



HAJEE KARUTHA ROWTHER HOWDIA COLLEGE

(An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai.)

Uthamapalayam, Theni District. Pin Code: 625 533.

DEPARTMENT OF COMMERCE

PART – IV NME COMMERCE

SYLLABUS

Choice Based Credit System – CBCS

(As per TANSICHE/MKU Guidelines)

(Academic Year 2020 -2021 onwards)

Details of Course Category, Code, Credits & Title

Course Category	Course Code	Course Title	Hrs	CIAE	TEE	Max. Marks	Credits
Semester - I							
Part - IV							
NME - I	20UCRN11	Business Accounting	2	25	75	100	2
Semester - II							
Part - IV							
NME - II	20UCRN21	Retail Marketing	2	25	75	100	2

Course Code	Course Title	Category	Total Hours	Credits
20UCRN11	Business Accounting	NME - I	30	2

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	✓
National	
Global	

Preamble

Provide the fundamental knowledge Bookkeeping and Accounting. To Know the preparation of Journal and Ledger accounts and to learn the preparation of final accounts of sole trading organization.

Syllabus

UNIT I

6 Hours

Introduction – Book keeping – Accountancy – Double Entry System – Classification of Accounts – Rules – Scope, Advantages and Limitations of Double Entry System.

UNIT II

6 Hours

Books of original entry – Journal – Ruling of Journal book – Compound entry- Advantages of Journal

UNIT III

6 Hours

Sub-division of Journal – Subsidiary Books- Purpose – Purchase, Sales and their return books.

UNIT IV

6 Hours

Books of final entry – Ledgers – Purpose – Ruling and balancing of the Ledger accounts – Preparation of Trial Balance from the given balances.

UNIT V

6 Hours

Final accounts of sole trading concern (simple adjustment).

Text Book

Dr. A. Sulthan Mohideen, *Business Accounting*, Selp Publication, Trichy, 2017, 5th edition.

Reference Books

R.S.N. Pillai & Bagawathi, *Fundamentals of Advanced Accounting*, S. Chand & Company Ltd, 2016.

M.C. Shukla & T.S. Grewal, *Advanced Accounts*, S. Chand publications, 2017, 19th edition.

T.S. Reddy & A. Murthy, *Advanced Accountancy*, Margham Publications, 2017.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Introduction, Book keeping.	2	Chalk & Talk
1.2	Accountancy, Double Entry System, Classification of Accounts, Rules.	2	E-Resources
1.3	Scope, Advantages and Limitations of Double Entry System.	2	Discussion
UNIT - II			
2.1	Books of original entry, Journal.	2	Discussion
2.2	Ruling of Journal book,	2	Chalk & Talk
2.3	Compound entry, Advantages of Journal.	1	E-Resources
2.4	Books of original entry, Journal.	1	Discussion
UNIT - III			
3.1	Sub-division of Journal, Subsidiary Books.	3	E-Resources
3.2	Purpose Purchase, Sales and their return books.	3	Chalk & Talk
UNIT - IV			
4.1	Books of final entry, Ledger, Purpose.	2	Chalk and Talk
4.2	Ruling and balancing of the Ledger accounts.	2	Chalk and Talk
4.3	Preparation of Trial Balance from the given balances.	2	Chalk and Talk
UNIT - V			
5.1	Final accounts of sole trading concerns with simple adjustments.	6	E-Resources
Total		30	

Course Designer

Dr. A. Sulthan Mohideen

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UCRN21	Retail Marketing	NME - II	30	2

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	✓
National	
Global	

Preamble

To give fundamental knowledge on the structure, function and the evolution of Retail Industry, to acquire knowledge of retail marketing, retail pricing and retail logistic, to understand the importance global retailing and future of retailing.

Syllabus

UNIT I	6 Hours
Introduction – Retailing as an activity – Retail Marketing – Consumer behavior and retails operations.	
UNIT II	6 Hours
Management of service and quality in retailing – - Retail marketing mix and product – Merchandise Management	
UNIT III	6 Hours
Retail pricing – Retail promotion – Retail logistics and distribution.	
UNIT IV	6 Hours
Methods and approaches to retail marketing planning – retail location strategies and decisions – Management of a retail brand and its applications	
UNIT V	6 Hours
Consumerism and ethics in retailing – International retailing – Future of retailing.	

Reference Books

- David Golbert, *Retail Marketing Management*, Financial Times Prentice Hall, 2003.
- Rover Cox, *Retailing - an Introduction*, Pearson Education, 2006, 5th edition.
- Barry Berman, Joel R. Evans, *Retail Management - A Strategic Approach*, Financial Times Prentice Hall, 2003.
- Cynthia R, *Merchandising and Match for Retailing*, Financial Times Prentice Hall, 2004.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Introduction, Retailing as an activity.	3	Chalk & Talk
1.2	Retail Marketing, Consumer behavior and retails operations.	3	E-Resources
UNIT - II			
2.1	Management of service and quality in retailing.	3	Discussion
2.2	Retail marketing mix and product, Merchandise Management.	3	Chalk & Talk
UNIT - III			
3.1	Retail pricing, Retail promotion	3	E-Resources
3.2	Retail logistics and distribution	3	Chalk & Talk
UNIT - IV			
4.1	Methods and approaches to retail marketing planning.	3	Discussion
4.2	Retail location strategies and decisions Management of a retail brand and its applications.	3	E-Resources
UNIT - V			
5.1	Consumerism and ethics in retailing.	3	E-Resources
5.2	International retailing, Future of retailing.	3	E-Resources
Total		30	

Course Designer

Dr. A. Sulthan Mohideen

Assistant Professor of Commerce