, and profitability decisions, all of which are essential for running a business or managing finances in an organization.

CO2: Students will learn about industry practice and an essential skill for entrepreneurs to manage resources, plan expenditures, and ensure financial sustainability. This outcome equips students with the ability to implement budgeting principles, which are highly relevant in both industry and entrepreneurship.

CO4: Students will understanding contribution margins and the profit-volume ratio allows students to make data-driven decisions regarding product pricing and cost control, which is

critical for business success.

CO5: Students will understanding budgetary control is highly relevant in industries where cost control and resource allocation are essential for business operations. For entrepreneurs, budgetary control is crucial for managing cash flow and ensuring business growth.

CO7: Students will completing practical exercises in budgeting reflects real-world scenarios, where students learn to apply their knowledge in industry settings. This hands-on approach also fosters entrepreneurial skills by enabling students to simulate business situations, adapt to market conditions, and refine their budgeting strategies in a dynamic environment.

PO5 Ethical and Social Responsibility: Students will be aware of the ethical considerations and social responsibilities associated with their vocational field, and they will be able to apply ethical principles in their professional practices.

CO1: Students will understanding marginal costing involves recognizing how pricing and cost decisions impact not only profits but also the ethical implications of cost control, especially in terms of fairness to stakeholders such as employees and customers. Ethical considerations, like responsible pricing and transparent financial reporting, are vital for fostering trust in both industry and society.

CO3: Students will learn to accurately and ethically communicating marginal costing concepts ensures transparency and fairness in financial reporting. Students must be aware of how financial decisions based on marginal costing can affect various stakeholders and the importance of ethical disclosure.

CO5: Students will learn about budgetary control involves not just financial management but also ensuring that budgets are used ethically, without misallocation of funds or unethical financial practices. Proper governance and budgetary ethics prevent financial mismanagement, which could negatively affect employees, suppliers, and customers.

PO6 Environmental Awareness: The students should be able to ability to apply the knowledge, skills, attitudes and values required to take appropriate action for Justifying the effect to environmental degradation, climate change, pollution control, effective waste management etc.

CO2: Students will be able to learn about budgeting can include provisions for environmental sustainability, such as allocating funds for pollution control, waste management, and green technologies. Students should learn how to create budgets that promote environmental responsibility and minimize environmental impact.

CO7: Students will learn through practical exercises, students can apply budgeting concepts in scenarios that emphasize environmental sustainability. For instance, they can prepare budgets that prioritize investment in renewable energy, waste reduction, or pollution control measures.

PO7 Research and Innovations: "Depending on the Programme, students may develop research and innovation skills, enabling them to contribute to advancements and improvements within their vocational field."

CO1: Students will understanding the concepts of marginal costing is foundational for students to engage in research on cost efficiency and innovations in cost-saving strategies. Research into optimizing costs and developing innovative costing models can lead to more efficient production processes or financial planning.

CO2: Students will be able to conduct research into more effective budgeting techniques, exploring innovations in financial management, and control systems that can be applied in real-world business scenarios. This may also lead to the development of innovative financial tools or methods for optimizing budgetary performance.

CO5: Students will Research in the field of budgeting can lead to innovations in budgetary control systems that improve financial management in organizations. Students can explore areas like zero-based budgeting, predictive analytics in budgeting, or the impact of technology on financial planning.

CO6: Students will apply research and innovative skills when preparing budgets, discovering new methods or technologies for improving cash flow management, procurement strategies, and sales forecasting. This practical experience fosters a deeper understanding of the challenges and solutions within financial planning.

CO7: Students will learn through practical exercises, students will not only apply existing budgeting concepts but also explore innovative approaches to flexible budgeting. This could include using advanced software tools or new forecasting techniques, contributing to the research and development of better financial management practices.

PO8 Global Perspective: In an increasingly interconnected world, programs may emphasize the importance of understanding global trends, markets, and perspectives relevant to the students' vocation.

CO1: Students will understanding marginal costing concepts is essential for students to analyze and compare cost structures across different global markets. This knowledge allows them to assess how international factors such as exchange rates, global supply chains, and regional cost differences affect marginal costing and decision-making in a global business environment.

CO2: Students will learn how budgeting principles apply globally, including variations in budgeting practices between countries and regions. This knowledge prepares them to handle international budgeting challenges and understand how global economic trends, regulations, and financial practices influence budgeting and financial control.

CO3: Students will be able to articulate how marginal costing principles can be adapted or differ in various global contexts. They will explore how global business environments impact marginal costing and identify best practices for implementing marginal costing strategies in different countries.

CO7: Students will learn through practical exercises, students will apply budgeting concepts in scenarios that consider global market dynamics. They will develop strategies for budgeting that address international challenges and opportunities, enhancing their ability to manage finances effectively across different global environments.

PO9 Multidisciplinary studies: Students will adopt the multidisciplinary studies in an academic approach

that integrate knowledge and methodology from various disciplines to provide a comprehensive understanding of related job/business opportunities.

CO1: Students will understanding marginal costing involves integrating knowledge from finance, economics, and business management. Students will learn how concepts like fixed and variable costs, contribution, and break-even analysis interact with broader economic theories and business practices. This multidisciplinary approach helps students see how marginal costing applies to various industries and operational strategies.

CO2: Students will integrate knowledge from finance, economics, and management to understand budgeting principles and control. They will explore how budgeting intersects with strategic planning, financial forecasting, and organizational behavior, providing a holistic view of budget management in different contexts.

CO5: Students will integrate knowledge from these areas to develop comprehensive budgetary control mechanisms and understand their implications in various contexts.

CO6: Students will learn that preparing these budgets involves applying principles from finance, accounting, and business operations. Students will learn how to integrate knowledge from these disciplines to create effective budgeting strategies that consider operational needs, market conditions, and financial forecasts.

CO7: Students will help in practical exercises in budgeting will require students to apply financial concepts in real-world scenarios, integrating knowledge from various disciplines such as management, economics, and technology. This hands-on experience helps students understand how multidisciplinary approaches enhance budgeting and financial planning.

PO10 Community Engagement: The students will be able to demonstrate the capability to participate in community-engaged services/activities for promoting the well-being of society.

SYLLABUS (CBCS as per NEP 2020) For S. Y. B. Voc. Retail Management (w. e.f. June, 2024)

Name of the Programme	: B. Voc. Retail Management
Program Code	: UVRTM
Class	: S.Y.B. Voc. Retail Management
Semester	: IV
Course Type	: MN (Theory)
Course Name	: Principles of Management-II
Course Code	: RTM-261-MN (T)
No. of Lectures	30
No. of Credits	02

A) Course Objectives:

1. To know about the basic principles of management.
2. To understand the organization system.
3. To understand the role of individuals, groups, and structure in achieving organizational goals effectively.
4. To gain a thorough knowledge of the organizational system.
5. To understand human interactions in an organization.
6. To study the mechanisms governing these interactions, seeking to identify and foster behaviors conducive to the survival and effectiveness of the organization.

B) Course Outcomes:

- CO1:** Analyze the behavior of individuals and groups in organizations in terms of the key factors that influence organizational behavior.
- CO2:** Understand the conceptual framework of the discipline of organizational behavior (OB) and its practical applications in the organizational setup.
- CO3:** Deeply understand the role of individuals, groups, and structure in achieving organizational goals effectively and efficiently.
- CO4:** Critically evaluate and analyze various theories and models that contribute to the overall understanding of the discipline.
- CO5:** Develop creative and innovative ideas that could positively shape organizations.
- CO6:** Accept and embrace working with different people from various cultural and diverse backgrounds in the workplace.
- CO7:** Gain a thorough knowledge of the organizational system.
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TOPICS/CONTENTS

Units	Title & Content	No. of Lectures
Unit-I	<p>1. Behavior of People at the Workplace:</p> <p>1.1 Importance of Management and Evolution of Organizational Behavior.</p> <p>1.2 Defining, Scope, and Importance of Organizational Behavior.</p> <p>1.3 Relationship Between Organizational Behavior and the Individual.</p> <p>1.4 Theoretical Framework (Cognitive, Behaviorist, and Social Cognitive).</p> <p>1.5 Limitations of Organizational Behavior.</p>	08
Unit-II	<p>2. Individual Process & Behavior:</p> <p>2.1 Attitude: Importance of attitude in an organization, right attitude, components of attitude, and the relationship between behavior and attitude.</p> <p>2.2 Motivation: Definition and concept of motive and motivation; the content theories of motivation (Maslow's Need Hierarchy and Herzberg's Two-Factor Theory).</p> <p>2.3 Leadership: Concept of leadership, styles of leadership, trait approach, contingency leadership approach, and contemporary leadership.</p>	12
Unit-III	<p>3. Organization System:</p> <p>3.1 Organizational Culture: Meaning and definition of organizational culture.</p> <p>3.2 Creating and sustaining organizational culture.</p> <p>3.3 Types of culture (strong vs. weak culture, soft vs. hard culture, and formal vs. informal culture).</p> <p>3.4 Creating a positive organizational culture.</p> <p>3.5 Concept of workplace spirituality.</p>	10

Reference Books:

1. Organizational Behavior by Stephen P. Robbins.
2. Organizational Behavior by Nelson & Quick.
3. Organizational Behavior by Fred Luthans.
4. Organizational Behavior by Stephen Robbins, Timothy Judge, and Neharika Vohra.
5. Principles and Practice of Management by T.N. Chhabra, Dhanpat Rai & Co.
6. Management by L.M. Prasad.
7. Super Highway by the Bill Gates Foundation.

Mapping of this course with Programme Outcomes

Course Outcomes	Programme Outcomes(POs)						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	1	-	1	-	3	3	2
CO2	-	-	1	-	2	3	-
CO3	-	-	-	-	-	-	-
CO4	1	-	3	-	2	3	-
CO5	1	1	2	-	1	1	1
CO6	-	-	-	-	-	-	-
CO7	-	-	-	-	-	-	-

Weight: 1-Partially related

2- Moderately Related

3-Strongly related

Justification for the Mapping

PSO1: Comprehensive understanding of the various aspects of retail operations.
CO1: Students will understand the conceptual framework of the discipline of Organizational Behavior (OB) and its practical applications in retail operations.
CO4: Students will learn to develop creative and innovative ideas that could positively shape organizations in the study of various aspects of retail operations.
CO5: Students will learn to accept and embrace working with different people from diverse cultural backgrounds in the workplace, which is useful in the study of various aspects of retail operations.

PSO2: Marketing strategies and concepts specific to the retail industry.
CO5: Students will learn to accept and embrace working with different people from diverse cultural backgrounds in the workplace, which is useful for setting marketing strategies.

PSO3: Incorporate internship and industry partnership to provide students with hands-on experience and exposure to real retail environments.
CO1: Students will understand the conceptual framework of the discipline of OB and its applications in hands-on training.
CO2: Students will deeply understand the role of individuals, groups, and structure in achieving organizational goals effectively and efficiently, and its applications in hands-on training.
CO4: Students will learn to develop creative and innovative ideas that could positively shape organizations while taking training.
CO5: Students will learn to accept and embrace working with different people from diverse cultural backgrounds in the workplace.

PSO4: Describe the process of conceiving, producing, and selling fashion products for in-store and online retailing.

PSO5: Identify the importance of delivering exceptional customer experiences.
CO1: Students will understand the conceptual framework of the discipline of OB for delivering exceptional customer experiences.
CO2: Students will deeply understand the role of individuals, groups, and structure in achieving organizational goals effectively and efficiently for delivering exceptional

customer experiences.

CO4: Students will learn to develop creative and innovative ideas that could positively shape organizations for delivering exceptional customer experiences.

CO5: Students will learn to accept and embrace working with different people from diverse cultural backgrounds in the workplace for delivering exceptional customer experiences.

PSO6: Develop managerial abilities (Marketing, HR, Finance, Inventory) necessary for managing the retail sector.

CO1: Students will understand the conceptual framework of the discipline of OB for managing and motivating teams in a retail environment.

CO2: Students will deeply understand the role of individuals, groups, and structure in achieving organizational goals effectively and efficiently for managing and motivating teams in a retail environment.

CO4: Students will learn to develop creative and innovative ideas that could positively shape organizations for managing and motivating teams in a retail environment.

CO5: Students will learn to accept and embrace working with different people from diverse cultural backgrounds in the workplace for managing and motivating teams in a retail environment.

PSO7: Emphasize the importance of ethical and sustainable practices in the retail industry.

CO1: Students will understand the conceptual framework of the discipline of OB for ethical and sustainable practices in the retail industry.

CO5: Students will learn to accept and embrace working with different people from diverse cultural backgrounds in the workplace for ethical and sustainable practices in the retail industry.

SYLLABUS (CBCS as per NEP 2020) For S.Y. B. Voc. Retail Management (w. e. f. Dec., 2024)

Name of the Programme	: B. Voc. Retail Management
Program Code	: UVRTM
Class	: S.Y.B. Voc. Retail Management
Semester	: IV
Course Type	: Minor (Practical)
Course Name	: Service Marketing-II
Course Code	: RTM-262-MN (P)
No. of Lectures	: 60
No. of Credits	: 02

A) Learning Objectives:

1. To understand the principles and practices of establishing and nurturing service brands.
2. To examine how brand equity impacts consumer perceptions and business performance.
3. To understand the role and significance of CRM in enhancing service delivery and customer satisfaction.
4. To understand the unique challenges and strategies involved in marketing services.
5. To identify emerging service innovations and trends shaping the future of service marketing.
6. To understand the importance of ethical practices and social responsibility in service marketing.
7. To evaluate the strategies used by leading service brands to achieve and maintain market leadership.

B) Learning Outcomes:

CO1 -Students will be able to articulate the core principles and practices required to build and manage successful service brands.

CO2 - Students will be equipped to analyze how brand equity influences consumer perceptions and contributes to business performance.

CO3 - Students will gain a comprehensive understanding of Customer Relationship Management (CRM) and its role in improving service delivery and customer satisfaction.

CO4 - Students will be able to identify and address the unique challenges associated with marketing services across different industries.

CO5 - Students will be proficient in identifying and evaluating emerging innovations and trends in service marketing.

CO6 - Students will appreciate the significance of ethical practices and social responsibility in service marketing.

CO7 - Students will be adept at evaluating and learning from the strategies employed by successful service brands.

Topic/Contents

Units	Contents	No. of Lectures
Unit– I	Service Branding and Positioning 1.1 Building and Managing Service Brands 1.2 Service Positioning Strategies 1.3 Brand Equity in Services 1.4 Case Studies of Successful Service Brands	20
Unit–II	Customer Relationship Management (CRM) 2.1 Importance of CRM in Services 2.2 Strategies for Building Customer Loyalty 2.3 Managing Customer Relationships through Technology 2.4 Handling Customer Complaints and Service Recovery	20
Unit–III	Services in Different Industries 3.1 Marketing of Financial Services 3.2 Marketing of Healthcare Services 3.3 Marketing of Hospitality and Tourism Services 3.4 Marketing of Professional Services	10
Unit–IV	Emerging Trends and Issues in Service Marketing 4.1 The Impact of Digital Transformation on Services 4.2 Service Innovations and Trends 4.3 Ethical and Social Responsibility in Service Marketing 4.4 Globalization and Service Marketing	10

Mapping of this course with Programme Outcomes

Course Outcomes	Programme Outcomes(POs)									
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	-	-	1	-	-	-	-	-	-
CO2	-	3	-	-	-	-	-	-	-	-
CO3	1	-	1	-	-	-	-	-	-	-
CO4	-	1	-	1	-	-	-	-	-	-
CO5	-	-	-	-	-	-	1	-	-	-
CO6	-	-	-	-	2	-	-	-	-	-
CO7	-	-	-	-	-	-	-	-	1	-

Weight: 1-Partiallyrelated 2-Moderatelyrelated 3-Stronglyrelated

Justification for the mapping

PO1: Technical Competence: Students will acquire specialized technical skills and knowledge relevant to their chosen vocation, enabling them to perform tasks effectively and efficiently in their respective industries.

CO1: Students articulate the core principles and practices for managing service brands, demonstrating specialized technical skills.

CO3: Understanding CRM systems and their role in improving service delivery highlights technical competence in managing customer relationships.

PO2 Problem Solving Skills: Students will develop the ability to identify, analyze, and solve problems encountered in their vocational field, using both theoretical knowledge and practical

experience.

CO2: Analyzing brand equity to understand its impact on consumer perceptions and business performance involves identifying and solving related problems.

CO4: Identifying and addressing unique marketing challenges across industries requires problem-solving skills, applying both theoretical and practical knowledge.

PO3: Employability Skills: Students will gain employability skills such as communication, teamwork, leadership, adaptability, and professionalism, which are essential for success in the workplace.

CO3: Mastery of CRM and its impact on customer satisfaction is essential for employability in service-oriented roles, enhancing communication and customer service skills.

PO4: Industry Relevance and Entrepreneurial Abilities: The students will adopt knowledge and skills relevant to the current needs and required practices of the industry or sector they are entering. Students focus on fostering entrepreneurial skills, equipping students with the knowledge and capabilities to start and manage their businesses in their chosen field.

CO1: Articulating principles for building and managing service brands aligns with industry relevance and can contribute to entrepreneurial efforts in brand management.

CO4: Addressing unique marketing challenges across industries supports the development of industry-relevant skills and entrepreneurial capabilities.

PO5: Ethical and Social Responsibility: Students will be aware of the ethical considerations and social responsibilities associated with their vocational field, and they will be able to apply ethical principles in their professional practices.

CO6: Understanding the significance of ethical practices and social responsibility in service marketing connects directly with applying ethical principles in professional practices.

PO6 Environmental Awareness: The students should be able to apply the knowledge, skills, attitudes, and values required to take appropriate action to justify the effects of environmental degradation, climate change, pollution control, effective waste management, etc.

PO7: Research and Innovations: Depending on the programme, students may develop research and innovation skills, enabling them to contribute to advancements and improvements within their vocational field.

CO5: Identifying and evaluating emerging innovations and trends in service marketing reflects research and innovation skills necessary for advancing the field.

PO8: Global Perspective: In an increasingly interconnected world, programmes may emphasize the importance of understanding global trends, markets, and perspectives relevant to the students' vocation.

PO9: Multidisciplinary Studies: Students will adopt the multidisciplinary studies in an academic approach that integrates knowledge and methodology. CO7: Evaluating and learning from successful strategies of service brands involves integrating knowledge from various disciplines to understand effective marketing techniques.

PO10: Community Engagement: The students will be able to demonstrate the capability to participate in community-engaged services/activities for promoting the well-being of society.

SYLLABUS (CBCS as per NEP 2020) For F.Y. B. Voc. Retail Management (w. e. f. December, 2024)

Name of the Programme	:B. Voc. Retail Management
Program Code	:UVRTM
Class	: S.Y.B. Voc. Retail Management
Semester	:IV

Course Type	: Open Elective (Theory)
Course Name	: Fundamental of Accounting-II
Course Code	: RTM-266-OE (T)
No. of Lectures	: 30
No. of Credits	:02

B) Course Objectives:

1. Students will be able to define the Trial Balance, explain its purpose, and describe its components, including how to interpret and prepare a specimen Trial Balance.
2. Students will understand the meaning, necessity, and causes of depreciation, and be able to explain why it is essential for financial accounting.
3. Students will be able to distinguish between the Straight Line Method and the Written Down Value Method of depreciation, including their respective advantages and disadvantages.
4. Students will be able to solve problems involving the calculation of depreciation using both the Straight Line Method and the Written Down Value Method.
5. Students will be able to articulate the meaning, objectives, and significance of preparing Final Accounts in financial accounting.
6. Students will demonstrate the ability to prepare Trading Accounts, Profit & Loss Accounts, and Balance Sheets based on given data, and solve practical problems related to Final Accounts.
7. Students will be able to analyze and interpret the financial statements (Trading Account, Profit & Loss Account, and Balance Sheet) to understand the financial position and performance of a business.

B) Course Outcomes:

CO1-Students will be able to accurately define the Trial Balance, articulate its purpose, and describe its components.

CO2-Students will gain a comprehensive understanding of depreciation, including its meaning, necessity, and causes.

CO3-Students will be able to distinguish between the Straight Line Method and the Written Down Value Method of depreciation.

CO4-Students will be proficient in calculating depreciation using both the Straight Line Method and the Written Down Value Method.

CO5-Students will be able to articulate the meaning, objectives, and significance of preparing Final Accounts, demonstrating an understanding of their role in financial accounting.

CO6-Students will demonstrate the ability to accurately prepare Trading Accounts, Profit & Loss Accounts, and Balance Sheets.

CO7-Students will be able to analyze and interpret Trading Accounts, Profit & Loss Accounts, and Balance Sheets to assess and understand the financial position and performance of a business.

TOPICS/CO

Units	Title & Content	No. of Lectures
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Unit– I	1. Trial Balance Introduction, Meaning, Definition of Trail Balance. 1.2 Purpose of Trail Balance. 1.3 Specimen of Trail Balance	20
Unit–II	2. Depreciation 2.1 Meaning, Contents and Specimen, Depreciation 2.2 Need of Depreciation 2.3 Causes of Depreciation 2.4 Straight Line Method & Written Down Value Method Practical –Straight Line Method & 5 Written Down Value Method 5 Problems each method	20
Unit–III	Final Accounts 3.1 Meaning, Objectives and Importance of Final Accounts 3.2 Preparation of Trading Account 3.3 Profit & Loss Account 3.4 Balance Sheet Practical – Final Accounts –Solve 6 problems	20

Reference Books:

4. Fundamentals of Accounting & Financial Analysis: By Anil Chowdhary Pearson Education
5. Accounting Made Easy By Rajesh Agarwal & R Srinivasan (Tata McGraw –Hill)
6. An Introduction to Accountancy- S.N. Maheshwari& S.K. Maheshwari (Vikas Publishing)

Mapping of this course with Programme Outcomes

Course Outcomes	Programme Outcomes(POs)									
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	1	1	1	-	-	-	-	-	-
CO2	2	2	2	2	1	-	-	-	-	-
CO3	1	1	1	1	-	-	-	-	-	-
CO4	1	1	1	1	-	-	-	-	-	-
CO5	1	1	1	1	1	-	-	-	-	-
CO6	2	2	2	2	1	-	-	-	-	-
CO7	3	3	3	3	1	-	-	-	-	-

Weight: 1-Partiallyrelated 2 – Moderately Related 3 –Strongly related

Justification for the mapping

PO1 Technical Competence: Students will acquire specialized technical skills and knowledge relevant to their chosen vocation, enabling them to perform tasks effectively and efficiently in their respective industries.

CO1: it builds foundational technical knowledge essential for financial accounting tasks. Understanding the Trial Balance is crucial for accurate financial record-keeping and reporting.

CO2: by providing specialized knowledge about depreciation, a critical concept in financial accounting. This knowledge is essential for accurate financial reporting and decision-making.

CO3: it involves technical competence in applying different methods of depreciation, a key aspect of financial accounting practice.

CO4: by developing practical skills in calculating depreciation, which is a critical technical skill in financial accounting.

CO5: it involves understanding and articulating the importance of Final Accounts, essential for effective financial management and reporting.

CO6: it involves technical competence in preparing key financial statements, which is fundamental for any financial accounting role.

CO7: by developing the ability to analyze and interpret financial statements, which is crucial for making informed business decisions and evaluating financial performance.

PO2 Problem Solving Skills: Students will develop the ability to identify, analyze, and solve problems encountered in their vocational field, using both theoretical knowledge and practical experience.

CO1: because defining and understanding the Trial Balance involves solving fundamental accounting problems related to financial statement accuracy.

CO2: as understanding depreciation involves solving problems related to asset valuation and financial reporting.

CO3: because distinguishing between methods requires problem-solving skills to choose the appropriate method based on various scenarios.

CO4: by developing problem-solving skills through practical application and calculation of depreciation methods.

CO5: because understanding and articulating the significance of Final Accounts involves solving problems related to financial reporting and compliance.

CO6: as preparing financial statements requires solving practical accounting problems to ensure accuracy and compliance.

CO7: by developing advanced problem-solving skills through the analysis and interpretation of financial statements to assess business performance.

PO3 Employability Skills: Students will gain employability skills such as communication, teamwork, leadership, adaptability, and professionalism, which are essential for success in the workplace.

CO1: supports employability skills by developing professionalism and communication skills through precise articulation of accounting concepts, which is crucial for effective workplace communication and understanding.

CO2: helps in developing adaptability and professionalism by understanding a key financial concept that is essential for adapting to various financial contexts and demonstrating expertise.

CO3: enhances problem-solving and adaptability skills, as students must adapt their approach based on the method chosen and communicate their decisions effectively in a professional setting.

CO4: Proficiency in these calculations develops technical skills and professionalism, which are important for employability in accounting roles.

CO5: supports communication skills and professionalism by enabling students to explain complex financial concepts clearly and professionally in the workplace.

CO6: Demonstrating accuracy in financial preparation reflects professionalism and technical competency, which are critical employability skills in accounting and finance.

CO7: enhances analytical skills and professionalism, as interpreting financial statements is crucial for informed decision-making and effective communication in a professional environment.

PO4 Industry Relevance and entrepreneurial abilities: The students will adopt knowledge and skills that are relevant to the current needs and required practices of the industry or sector, they are entering. Students focus on fostering entrepreneurial skills, equipping students with the knowledge and capabilities to start and manage their own businesses in their chosen field.

CO1: This CO is relevant to industry practices as understanding the Trial Balance is essential for maintaining accurate financial records, a key component of managing a business.

CO2: Understanding depreciation is crucial for industry relevance as it affects asset management and financial reporting, which are important for business operations and entrepreneurial activities.

CO3: This CO is relevant to industry practices because selecting the appropriate depreciation method impacts financial reporting and asset management, important for business decisions and entrepreneurship.

CO4: Proficiency in depreciation calculations is important for industry relevance, as it directly affects financial statements and business management.

CO5: This CO supports entrepreneurial abilities by providing a foundation in financial reporting, which is essential for managing and starting a business.

CO6: Accurate preparation of financial statements is critical for industry relevance and entrepreneurial skills, as it involves managing and understanding business finances.

CO7: This CO is relevant for both industry practice and entrepreneurial abilities, as analyzing financial statements is crucial for making informed business decisions and managing a business effectively.

PO5 Ethical and Social Responsibility: Students will be aware of the ethical considerations and social responsibilities associated with their vocational field, and they will be able to apply ethical principles in their professional practices.

CO2: Understanding depreciation involves ethical considerations in financial reporting and asset management, ensuring transparency and fairness in financial practices.

CO5: Preparing Final Accounts involves ethical responsibilities related to accurate and honest financial reporting.

CO6: Accurate financial reporting reflects ethical practices in accounting, ensuring integrity and reliability in financial information.

CO7: Analyzing financial statements involves ethical responsibility to ensure accurate and fair representation of a business's financial status.

PO6 Environmental Awareness: The students should be able to ability to apply the knowledge, skills, attitudes and values required to take appropriate action for justifying the effect of environmental degradation, climate change, pollution control, effective waste management etc.

PO7 Research and Innovations: Depending on the programme, students may develop research and innovation skills, enabling them to contribute to advancements and improvements within their vocational field.

PO8 Global Perspective: In an increasingly interconnected world, programmes may emphasize the importance of understanding global trends, markets, and perspectives relevant to the students' vocation.

PO9 Multidisciplinary studies: Students will adopt the multidisciplinary studies in an academic approach that integrate knowledge and methodology from various discipline to provide a comprehensive understanding of related job/business opportunities.

PO10 Community Engagement: The students will be able to demonstrate the capability to participate in community-engaged services/activities for promoting the wellbeing of society.

SYLLABUS (CBCS as per NEP 2020) For S.Y. B. Voc. Retail Management (w. e. f. Dec., 2024)

Name of the Programme	:B. Voc. Retail Management
Programme Code	:UVRTM
Class	:S. Y. B. Voc .Retail Management

Semester	IV
Course Type	:VSC
Course Code	:RTM-271-VSC(P)
Course Title	:Retail Store Operations-I
No. of Lectures	::60
No. of Credit	:02

A) Course Objectives:

1. To apply the SMART criteria (Specific, Measurable, Achievable, Relevant, Time-bound) to set effective departmental goals.
2. To implement monitoring techniques to ensure operations align with planned targets and report on external factors affecting performance.
3. To develop communication strategies to improve coordination, resolve issues, and enhance overall departmental efficiency.
4. To apply techniques for effectively approaching and engaging potential clients to increase conversion rates.
5. To understand various methods of recording and managing client data, and its significance in personalizing service and maintaining client relationships.
6. To design and implement loyalty schemes, and evaluate their effectiveness in enhancing customer retention and driving sales.
7. To explore innovations in customer experiences to stay competitive and meet evolving customer expectations.

B) Course Outcomes:

CO1-Students will comprehend various methods and types of inventory management used in retail and other industries.

CO2-Students will demonstrate knowledge of merchandise buying, handling, and its influence on business success.

CO3- Students will Understand the importance of campaign planning and its impact on overall sales performance.

CO4- Students will learn to create SMART goals to align with store performance and objectives.

CO5- Students will Identify factors influencing departmental performance and learn methods to report and address these factors.

CO6- Students will Learn about various customer retention strategies, including loyalty schemes and their benefits.

CO7- Students will explore innovations in customer experiences to enhance service delivery and satisfaction.

Topics and Learning Points

Units	Title & Content	No. of lecture
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Unit1	<p>1. Sales Inventory And Merchandise Management:</p> <p>1.1 Concept of Inventory: Importance, needs, various methods, and types of inventory management; understanding the methods to manage inventory.</p> <p>1.2 Concept of Merchandise: Importance, need, merchandise buying, and handling.</p> <p>1.3 Concept of Sales: Sales management, campaign needs, and importance.</p> <p>1.4 Apparel Merchandising: Stages of fashion adoption and challenges in retail fashion.</p>	20
Unit2	<p>2: Monitoring And Managing Store Performance:</p> <p>2.1 Planning Departmental Objectives: Importance of objectives, setting SMART goals, and analyzing and planning to achieve departmental objectives.</p> <p>2.2 Concept of Monitoring: Advantages of monitoring departmental performance, monitoring skills required by departmental managers, monitoring operations as per planned targets, and reporting factors influencing the effectiveness of departmental performance outside the scope of responsibility.</p> <p>2.3 Need for Effective Communication</p>	20
Unit3	<p>3. Developing Individual Service Opportunities:</p> <p>3.1 Identification of New Clients: Building strong relationships with new clients.</p> <p>3.2 Importance of Customer Profiling: Techniques for approaching potential clients.</p> <p>3.3 Methods of Recording Client Data: Importance of accurate data recording.</p> <p>3.4 Parameters to Measure Customer Service Levels.</p> <p>3.5 Concept of Customer Loyalty: Benefits to organizations, loyalty schemes—methods and benefits (Customer Retention Strategy).</p> <p>3.6 Concept of Client Confidentiality: Data protection laws for customers and innovations in customer experiences.</p>	20

Reference Books:

1. Robert Jacobs, *Operations and Supply Chain Management*, McGraw Hill.
2. Max Muller, *Essentials of Inventory Management*.

3. Steve Chapman et al., *Introduction to Materials Management*.
4. Khan and Jain, *Financial Management*.
5. Michael Levy & Barton Weitz, *Retailing Management*, TMGH, 5th Edition.
6. Gini Graham & Scott, *Building a Winning Sales Team*.
7. Anderson, Hair, and Bush, *Professional Sales Management*.
8. Gerald A. Michaelson, *Strategies for Selling*.

Mapping of This Course with Programme Outcomes:

Course Outcomes	Programme Outcomes(POs)									
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	3	-	2	3	3	3	1
CO2	1	3	3	2	2	1	1	-	2	2
CO3	3	1	2	2	3	3	2	-	2	1
CO4	2	3	3	-	2	1	3	-	1	3
CO5	1	-	1	-	-	2	2	2	2	1
CO6	3	3	2	2	1	3	-	3	3	2
CO7	2	-	3	-	2	3	3	3	1	3

Weight: 1-Partiallyrelated 2-ModeratelyRelated 3 –Strongly related

Justification for the mapping

PO1: Technical Competence: Students will acquire specialized technical skills and knowledge relevant to their chosen vocation, enabling them to perform tasks effectively and efficiently in their respective industries.

CO1: Students will develop technical skills in inventory management, essential for performing effective and efficient tasks in retail and related industries. Mastery of inventory management techniques contributes directly to technical competence in vocational settings.

CO2: Students will gain knowledge about merchandise processes and their impact on business outcomes. Understanding these aspects is crucial for executing tasks effectively in the retail industry, enhancing technical competence.

CO3: By learning about campaign planning, students will gain skills in strategizing for business success. This competency is vital for optimizing performance in various vocational roles, aligning with the technical skills expected in the industry.

CO4: The ability to set SMART goals helps students align their efforts with business objectives. This skill is crucial for performing tasks effectively and contributes to overall technical competence in a vocational setting.

CO5: Students will develop analytical skills and problem-solving abilities related to departmental performance. Identifying and addressing performance factors is essential for technical competence in various industries.

CO6: Understanding and implementing customer retention strategies are important for enhancing service delivery and business success. This knowledge contributes to the technical skills necessary for effective performance in customer-facing roles.

CO7: Exploring innovations in customer experience helps students stay updated with industry trends and enhance service quality, equipping them with skills needed to improve service delivery.

PO2: Problem-Solving Skills: Students will develop the ability to identify, analyze, and solve problems encountered in their vocational field, using both theoretical knowledge and practical experience.

CO1: Understanding inventory management involves problem-solving related to stock levels, order accuracy, and logistics. Students will learn to identify issues in inventory processes, analyze inventory data, and implement solutions.

CO2: Students will address problems related to merchandise procurement and handling, such as sourcing issues and quality control. They will analyze these problems and devise strategies to improve buying practices and overall business success.

CO3: Campaign planning involves solving problems related to market trends, customer engagement, and promotional effectiveness. Students will analyze these factors to develop effective campaigns that address business challenges.

CO4: Setting SMART goals involves problem-solving skills to address performance gaps and align objectives with store goals. Students will identify areas needing performance improvements and create actionable goals.

CO5: Problem-solving in customer retention involves addressing issues related to customer satisfaction and loyalty. Students will analyze problems affecting customer retention and implement strategies, such as loyalty programs.

PO3: Employability Skills: Students will gain employability skills such as communication, teamwork, leadership, adaptability, and professionalism, which are essential for success in the workplace.

CO1: Students must adapt to different inventory management systems and practices as they evolve.

CO2: Merchandise buying involves negotiating and communicating effectively with suppliers and understanding market trends.

CO3: Adapting campaigns based on feedback and performance metrics requires flexibility and responsiveness.

CO4: Professionalism is reflected in setting realistic and measurable goals that align with business performance.

CO5: Collaborating with team members to analyze performance improves overall departmental effectiveness.

CO6: Implementing customer retention strategies, including loyalty programs, involves clearly communicating benefits to customers.

CO7: Leading initiatives to implement innovative customer experiences requires vision and leadership.

PO4: Industry Relevance and Entrepreneurial Abilities: Students will adopt knowledge and skills relevant to the current needs and practices of the industry they are entering, fostering entrepreneurial skills to equip them for starting and managing their own businesses.

CO1: Understanding current inventory management methods is crucial for aligning with industry practices and standards.

CO2: Making informed purchasing decisions and managing merchandise effectively are essential for running a successful business.

CO3: Planning and executing effective campaigns is crucial for entrepreneurs to drive sales and market their businesses successfully.

CO4: Implementing effective customer retention strategies is key for entrepreneurs to maintain a loyal customer base and sustain their business.

PO5: Ethical and Social Responsibility: Students will be aware of the ethical considerations and social responsibilities associated with their vocational field and will apply ethical principles in their professional practices.

CO1: Proper handling and buying practices can support ethical sourcing and responsible business practices, contributing to positive social impact.

CO2: Campaigns should promote socially responsible messages and contribute positively to the community, avoiding exploitation and supporting ethical causes.

CO3: Creating SMART goals involves setting realistic and ethical objectives that do not encourage unethical behavior.

CO4: Ethical customer retention strategies should avoid manipulative practices, ensuring fairness and transparency.

CO5: Innovations in customer experience should enhance customer experiences ethically and contribute positively to the community.

PO6: Environmental Awareness: Students will apply the knowledge, skills, attitudes, and values required to take appropriate action regarding environmental degradation, climate change, pollution control, and effective waste management.

CO1: Understanding inventory management includes recognizing the environmental impact of inventory practices, helping mitigate environmental degradation.

CO2: Knowledge of ethical and sustainable sourcing practices in merchandise buying can help reduce environmental impact.

CO3: Campaign planning can incorporate environmental themes and promote sustainable practices.

CO4: Creating SMART goals can include environmental objectives such as reducing energy consumption and implementing recycling programs.

CO5: Identifying factors influencing departmental performance can involve evaluating the environmental impact of operations.

CO6: Customer retention strategies can promote eco-friendly products and sustainability initiatives.

CO7: Innovations in customer experiences can include adopting green technologies and practices to reduce environmental impact.

PO7: Research and Innovations: Depending on the program, students may develop research and innovation skills to contribute to advancements in their vocational field.

CO1: Understanding different inventory management methods requires research into best practices and innovations.

CO2: Knowledge of merchandise buying and handling can lead to innovative strategies that improve business success.

CO3: Campaign planning involves research into market trends and consumer behavior, driving innovative marketing strategies.

CO4: Creating SMART goals requires analysis and research into performance metrics, driving improvements.

CO5: Addressing factors influencing performance involves research into departmental operations and problem-solving.

PO8: Global Perspective: In an interconnected world, programs may emphasize the importance of understanding global trends and markets relevant to students' vocations.

CO1: Understanding inventory management methods across different industries requires awareness of global practices and standards.

CO2: Identifying factors influencing performance can be affected by global economic conditions and international competition.

CO3: Customer retention strategies must be adapted to different cultural and regional contexts.

CO4: Innovations in customer experience often draw from global best practices and emerging trends.

PO9: Multidisciplinary Studies: Students will adopt an academic approach integrating knowledge and methodology from various disciplines for a comprehensive understanding of job and business opportunities.

CO1: Understanding various methods of inventory management requires integrating knowledge from logistics, operations, and economics.

CO2: Merchandise buying and handling intersect with finance, marketing, and logistics.

CO3: Campaign planning draws from marketing, psychology, and data analytics.

CO4: Creating SMART goals involves knowledge from strategic management, data analysis, and organizational behavior.

CO5: Understanding departmental performance requires integrating knowledge from management, finance, and organizational behavior.

CO6: Customer retention strategies involve insights from marketing, psychology, and economics.

CO7: Innovations in customer experiences combine knowledge from technology, marketing, and design.

PO10: Community Engagement: Students will demonstrate the capability to participate in community-engaged services and activities for promoting the well-being of society.

CO1: Efficient inventory management can support local businesses and ensure essential goods are available in the community.

CO2: Knowledge of merchandise buying can improve community-focused initiatives, such as organizing charity drives.

CO3: Skills in campaign planning can promote local causes and community events.

CO4: Creating SMART goals is essential for effectively managing community projects.

CO5: Identifying and addressing performance factors can enhance community-focused programs.

CO6: Customer retention strategies can engage and retain community members in local initiatives.

CO7: Innovations in customer experiences can improve community services and engagement.