

VOCATIONAL CURRICULUM -2023-24

RETAIL MANAGEMENT (215)



State Institute of Vocational Education

**O/o the Commissioner of Intermediate Education,
Telangana State, Hyderabad**

&

Board of Intermediate Education

Telangana State, Hyderabad



Department of Intermediate Education

Foreword

In the Era of Liberalization and Globalization, there is a paradigm shift in the teaching-learning methodology which aims at achieving a holistic approach towards development of students' knowledge and skill-sets. Education when combined with vocational training encourages skill enhancement and competency that can facilitate self-sustenance through self-employability or making students job-ready and the Vocational Training Courses offered by the Telangana State Board of Intermediate Education, ensures these outcomes.

In this regard, I am pleased to note that the State Institute of Vocational Education, under the aegis of Commissionerate of Intermediate Education, Telangana, Hyderabad, has redesigned the curriculum by up-scaling the content, based on the need-based analysis to bridge the gap between the Academia and the Industry. The 'learning while doing' approach is emphasized upon, in vocational programmes. These courses typically include internships. Hence, students are braced with the knowledge and skill to become productive and are able to deliver the expected outcomes of the Course.

The Vocational Courses' curriculum has been revised for the Academic Year 2023-24 onwards, by the State Institute of Vocational Education (SIVE) and the Telangana Board of Intermediate Education (TSBIE). I believe, the revised curricula will benefit vocational students by providing opportunities to acquire skills in demand-driven, economically-beneficial fields of study.

With best wishes,

Commissioner of Intermediate Education
Govt. of Telangana

S No.	Contents	Page No.
I	Introduction	4
II	Objectives of the Course	5
III	Skills to be provided	5
IV	Job Opportunities a) Wage Employment b) Self-Employment	5
V	Scheme of Instruction and Examination	6
SYLLABUS		
VI	First year Theory Paper I: Business Organization and Management Paper II: Accountancy & Computers- I Paper III: Retail Marketing Practical Paper I: Business Organization and Management Paper II: Accountancy & Computers- I Paper III: Retail Marketing	9
VII	Second Year Theory Paper I: Retail Management Paper II: Accountancy II Paper III: Elements of Salesmanship Practical Paper I: Retail Management Paper II: Accountancy II Paper III: Elements of Salesmanship	15
VIII	Model Question Papers	21
IX	List of Equipment a) Collaborating Institutions for curriculum transaction b) On – the – Job Training Sites	34
X	Teaching staff and their Qualification	34
XI	Vertical Mobility	34
XII	Equivalency of Papers	34
XIII	List of Participants	35

INTRODUCTION

The objectives of Vocational Education System in the context of fulfilment of national goal are to train the students for employment in the growing sectors of economy, both organized and unorganized, to provide an alternative channel for higher education and to prepare students for self – reliance and gainful employment. Accounting & Taxation industry has grown by leaps and bounds and the diversification of activities has led to exponential increase in the availability of job opportunities in the Financial Market related service industry. To cater to the requirements of the Accounts and Taxation industries, this Accounting & Taxation course syllabus has been drafted.

At present 29 Vocational Courses are offered at Intermediate Level in Telangana State. As per the guidelines given in the National policy on Education, all the Vocational Courses are terminable in nature. The present curriculum is so framed to meet the challenges on one side and the requirements of such sector on the other.

It is therefore felt necessary to convert the Vocational Courses as Job oriented courses and to refine the syllabus for the existing Vocational courses. Accordingly, to accomplish this task it is decided to conduct the curriculum development work shops with expert committees. The members entrusted with the task of preparation of syllabi hail from various reputed organizations and institutions of varied nature i.e., academicians, professionals and stakeholders. They felt more emphasis is to be given for practical training, hence more importance has been given to On-the-Job Training in the present syllabi.

II. COURSE OBJECTIVES:

- To understand the basic concepts of Accountancy and Taxation
- To impart skills to the students on the services provided by the Accounts and Taxation industry
- To impart skills in various non-banking and allied financial service areas
- To acquire computer operational skills with knowledge of accounting packages.
- To prepare the students for taking up wage and self-employment

III. SKILLS:

- Skills in Accounting & Taxation services.
- Skills in Mutual Funds, stock markets, Chit funds, Micro Finance, etc.
- Skills in computer profession i.e., MS Office, MIS, Accounting packages, Data base etc.
- Skills in banking related services.
- Awareness about banking activities and banking to customers.

DURATION OF COURSE:

- Duration of the Course will be 2 academic years.

IV. JOB OPPORTUNITIES:

(a) Wage Employment

- Super bazaars / Malls / Hotels
- Direct selling agency
- Recovery agencies
- Mutual fund companies
- Micro financial institutions.

(b) Self Employment

Consultant for filing Income Tax Returns

- Preparing Service Tax Returns
- Postal saving Agents
- Banks Direct Selling Agents
- Verification Agents
- Recovery Agents
- Establishment of Micro Finance
- Door step Banking
- Establishment of chit funds
- Money lending / Pawn brokers

**ANNUAL SCHEME OF INSTRUCTION AND EXAMINATION FOR
RETAIL MANAGEMENT
FIRST YEAR**

Part-A		Theory		Practical's		Total	
		Periods	Marks	Periods	Marks	Periods	Marks
1.	English	150	50	0	0	150	50
2.	General Foundation course	150	50	0	0	150	50
Part-B							
3.	Paper-1 Business Organization	135	50	135	50	270	100
4.	Paper-II Accountancy & Computers- I	135	50	135	50	270	100
5.	Paper-III Retail Marketing	135	50	135	50	270	100
6.	Part-C OJT	0	0	365	100	365	100
Total		705	250	770	250	1475	500

SECOND YEAR

Part-A		Theory		Practical's		Total	
		Periods	Marks	Periods	Marks	Periods	Marks
1.	English	150	50	0	0	150	50
2.	General Foundation course	150	50	0	0	150	50
Part-B							
3.	Paper-1 Retail Management	110	50	115	50	225	100
4.	Paper-II Accountancy & Tally - II	65	50	160	50	225	100
5.	Paper-III Elements of Salesmanship	110	50	115	50	225	100
6.	Part-C OJT	-	-	450	100	450	100
7.	Total	630	250	795	250	1425	500
TOTAL 1st YEAR AND 2nd YEAR MARKS 1000							

EVALUATION OF ON-THE-JOB TRAINING:

The “On the Job Training” shall carry 100 marks for each year and pass marks is 50. During on the job training the candidate shall put in a minimum of 90 % of attendance.

The evaluation shall be done in the last week of January.

Marks allotted for evaluation:

S.No	Name of the activity	Max. Marks allotted for each activity
1	Attendance and punctuality	30
2	Familiarity with technical terms	05
3	Familiarity with tools and material	05
4	Manual skills	05
5	Application of knowledge	10
6	Problem solving skills	10
7	Comprehension and observation	10
8	Human relations	05
9	Ability to communicate	10
10	Maintenance of dairy	10
	Total	100

NOTE: The On the Job Training mentioned is tentative. The spirit of On-the-Job training is to be maintained. The colleges are at liberty to conduct on the job training according to their local feasibility of institutions & industries. They may conduct the entire on the job training periods of (365) I year and (450) II year **either by conducting classes in the morning session and send the students for OJT in afternoon session or two days in week or weekly or monthly or by any mode which is feasible for both the college and the institution.** However, the total assigned periods for on-the-job training should be completed. The institutions are at liberty to conduct On the Job training during summer also, however there will not be any financial commitment to the department.

SYLLABUS
RETAIL MANAGEMENT
FIRST YEAR
PART B – VOCATIONAL SUBJECTS
PAPER – I: BUSINESS ORGANISATION AND MANAGEMENT
(THEORY & PRACTICAL)

TIME SCHEDULE, WEIGHTAGE & BLUE PRINT

S.No	NAME OF THE UNIT	No. Of Periods		Weightage in marks	Short answer questions	Essay/ Problem questions
		Theory	Practical			
01	Basic Concepts of Business	15	15	10	2	1
02	Forms of Business Organisations	20	20	8	1	1
03	Non Corporate form of Business Organizations	15	15	8	1	1
04	Corporate Business Organizations	20	20	10	2	1
05	Sources of Business Finance	20	15	8	1	1
06	Micro Small and Medium Enterprises and Multinational Corporations	15	15	8	1	1
07	E Business	10	15	8	1	1
08	Introduction to Management	20	20	8	1	1
	Total	135	135	68	10	08

Note: The question paper contains two sections.

Section – A of question paper contains 10 questions carries 2 marks each. The student has to answer all questions.

Section – B of question paper contains 8 questions carries 6 marks each. The student has to answer five questions.

COURSE CONTENTS:

- 1. Basic Concepts of Business:** – Business- Profession- Features- Objectives –Commerce-Trade and Industry - Types of trade- Aids to Trade- Types of Industries.
- 2. Forms of Business organizations:**
Concept and Meaning of Business Organizations - Forms of Business Organizations: Non-Corporate Business Organizations: Sole Proprietorship, Joint Hindu Undivided Family Business, Partnership, Cooperative Business / Corporate Company form of Organization.
- 3. Non-Corporate form of Business Organizations:**
Sole Proprietorship – Features- Advantages and Disadvantages
Joint Hindu Family- Features - Advantages and Disadvantages
Partnership and Limited Liability Partnership Features - Types of partners- Advantages and Disadvantages.
Cooperative Societies: Features- Advantages and Disadvantages.
- 4. Corporate Business Organizations:** Company-Meaning and definition of company as per Companies Act 2013 - Classification of Companies - Advantages and Disadvantages of a company.
Incorporation of company: Important documents for registration - Memorandum of Association, Articles of Association, Prospectus.
- 5. Sources of Business Finance:**
Sources of Business Finance - Long term sources -Medium term sources -Short term sources
Securities Market: Stock Exchange -Meaning and functions of stock exchange.
- 6. Micro Small and Medium Enterprises and Multinational Corporations:**
Meaning and definition of MSMEs - MSME Act, significance of MSMEs.
MNCs : Meaning and Definition of M.N.Cs - Features - Advantages and Disadvantages.

7. E -Business

Meaning and definition of E Business - scope - Benefits of E- Business -Types of E- Business.

8. Introduction to Management: Meaning-Definition -Objectives - Principles - Functions.

Reference Books:

1. Jones & Mathew: Organization Theory, designed change – Vikas Publishers
2. P. N. Reddy – Principles of Business Organizations – S. Chand Publications
3. Nathan S. Collier - A Different types of Business Organizations – Wiley Publications

PRACTICAL ACTIVITIES UNDER BUSINESS ORGANISATION AND MANAGEMENT

Collection, display and filling of various dummy documents relating to forming of sole trader, partnership, joint stock companies, co-operative societies like partnership deed, memorandum of association, articles of association, prospectus / statement in lieu of prospectus, invitation of public deposits, invitation of shares. Visiting a bank and collecting various pay-in-slips, withdrawal modes, filling Demand draft forms, fixed deposit forms, forms relating to opening of account in bank etc., Awareness about KYC norms.

Visiting various types of warehouses and collecting flow chart of their activities

Visiting various types of transport / RTA offices and observe day to day activities during OJT and collect information.

Visiting various advertisement agencies and observing their charging tariff and the importance / advantages of advertisement.

Collect data of Success / failure stories of Entrepreneurs with case study.

Charts and building models of activities in bank, warehousing & insurance in class rooms.

RETAIL MANAGEMENT
FIRST YEAR
PART B – VOCATIONAL SUBJECTS
PAPER – II: ACCOUNTANCY & COMPUTERS – I (THEORY& PRACTICAL)
TIME SCHEDULE, WEIGHTAGE & BLUE PRINT

S.No	Name of the Unit	No. Of Periods		Weightage in marks	Short answer questions	Essay /Problem questions
		Theory	Practical			
01	Introduction to Accountancy	15	05	10	2	1
02	Records of Business Transactions	15	10	8	1	1
03	Preparation of Subsidiary Books	10	10	8	1	1
04	Ledger	25	10	8	1	1
05	Cash Book	10	15	8	1	1
06	Bank Reconciliation Statement	15	10	8	1	1
07	Final Accounts of Trading concerns	20	20	8	1	1
08	Fundamentals of Computer Application	25	55	10	2	1
	Total	135	135	68	10	08

Note: The question paper contains two sections.

Section – A of question paper contains 10 questions carries 2 marks each. The student has to answer all questions.

Section – B of question paper contains 8 questions carries 6 marks each. The student has to answer five questions.

COURSE CONTENTS:

- 1. Introduction to Accountancy:** Book keeping and Accounting – Double entry book keeping system -Accounting concepts and Conventions – Accounting Standards – IFRS.
- 2. Records of Business Transactions:** Introduction- Concept of Voucher - Preparation of Voucher - Accounting Equation - Classification of Accounts – Rules of Debit and Credit – Journal – Journal Entries.[including problems].
- 3. Preparation of Subsidiary Books** – Meaning and importance of Subsidiary books -Types of subsidiary books (including Problems).
- 4. Ledger** – Meaning – Process of ledger posting –Balancing the Accounts – Grouping of accounts – Trial Balance – Meaning and importance – Preparation of Trial Balance (including Problems)
- 5. Cash Book:** Meaning – Advantages -Types of cash book – Simple or single column cash book – Two column cash book – Three column cash book – Petty cash book - (including Problems)
- 6. Bank Reconciliation Statement:** (BRS) Meaning –Nature of Pass book – Reasons for differences – Procedure for preparation of BRS (Favourable and Unfavourable Balances) (including Problems)
- 7. Final Accounts of Sole Trading Concerns:**–Meaning – Objectives – Advantages and Limitations-Capital and Revenue items- Preparation of Trading account, Profit & Loss account and Balancesheet with adjustments (including Problems)
- 8. Fundamentals of Computer Application:** Meaning – Characteristics and importance of computers in accounting- MS Office: MS WORD – MS EXCEL - MS POWERPOINT.

Reference Books:

1. P. C. Tulsian – Financial Accounting & Analysis – Tata McGraw Hill Publications
2. S. N. Maheswari – Financial Accounting & Analysis – Vikas Publications
3. V. K. Goyal – Financial Accounting – EXCEL Books
4. E. Balaguruswamy - Fundamentals of Computers Tata C Graw Hill Education Pvt, Ltd.,

PRACTICAL ACTIVITIES UNDER ACCOUNTANCY & COMPUTERS:

PROBLEMS IN JOURNAL

PROBLEMS IN LEDGER

PROBLEMS IN SUBSIDIARY BOOKS

PROBLEMS IN CASH BOOK

PROBLEMS IN BANK RECONCILIATION STATEMENT

PROBLEMS IN FINAL ACCOUNTS

WINDOWS:

Basics of windows operation, copying, moving of files, creating, deleting, renaming folders, creating shortcuts, placing shortcuts, operation of control panel, screen setting, mouse setting, viewing files with my computer, viewing files with explorer, deleting files, folders and retrieving from cycle bin, installing software/uninstalling software, hardware, printing text documents.

MS – WORD:

Creating and saving a document, operation of tool bars, selecting menus from the drop menus, formatting the text, spell checking, mail merging, printing of document

MS – EXCEL

Introduction to electronic spreadsheets, entering column titles, entering numbers, editing data, selecting cells, calculations using formulas, copying data, moving data, drag and drop feature, clearing cell contents, saving a work book, closing a work book, working with work sheets, inserting and deleting worksheets, etc. Problems of Final Accounts using Excel.

WINDOWS: Demonstrate use of start button

- Demonstrate viewing of the setting option in the start menu
- Demonstrate loading of control panel and understand selecting the items
- Demonstrate changing date and time, screen settings, printer settings
- Demonstrate changing of settings of mouse
- Demonstrate creating of folders
- Demonstrate deleting of files, folders, un-deleting of files and folders
- Create text file using word pad or notepad
- Format the text document with all the features available in word pad
- Print the document created using word pad, note pad

MS – WORD: Demonstrate starting MS word

- Identify the word screen elements
- Identify the tool bars on the screen
- Demonstrate creating a sample text
- Demonstrate text formatting
- Demonstrate page formatting
- Demonstrate search and replace of text
- Demonstrate selecting, deselecting the text from menu and copying
- Demonstrate spell checking
- Demonstrate mail merging of documents

MS – EXCEL

Describe the EXCEL window

- Define the term cell, current cell, cell pointer, range
- List the toolbars of EXCEL and their functionality
- Demonstrate procedure to Edit the contents of the cell
- Demonstrate the procedure to format the cells with numbers
- Demonstrate the procedure to format the text in the cells
- Demonstrate the procedure to change the width of the cells
- Demonstrate the procedure to change the height of the cells
- List the operators used in formula
- Procedure to enter formulae with functions

RETAIL MANAGEMENT
FIRST YEAR
PART B – VOCATIONAL SUBJECTS
PAPER – III: RETAIL MARKETING (THEORY& PRACTICAL)
TIME SCHEDULE, WEIGHTAGE & BLUE PRINT

S. No	Name of the Unit	No. of Periods	Weightage in marks	Short answer questions	Essay/ Problem questions
01	Fundamentals of Retailing	15	10	2	1
02	Retail Marketing Mix	15	8	1	1
03	Merchandising Management	20	8	1	1
04	Retail Store Layout and Design	10	8	1	1
05	Retail Selling Skills	20	8	1	1
06	Customer Relationship Management in Retailing	15	8	1	1
07.	Retail Store Practices	20	8	1	1
08.	Retailing in India	20	10	2	1
		135	68	10	08

Note: The question paper contains two sections.

Section – A - question paper contains 10 questions and carries 2 marks each. The student has to answer all questions. **Section – B** - question paper contains 8 questions and carries 6 marks each. The student has to answer five questions.

Content

Unit-I: Fundamentals of Retailing:

Meaning-Basics of Retailing-Classification of Retailers, Retail Formats: Understand the Concepts-Retail Formats-Types of Retail Formats Functions of Retailers: General and Modern Trade, Understand the Functions of Retailers, Identify the duties and the responsibilities of retailers, Retailing Demography: Identify the segments for Urban and Rural areas, Find out the Driving forces in Indian Retailing, Career Prospects in Retailing

Unit-II: Retail Marketing Mix:

Product Mix: Acquaint with marketing mix-features of product mix, product life cycle, Price Mix: Identify the Price mix: Features and Importance-Identify the methods of Pricing in Retailing- Promotion Mix, Place Mix: Identify the Promotion Mix-Identify the objectives and elements of Promotion mix, Place mix: Understand the concept of Place Mix-Importance and process-objectives and features of place mix.

Unit-III: Merchandise Management:

Definition of Merchandise: Describe the benefits of Merchandise-Understand how merchandising helps in high product visibility Functions of Merchandising: Identify the steps in determining the right assortment of Merchandising, Visual Merchandising; Identify the basic aspects of visual merchandising- Evaluate the impact of display of merchandise, Role and Responsibilities of Merchandising: Planning and preparation display of products.

Unit IV: - Retail Stores Layout and Design:

Types of Retail Location: Classify the different locations of retail store Stores Layout: Identify the steps in store layout Design Decision: Identify the elements of store design decision Functions of Retail Store Associate: Identify the major functions and responsibility of store associate.

Unit-V: - Retail Selling Skills:

Methods of Selling: Methods of selling in retail-sales promotion activities in store Selling Process: Potential Customer- Receive and Agree the Customer Salesmanship: Maintain the availability of products for sale of customers in retail environment Qualities of Good Salesperson: Describe the process of objections handling in the retail.

Unit-VI: CRM In Retailing:

CRM Process: Concept of CRM, Importance of CRM- learn to improve CRM Duties & Responsibilities: Check the storage and care if stock available to customers, Customer Retention Strategies: Identify concept of customer retention and various customer retention strategies - Handling Customer Grievances: Discuss ways to respond to customer grievances-identify how to reward customer loyalty.

Unit-VII: Retail Store Practice:

Health Care: Describe the health care activities-health care rights in retail organisation- identify the responsibilities of employees and employees for workplace health and safety.

Personal Grooming: Skills required for personal grooming- Enlist the work-related injuries and report them to supervisors.

Hazards at Workplace: Hazardous Products – preventive measures, State various emergencies-escape route from various obstructions.

Safety Workplace: practice safety measures – tips to control injuries- violence- harassment- shoplifting and robbery.

Unit-VIII: Retailing in India:

Evolution of Retailing, Trends in Retailing, Indian Organised Retail Market, FDI in Indian organized retail sector, Emerging Retail Trends.

References: -

1. Mahapatra Arun – The Art of Retailing – The Lotus Press Publications and Distributors
2. Gibson & Vedamani – Retail Management – Functional Principals and Practices – JAICO Publishing House, Mumbai
3. Swapna Pradhan – Retailing Management, Texts and Cases – McGraw Hill Publications, New Delhi

RETAIL MANAGEMENT
FIRST YEAR
PART B – VOCATIONAL SUBJECTS
PAPER – III: RETAIL MARKETING (PRACTICAL)

1. To Visit Market and List out the types of general outlet available in your assign territory and classify them into different categories convenient stores general stores and stationery stores etc..
2. Visit market and list out segment wise brands Selling available in a store.
3. Sales process in retail Establishments. To find out channels through selected consumer product research the ultimate end-user Ex; FMCG LIFE GOODS etc.
4. Visit The Office Of the distributor/Market of Some Consumer/Industries Goods and Discuss the Distribution Channels Used by Them in Order To Make Their Product Available To The Buyers.
5. Students May Be Required to Observe Important Features and benefits Of the Sales Promotion Schemes Being Run for Some Consumer Products in the Market through Newspaper, Radio and T.V adds.
6. Students May Be Asked to Design Different Ways in Which a Given Product Can Be Promoted in the Market. .
7. Collection of Data on Prices, Customers Profile (Age, Occupation, Religion, Educational Background, Income, Social Background Etc.) In Respect of Some of the Competitive Brands of a Specified Product (Toilet Soap, Tea Leaves) With the Help of Group Discussion on the Concerned Unit.
8. Exercise in identifying, distinguishing features and benefits of package of few competitive brands

RETAIL MANAGEMENT
SECOND YEAR
PAPER – I: RETAIL MANAGEMENT (THEORY& PRACTICAL)
TIME SCHEDULE, WEIGHTAGE & BLUE PRINT

S.No	Name of the Unit	No. of Periods	Weightage in marks	Short answer questions	Essay/ Problem questions
01	Introduction of Retail Management	15	10	2	1
02	Retail Organisation, Strategy and Planning	15	8	1	1
03	Inventory Management in Retail	20	8	1	1
04	Stores Management & Visual Merchandising	10	8	1	1
05	Logistics & Supply Chain Management in Retailing	20	8	1	1
06	E-Retailing & Retail Technology	15	10	2	1
07.	Retail Sales Supervision	20	8	1	1
08.	Ethics in Retailing	20	8	1	1
		135	68	10	08

Note: The question paper contains two sections.

Section – A - question paper contains 10 questions and carries 2 marks each. The student must answer all questions. **Section – B** - question paper contains 8 questions and carries 6 marks each. The student must answer five questions.

Content

Unit-I: Introduction of Retail Management:

Introduction, Concept, Meaning and Definition of Retail Management; Evolution of Retail Management; Elements of Retail Management; Importance of Retail Management; Understanding Retail Customer; Challenges in Retailing

Unit-II: Retail Organisation, Strategy and Planning:

Concept and Importance of Retail Organisation; Structure of Retail Organisation; Retailing Strategy: Financial Strategy-HRM Strategy-Information System Strategy.

Unit-III: Inventory Management in Retail:

Introduction to Inventory in Retail: Concept of Inventory - Types of Inventory-Methods of Inventory; Inventory Management in Retail: Objectives of Inventory Management - Benefits of Inventory Management; Inventory Control in Retail: Concept of Inventory Control - Methods of Inventory Control; Duties and Responsibilities of Inventory Supervisor: Functions of Inventory Supervisor - Duties and Responsibilities of Inventory Supervisor.

Unit IV: - Stores Management & Visual Merchandising:

Store Management: Responsibilities of Store Manager; Store Security: Security Functions Identifying various security points - Coding System -Material Handling in Stores - Management of Modern Retail

Stores; Visual Merchandising Techniques: Controlling Costs and Reducing Inventories - Customer Service -Planning Merchandise Assortments.

Unit-V: - Logistics & Supply Chain Management in Retailing:

Introduction to SCM: Concepts and Importance of SCM-Advantages and Disadvantages of SCM; Principles of SCM: Identify the principles of SCM-Parameters of Direct and Indirect Distribution; Participants in the Process of SCM: Types of Intermediaries-Channels of Distribution and their services for consumer goods; Steps in SCM: Identify the steps in SCM-Component needs in the process of SCM.

Unit-VI: E-Retailing & Retail Technology:

Introduction to E-Retailing: Introduction to E-Retailing-Advantages of E-Retailing; E-Marketing: Concept and Importance of E-Marketing- Differentiate between E-Marketing and Traditional Marketing; Telemarketing: Concepts and Advantages of Telemarketing - Categorize the Telemarketing Activities; Internet Business: Concept and Objectives of Internet Business - Issues on Internet Business.

Unit-VII: Retail Sales Supervision:

Role of Supervisor: Identify Customer Needs - Display of Products in Retail; Sale and Delivery of Products: Product Sales Process - Delivery of Products to Customers; Maintenance of Stores Area: Maintenance and Cleaning of Stores Area-Effective Communication with stakeholders; Functions and Responsibilities of Sales Supervisor: Functions of Sales Supervisor-Responsibilities of Sales Supervisor.

Unit-VIII: Ethics in Retailing:

Ethics in Retailing; Social Responsibility in Retailing - Consumerism in Retailing - Ethical Issues in Indian Retailing; Ethical Practices towards Consumers.

Reference Books:

1. Swapna Pradhan – Retailing Management, Texts and Cases – McGraw Hill Publications, New Delhi
2. Gibson & Vedamani – Retail Management – Functional Principles and Practices –JAICO Publishing House, Mumbai

RETAIL MANAGEMENT
SECOND YEAR
PAPER – I: RETAIL MANAGEMENT (PRACTICAL)

1. Visit to different types of organize outlets (modern trade) to observe the following: Types of stores and their location Various ways of stores layout.
2. Visit the outlet and observe the following: Product arrangement in the racks.
3. Visit the outlet and observe the following, planogram, facsimile, and POS material...
4. Exercise in assessing the demand for selected products in given segment
5. A visit to a few retail stores to find out what sales promotion scheme being use by them also ascertain their usefulness to the retail stores.
6. Collection of information in respect of shopping behaviour of people- say unit of purchase, frequency, reason for purchase with regard to an administered to a select number of shoppers.
7. Practice and simulated exercise in organizing clearance sales and other sales promotion activities.
8. Visit to manufacturing marketing establishment in order to provide the student exposure in various methods of packing and marketing there on.
9. The student should be aware of handling event management independently. He should be given to handle the live function like college day maintenance, retirement function, fare parties etc

RETAIL MANAGEMENT
SECOND YEAR
PART B – VOCATIONAL SUBJECTS
PAPER –II: ACCOUNTANCY – II (THEORY & PRACTICAL)
TIME SCHEDULE, WEIGHTAGE & BLUE PRINT

S.No	Name of the Unit	No. of Periods		Weightage in marks	Short answer questions	Essay/ Problem questions
		Theory	Practical			
01	Depreciation -I	05	10	8	1	1
02	Depreciation -II	15	20	10	2	1
03	Partnership Accounts – I	15	20	10	2	1
04	Partnership Accounts - II	15	15	8	1	1
05	Company Accounts -I	10	15	8	1	1
06	Company Accounts – II	10	15	8	1	1
07	Company Accounts – III	10	15	8	1	1
08	Ratio Analysis	15	20	8	1	1
	Total	95	130	68	10	08

Note: The question paper contains two sections.

Section – A of question paper contains 10 questions carries 2 marks each. The student has to answer all questions.

Section – B of question paper contains 8 questions carries 6 marks each. The student has to answer five questions.

COURSE CONTENTS:

- DEPRECIATION I:** – Meaning – Definition - Need– Causes– Factors –Methods – Fixed Instalment Method: Meaning – Advantages – Limitations – Diminishing Balance Method –Meaning Advantages – Disadvantages. Simple problems on depreciation (Straight line and diminishing balance method including sale of an asset].
- DEPRECIATION II :** Provisions and Reserves:
Provisions: Meaning - Types - Need for provisions.
Reserves: Meaning – Need for Reserves Types
[Problems]
- PARTNERSHIP ACCOUNTS I:** Partnership: Meaning – Definition as per Act – Partnership Deed – Contents- Provisions in the absence of Partnership deed – Capital Accounts – Meaning – Methods of maintaining capital accounts – Interest on Capital [Including Journal entries] - Remuneration to partners – Profit and Loss appropriation account [Including problems] – Differences between appropriation and charge.
- PARTNER SHIP ACCOUNTS – II:** Goodwill: Meaning – Definition – Need – Factors determining goodwill – Methods of Valuation of goodwill [four methods] Problems with referenceto admission and retirement [Simple problems].
Revaluation of Assets and Liabilities : Meaning – Need – Journal entries along with preparation of revaluation account.[simple problems].
Accounting for Reserves: Meaning – Accumulated profits and Losses with illustrations- Transfer of reserves – Workmen’s Compensation Reserve – Investment fluctuation reserve [simple problems].
- Company Accounts – I :**Meaning of company – Definition as per Companies Act, 2013 – Meaning of a share – Types of Shares – Distinction between Equity shares and Preference shares - Meaning of Share capital – Classification of share capital– Issue of shares-Journal entries – Issue of shares at par and premium- Forfeiture of shares – Re Issue of forfeited shares.
- Company Account – II:** Debentures – Meaning – Definition – Features – Differences between shares and debentures – Types of debentures – Issue of Debentures for consideration other than cash – [simple problems].

7. **Company Account – III** –Profit and loss account – Balance Sheet along with notes to accounts as per schedule – III [Simple problems].
8. **Ratio analysis:** Meaning – Need – Classification of ratios- Problems on Profitability ratios and liquidity ratios.

Reference Books:

1. M. C. Sukla and S.C Gupta – Advanced Accounts – S. Chand & Co.
2. S. N. Maheswari – Introduction to Accountancy – Vikas Publishing House
3. Jagadish. R. Raiyani – Financial Ratios and Financial Statement Analysis – New Century Publications

PRACTICAL ACTIVITIES FOR ACCOUNTANCY– II

PROBLEMS ON:

1. Visit a company and find out the ways of calculating depreciation and examine the process of calculating depreciation.
2. Visit a partnership firm and find out how the capital is contributed and how the profits and losses of a firm are shared.
3. Goodwill and methods of calculating goodwill
4. Visit a company and find out the capital structure of the company
5. Examine the assets and liabilities of a company and analyze the ratios.

RETAIL MANAGEMENT
SECOND YEAR THEORY
PART B – VOCATIONAL SUBJECTS
PAPER –III: ELEMENTS OF SALESMANSHIP (THEORY & PRACTICALS)
TIME SCHEDULE, WEIGHTAGE & BLUE PRINT

S.No	Name of the Unit	No. of Periods	Weightage in marks	Short answer questions	Essay/ Problem questions
01	Introduction to Salesmanship	20	10	2	1
02	Product Knowledge	20	8	1	1
03	Buyer Behaviour	15	8	1	1
04	Identification of Potential Customers	20	8	1	1
05	Sales Process and Presentation	15	8	1	1
06	Objections	15	8	1	1
07	Specialized Categories of Salesman	10	8	1	1
08	Salesman Career	20	10	2	1
	Total	135	68	10	08

Unit-1: Introduction to Salesmanship

Concept of Salesmanship, Functions of a Salesman, Importance of Personal Selling in the Context of Competitive Environment.

Types of Selling, Changing role of salesman.

Unit-2: Product Knowledge

Importance Of Complete Product Knowledge-Major Areas of Knowledge-, Life of Products, Guarantee Price, How Other Customer Liked it etc. Sources Of Product Information: Published Sources and un Published Sources, Packing, Labelling and Other Specification Enclosure etc.

Unit-3: Buyer Behaviour

Introduction - Classification of Buyer-Industrial, Government and Ultimate Consumers. Buying Motives- Rational and Emotional Factors Influencing Purchase of a Product. Shopping behaviour-Frequency, Place and Unit of Purchase.

Unit-4: Identification of Potential Customers.

Analysis and consumer profile-age, sex, income, educational, cultural and linguistic background etc. - Methods Of Identifying Customer Perceptions Influencing Decision Regarding Purchase of Product - Finding Out Customer's Needs, Problems and Potentialities.

Unit-5: Sales Process and Presentation.

Introduction, selling process, Prospecting and qualifying pre-approach: approach planning for sales presentation. Setting objective for the sales planning sales stock, supporting Evidence etc. Steps in sales presentation – A establishing. Introducing product by highlighting benefit and providing information relating to product features and benefit.

Unit-6: Objections

Objections Regarding Price, Quality, Compensative Disadvantages, Genuineness - methods/Techniques to Be Followed to Overcome Objections, Closing the sales, post sales activities.

Unit –7: Specialization Categories of Salesman.

Action salesman conductor – Insurance Agent – Real Estate Dealer – Investment salesman – Export salesman – Maintenance service salesman – Mail order sales – Mobiles salesman / Door to Door – Travel agency salesman / Tourism – Healthcare (Hospital) Agent.

Unit – 8: Salesman Career

Career Counselling & Guidance. - Types of Salesmen – Retail, Wholesale, Specialized Salesman - Duties, Responsibilities, Opportunities and Growth in The Sales Field. - Qualities: Physical, Mental, Psychological, Social and Cultural - Rewards in Selling: Financial and Non-Financial (Incentives) - Sources of Recruitments of Sales Force - Methods of Training Salesmen.

References: -

1. George Shinn- An Introduction to Professional Selling – Tata Mc Graw Hill
2. Gupta V.D – Sales Management in the Indian Respective – Prentice Hall of India
3. Tyagi CL and Kumar A – Sales Management – Atlantic Publishers.

RETAIL MANAGEMENT**SECOND YEAR****PART B – VOCATIONAL SUBJECTS****PAPER III: ELEMENTS OF SALES MANAGEMENT (PRACTICALS)**

1. Survey with friends, relatives, etc., to find out their feeling about selling as a career.
2. Survey of one or two newspaper/magazines to find: - Personal qualifications prescribed by different firms for the recruitment of salesmen. - Duties and responsibilities of the salespeople. Alternative, a field visit to different types of sales organizations may be organized to collect information from managers in respect of qualifications, duties and responsibilities of a salesman.
3. Discussing relevant cases/audio-visuals sales presentation to evaluate the following: -features of the product which are introduced to the customers. -handling of promotional support. -handling objection with respect to price, competitive disadvantages, etc..., and making follow-up calls;
4. Role play exercise in communication and persuasion in some common situation, for example: - A non-smoker tries to persuade a smoker to stop smoking; -A customer durable products (say T.V., Radio, washing machine) salesman presenting his Company s product to prospective buyers/handling customer's objection.

- Field visit to interview sales/purchases manager of some Organization to find out their recent purchases and the factors influencing the same as also the role played by the salesman in this regard.
- Field visit to some retail outlet to observe selling techniques used by salesman, followed by a discussion.
- Simulation practices in suggestive selling-offering a substitute or economy pack or other product in the shop; or alternatively, a successful salesman manager may be interviewed to know his personal experiences about the use of suggestive selling, handling of objections, (say what objections are most difficult to answer), planning for sales presentations etc.,
- Visit a local store to make a survey on buying motives of a select number of customers with respect to some of the product, with the help of the questioner are. The teachers may help to construct a simple questionnaire in this regard and try to analyse and compiles the information so collected.
9. Collection of detailed information such as price, packaging, etc., about the product of a company and comparing them with those of competitors-a classroom presentations and discussion.

Analyse how buying decisions in respect of a consumer non-durable product like toothpaste and a consumer durable product like washing machine are made. Identify decision makers and the factors influencing the buying decisions.

MODEL QUESTION PAPERS

RETAIL MANAGEMENT

I YEAR

PAPER – I: BUSINESS ORGANISATION AND MANAGEMENT (THEORY)

Time: 3 hrs

Marks: 50

SECTION – A

Note: i) Answer all questions
ii) Each question carries two marks

10 x 2 = 20

1. What is the meaning of business?
2. What is an Industry?
3. What is sole trading organization?
4. Define Partnership.
5. What is Joint stock company?
6. What are the types of prospectus?
7. What is Business Finance?
8. What is an MNC?
9. What is E-Commerce?
10. What is Management?

SECTION –B

Note: i) Answer all questions
ii) Each question carries six marks

5 x 6 = 30

11. Explain the features of business.
12. State the highlights of co-operative business organization.
13. Explain the advantages of sole proprietorship.
14. What are the features of Joint Stock Company?
15. Explain the functions of a stock exchange.
16. Explain the significance of MSMEs.
17. Explain the benefits of E-Business.
18. Explain the principles of Management.

MODEL QUESTION PAPERS
RETAIL MANAGEMENT
I YEAR

PAPER – I: BUSINESS ORGANISATION AND MANAGEMENT (PRACTICALS)

Time: 3 hrs

Marks: 50

PRACTICAL ACTIVITIES OF BUSINESS ORGANISATION:

1. Filling of various documents relating to forming of sole trader
2. Filling forms of partnership deed
3. Filling of forms relating to joint stock companies' memorandum of association, articles of association, prospectus / statement in lieu of prospectus, invitation of public deposits, invitation of shares.
4. Filling forms relating to registration of co-operative societies
5. Filling various pay-in-slips, with drawl modes, filling Demand draft forms, fixed deposit forms, forms relating to opening of account in bank etc.

Any three activities each carries (12 marks)

36 marks

Record

10 marks

Viva

04 marks

MODEL QUESTION PAPERS

RETAIL MANAGEMENT

I YEAR

PAPER – II: ACCOUNTANCY & COMPUTERS – I (THEORY)

Time: 3 hrs

Marks: 50

SECTION – A

Note: i) Answer all questions

10 x 2 = 20

ii) Each question carries two marks

- 1 Define Accountancy.
- 2 What is business entity concept?
- 3 What is a Voucher?
- 4 What is meant by subsidiary book?
- 5 Define Ledger?
- 6 What is contra entry?
- 7 What is Pass book?
- 8 What is capital receipt?
- 9 What is a computer?
- 10 What is accuracy in computer?

SECTION – B

Note: i) Answer all questions

5 x 6 = 30

ii) Each question carries six marks

11. What is an account? Explain the rules of debit and credit?

12. From the following prepare Journal entries:

Rs

2023

May 1	Sai Ram started business with	50,000
May 6	Purchased goods from Laxman	20,000
May 8	Paid for machinery	10,000
May 10	Purchases from Krishna	10,000
May 12	Sales	20,000
May 14	Rent paid	10,000

13. Explain various types of subsidiary books?

14. Prepare Ledger accounts for the above journal entries.

15. From the following particulars prepare two column cash book as on 31.03.2023

2023

Rs

April 1	Cash balance	22,000
April 1	Bank Balance	15,000
April 4	Deposited into Bank	22,000
April 8	Purchases	18,000
April 9	Sales	16,000
April 10	Cash deposited into bank	18,000

16. From the following balances prepare Trail Balance

Stock	15,000
Purchases	20,000
Sales	20,000
Bank loan	15,000

Debtors	20,000
Creditors	20,000

17. From the following Trial Balance of Mr. Prasad, Prepare Trading, Profit & Loss a/c, & Balance Sheet as on 31.03.2023

Opening stock	20,000
Purchases	15,000
Sales	90,000
Capital	50,000
Debtors	20,000
Salaries	5,000
Wages	10,000
Rent	15,000
Sundry Expenses	10,000
Commission received	10,000
Drawings	5,000
Creditors	10,000

Adjustments:

1. Closing Stock as on 31.03.2023 Rs. 20,000
2. Outstanding wages Rs. 5,000
3. Prepaid Rent Rs. 2,000

18. What are the features of Computers?

**RETAIL MANAGEMENT
I YEAR**

PAPER – II: ACCOUNTANCY & COMPUTERS – I (PRACTICAL)

Time: 3 hrs

Max. Marks: 50

PRACTICAL LAB ACTIVITIES UNDER ACCOUNTANCY & COMPUTERS:

WINDOWS:

Demonstrate use of start button

- Demonstrate viewing of the setting option in the start menu
- Demonstrate loading of control panel and understand selecting the items
- Demonstrate changing date and time, screen settings, printer settings
- Demonstrate changing of settings of mouse
- Demonstrate creating of folders
- Demonstrate deleting of files, folders, un-deleting of files and folders
- Create text file using word pad or notepad
- Format the text document with all the features available in word pad
- Print the document created using word pad, note pad

MS – WORD:

12 marks

- Demonstrate starting MS word
- Identify the word screen elements
- Identify the tool bars on the screen
- Demonstrate creating a sample text
- Demonstrate text formatting
- Demonstrate page formatting
- Demonstrate search and replace of text
- Demonstrate selecting, deselecting the text from menu and copying
- Demonstrate spell checking
- Demonstrate mail merging of documents

MS – EXCEL

12 marks

- Describe the EXCEL window
- Define the term cell, current cell, cell pointer, range
- List the toolbars of EXCEL and their functionality
- Demonstrate procedure to Edit the contents of the cell
- Demonstrate the procedure to format the cells with numbers
- Demonstrate the procedure to format the text in the cells
- Demonstrate the procedure to change the width of the cells
- Demonstrate the procedure to change the height of the cells
- List the operators used in formula
- Procedure to enter formulae with functions

MS - POWER POINT

12 marks

- Describe Power point
- How to create a new Power point slide
- How do you save the created power point file
- List the tool bars that you see in Power point

- How can you do animation pictures
- How do you insert a table with columns and rows
- What is clip art? When do you use?

Record
Viva

10 marks
04 marks

MODEL QUESTION PAPERS
RETAIL MANAGEMENT
FIRST YEAR
PAPER – III: RETAIL MARKETING(THEORY)

Time: 3 hrs

Marks: 50

SECTION – A

Note: i) Answer all questions
ii) Each question carries two marks

10 x 2 =20

- 1 What is Retailing?
- 2 Define Sales Promotion.
- 3 What is Product Mix?
- 4 What is meant by Merchandising Management?
- 5 What is office building?
- 6 Define Sales Promotion.
- 7 What is customer retention?
- 8 What is Harassment at workplace?
- 9 Expand FDI.
- 10 Define Retail trends.

SECTION –B

Note: i) Answer all questions
ii) Each question carries six marks

5 x 6 = 30

- 11 Explain the classification of Retailers?
- 12 Explain the Pricing Objectives?
- 13 List out the functions of Visual Merchandising.
- 14 Write the major tips for Store Design and Layout.
- 15 What are the sales Promotion activities in Stores?
- 16 What are the customer retention strategies in CRM?
- 17 Describe the Safety measures at workplace.
- 18 List out the Emerging Trends in Indian Retail.

RETAIL MANAGEMENT
I YEAR
PAPER – III: RETAIL MARKETING (PRACTICAL)

Time: 3 hrs

Marks: 50

SECTION-I

1x20=20 Marks

4. Explain the Importance features & benefits of Sales Promotional Schemes.

SECTION-II

1x10=10 Marks

10. Explain the different types of packing methods.

SECTION-III

1x10=10 Marks

14. How to display Bata Products in Bata Showroom

Record
Viva

5 Marks
5 Marks

MODEL QUESTION PAPERS

**RETAIL MANAGEMENT
SECOND YEAR
PAPER – I: RETAIL MANAGEMENT (THEORY)**

Time: 3 hrs

Marks: 50

SECTION – A

Note: i) Answer all questions

10 x 2 =20

ii) Each question carries two marks

- 1 Define Retail Management.
- 2 Write few Challenges in Indian Retail.
- 3 Define Retail Organization.
- 4 Define Inventory Control.
- 5 What is Material handling?
- 6 Expand SCM.
- 7 What is Telemarketing?
- 8 What is E-Retailing?
- 9 Define Customer Needs.
- 10 What is Consumerism?

SECTION –B

Note: i) Answer all questions

5 x 6 = 30

ii) Each question carries six marks

- 11 What are the Challenges in Retailing?
- 12 What are the concept and importance of retail organization?
- 13 Describe the methods of inventory in retail.
- 14 What are the Responsibilities of a Store Manager?
- 15 Explain the principles of SCM.
- 16 Explain The advantages of Telemarketing?
- 17 How to Display the products in Retail?
- 18 What are the Ethical Issues in Indian retailing?

**RETAIL MANAGEMENT
SECOND YEAR
PAPER – II: ACCOUNTANCY - II (Theory)**

Time: 3 hrs

Marks: 50

SECTION – A

**Note: i) Answer all questions
ii) Each question carries two marks**

10 x 2 = 20

1. What is Depreciation?
2. What do you mean by Provisions?
3. What do you mean by Reserves?
4. Define Partnership?
5. What is Interest on Capital?
6. What is Goodwill?
7. What is Share Capital?
8. What is a Debenture?
9. What is Profit and Loss Account?
10. What is Ratio analysis?

SECTION – B

Note: i) Answer any five questions

5 x 6 = 30

ii) Each question carries Six marks

11. Mr. Ram purchased a machine for Rs.45,000 on 1st January 2020. It is decided to depreciate the asset on Straight line method at 10% p.a. Prepare Depreciation account for three years in the books of Mr. Ram.
12. What are the types of Provisions?
13. Problems on Profit and Loss appropriation account with adjustments.
14. Problems on valuation of goodwill any method.
15. Problems on recording journal entries for issue of shares.
16. Problems on Issue of Debentures issued other than cash/ for cash.
17. Problem on Company Final Accounts relating to items on Balance sheet only
18. Problem on Profitability or Liquidity ratios.

**RETAIL MANAGEMENT
SECOND YEAR
PAPER – III: ELEMENTS OF SALESMANSHIP (THEORY)**

Time: 3 hrs

Marks: 50

SECTION – A

Note: i) Answer all questions
ii) Each question carries two marks

10 x 2 =20

1. Define Salesmanship.
2. What is Telemarketing?
3. Who is Expert Salesman?
4. What are sales Bulletins?
5. What is Buyer's behavior?
6. Define Customers.
7. What is Sales Presentation?
8. What is meant by Objection?
9. What is Mail Order business?
10. What is Real-estate dealing?

SECTION – B

Note: i) Answer any five questions

5 x 6 = 30

ii) Each question carries Six marks

11. Write the importance of salesmanship.
12. Write the duties and responsibilities of salesman.
13. Write the importance of Product knowledge.
14. Write the shopping behavior of buyers.
15. Explain the classification of customer.
16. Write the steps in sales presentation.
17. Explain the types of objections.
18. Write the following in detail.
 - a. Auction salesman
 - b. Insurance agent

List of Equipment	a)	product folders, merchandising equipment
	b)	Point of sales materials (danglers, posters, stickers.)
List of on-the-Job Training sites	a)	Visit few modern trade stores (big bazaar, bata showroom, and reliance
	b)	General trade distributors.
	c)	Industrial knowledge visit
	d)	Life goods stores visit
	e)	Visit CFA to understand supply chain
	f)	Super bazaars/ malls

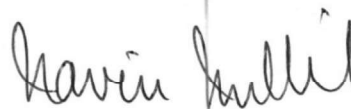
Equivalency:

In the refined curriculum 2023, there is no equivalency paper to any paper. Hence the old syllabi students will be given two chances to clear their backlogs (i.e. March & ASE 2024) for I year and (March & ASE 2025) for II year.

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