

Maharashtra State Board of Vocational Education Examination, Mumbai

1	Name of Course	Diploma Course in Retail Management									
2	Course code	408404									
3	Max no. of Students	25 Students									
4	Duration	2 year									
5	Course Type	Full Time									
6	No. of Days per week	6 days									
7	No. of hours per day	7 Hrs									
8	Space require	Theory Class Room – 200 sqft Three Practical Lab – 500 sqft each									
9	Entry qualification	S.S.C. Pass									
10	Objective of syllabus	To learn the buying & selling policies of different organizations, to study the importance of distribution channel & recent trends in retail management.									
11	Employment opportunities	Sales persons in departmental stores, chain shops, malls etc. Warehouse assistants, accounts assistant, storekeeper etc.									
12	Teachers Qualification	For Vocational subjects – M.Com. / M.BA. For Non-Vocational subjects - Master Degree in concern subject.									
13	Teaching Scheme –										
	Sr.	Subject	Subject Code	Clock Hours / Week		Total					
				Theory	Practical						
	1	English (Communication Skill)	90000001	2 Hrs	1 Hrs	3 Hrs					
	2	Elective – I	--	2 Hrs	1 Hrs	3 Hrs					
	3	Elective – II	--	2 Hrs	1 Hrs	3 Hrs					
	4	Financial Accounting	40840001	3 Hrs	8 Hrs	11 Hrs					
	5	Material Management & Stores Accounts	40840005	3 Hrs	8 Hrs	11 Hrs					
	6	Marketing & Sales Management	40840008	3 Hrs	8 Hrs	11 Hrs					
	Total					42 Hrs					
14	Internship	Two Month Summer Internship from 1 st May to 30 th June is Compulsory.									
15	Examination Scheme – Final Examination will be based on syllabus of both years.										
	Paper	Subject	Subject Code	Theory			Practical			Total	
				Duration	Max	Min	Duration	Max	Min	Max	Min
	1	English (Communication Skill)	90000001	3 Hrs	70	25	3 Hrs	30	15	100	40
	2	Elective – I	--	3 Hrs	70	25	3 Hrs	30	15	100	40
	3	Elective – II	--	3 Hrs	70	25	3 Hrs	30	15	100	40
	4	Financial Accounting	40840001	3 Hrs	100	35	3 Hrs	100	50	200	85
	5	Material Management & Stores Accounts	40840005	3 Hrs	100	35	3 Hrs	100	50	200	85
	6	Marketing & Sales Management	40840008	3 Hrs	100	35	3 Hrs	100	50	200	85
	Total									900	375
16	Teachers – Three Teachers per batch for vocational component. For English, Elective-I & II guest faculty on clock hour basis.										
17	a) For Elective I – Student can choose any one subject			b) For Elective II – Student can choose any one subject							
	Code	Subject Name	Code	Subject Name							
	90000011	Applied Mathematics	90000021	Applied Sciences (Physics & Chemistry)							
	90000012	Business Economics	90000022	Computer Application							
	90000013	Physical Biology (Botany & Zoology)	90000023	Business Mathematics							
	90000014	Entrepreneurship									
	90000015	Psychology									

Subject Code : 40840001

Financial Accounting - 1st Year

Theory	Practical
<p>Detailed Syllabus :</p> <p>1.0. Introduction:-</p> <p>1.1.What is accounting, 1.2.What is transaction, 1.3.Main object of accounting, 1.4.Uses of accounting information, 1.5. Advantage of accounting.</p> <p>2.0. Basic Accounting Concepts:-</p> <p>2.1.Basic accounting terms, 2.2.Basic assumption, 2.3.Basic principles of accounting, 2.4.Accounting conventions, 2.5.Double entry system of accounting</p> <p>3.0.Classification of Accounts:-</p> <p>3.1.Type of accounting, 3.2.Rules of debit & credit, 3.3.Application of debit-credit, 3.4.Rules-The Golden Rule</p> <p>4.0.Journal & Ledger :-</p> <p>4.1.Meaning & format of journal, 4.2.Procedure for making entries in the journal, 4.3.Meaning of a ledger, 4.4.Forms of ledger, 4.5.Posting balancing account</p> <p>5.0.Subsidiary Books :-</p> <p>5.1.Meaning, 5.2.Importance, 5.3.Need Type of subsidiary book, 5.4.Journal proper, Purchase book, 5.5.Sales book, 5.6.Purchase return book, 5.7.Sales return book etc.,</p>	<p>Detailed Syllabus :</p> <p>1.0.Documents Used In Accounting:-</p> <p>1.1.Source document used for entering transaction in the book of account</p> <p>2.0. Basic Accounting Concepts :-</p> <p>2.1. Study OF Accounting Standards 2.2. Study of various accounting Convention 2.3. Study of annuals report of various organization</p> <p>3.0.Classification of Accounts:-</p> <p>3.1. Preparation of chart showing classification of account 3.2. Project on Golden rule of account</p> <p>4.0.Preparation Of Journal & Ledger :-</p> <p>4.1.Format of journal & ledger 4.2.Problems solving journal & ledger 4.3.Preparation of journal & ledger</p> <p>5.0.Preparation of Subsidiary Book :-</p> <p>5.1.Various types of subsidiary book 5.2.Purchase book, 5.3.Sales book, 5.4.Purchase return book, 5.5.Sales return book, 5.6.Journal proper, etc.,</p>

<p>6.0.Cash Book :-</p> <p>6.1.Meaning & Nature of the cash book, 6.2.Kinds of cash book, 6.3.Simple cash book, 6.4.Simple cash book with bank & cash column, 6.5.Cash book with cash, bank, &discount column, 6.6.Petty cash book, 6.7.Balancing cash book</p> <p>7.0. Final Accounts</p> <p>7.1. Trading Account 7.2. Profit & Loss Account 7.3. Balance Sheet</p>	<p>6.0.Preparation of Cash Book :-</p> <p>6.1.Various types of cash book 6.2.Problems based on cash book 6.3.Simple cash book 6.4.Double column cash book 6.5.Triple column cash book</p> <p>7.0. Final Accounts Of A Propreetary Concern :-</p> <p>7.1. Preparation Of Trading Account From Trail Balance 7.2. Study The Annual Report Of Different Organization 7.3. Power Point Presentation Of Final Account</p> <p>8.0.Visits :-</p> <p>8.1. 10 visits to various types of commercial bank, national bank, & sole traders</p>
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Financial Accounting- 2nd Year

Theory	Practical
<p>Detailed Syllabus :</p> <p>1.0. Bank Reconciliation Statement :-</p> <p>1.1.Introduction, Needs, Causes for ban difference between</p> <p>1.2.the balance shown by cash book & balance shown by</p> <p>1.3.bank statement,</p> <p>1.4.Format for preparation of bank reconciliation statement,</p> <p>1.5.Preparation of bank re conciliation statement as per</p> <p>1.6.cash book & as per pass book</p> <p>2.0.Trial Balance :-</p> <p>2.1.Introduction,</p> <p>2.2.Balancing a ledger account,</p> <p>2.3.Objects of preparing a trail balance,</p> <p>2.4.Preparation of trial balance,</p> <p>2.5.Reasons for disagreement of trial balance</p> <p>3.0.Company Final Account :-</p> <p>3.1.Financial statement & their nature,</p> <p>3.2Accounting standards,</p> <p>3.3Trading account,</p> <p>3.4.Closing stock,</p> <p>3.5.Adjustment,</p> <p>3.6.Depreciation,</p> <p>3.7.Closing entries,</p> <p>3.8.Profit & loss account,</p> <p>3.9.Balance sheet,</p> <p>3.10.Limitation of Final account</p> <p>4.0.Depreciation :-</p> <p>4.1Meaning,</p> <p>4.2.Definition,</p> <p>4.3.Importance,</p> <p>4.4. Need.</p> <p>4.5.Types, a-Straight line method b- Written down value method</p> <p>5.0.Accounting Standard:-</p> <p>5.1.Utility,</p> <p>5.2.Accounting standard in India,</p> <p>5.3.Discount of accounting policies</p>	<p>Detailed Syllabus :</p> <p>1.0.Preparation of Bank Reconciliation Statement:-</p> <p>1.1.Preparation of bank reconciliation statement,</p> <p>1.2.Causes for variance in balances of cash book & pass book,</p> <p>1.3.Steps to reconcile the difference</p> <p>1.4.Construct bank re conciliation statement as per balance in cash book,</p> <p>1.5. Construct bank Reconciliation Statement as per pass book</p> <p>2.0.Preparation of Trial Balance:-</p> <p>2.1.Preparation of trial balance from various Ledger Account</p> <p>2.2.Agreement Of Trail Balance</p> <p>2.3.Method of preparing of trial balance</p> <p>3.0.Preparation of Final Account:-</p> <p>3.1.Drafting of financial statement of company study trial balance,</p> <p>3.2.Various adjustment & their accounting treatment,</p> <p>3.3.Preparation of trading account,</p> <p>3.4.Profit & loss account & balance sheet</p> <p>4.0.Calculation of Depreciation:-</p> <p>4.1.Straight line method</p> <p>4.2. Written down method</p> <p>5.0.Preparation of Accounting Standard:-</p> <p>5.1.Various accounting standard & disclosure of Accounting Policies</p> <p>6.0.Visits :-</p> <p>Visits to various types of commercial, co-operative,</p> <p>6.1Nationalized bank & sole traders i.e.,</p> <p>6.2.Furniture shop,</p> <p>6.3.Computer trading Institute</p>

REFERENCE

Financial Accounting

1- Advance Accounts vol-I & vol-II

By M.C Shukla (S.Chand Publisher)
T.R Grewal
S.C Gupta

2- Book-Keeping & Accountancy

By A.K Jain (Sheth Publisher)
Vidyadhar Joshi

3- Financial Accounting

By L.N Chopde (Sheth Publisher)
D.H Choudhari

Subject Code : 40840005

Subject : Material Management & Store Accounts -1st Year

1. Material Management. . Management & as branches. Meaning, Importance, Scope & objectives & Functions of material management. Purchase Management sore Management – basic Concept	1) Chart showing different management disciplines like Material Management , Purchase Management , Store Management
2. Purchase 2) Purchasing. Purchasing principals, Purchase procedure, Purchase systems & and Purchase Research.	2) Documents used in Purchase Procedure:- Proforma & Filling up 3) Flow chart of Purchase Cycle
3) Transportation , Insurance , Warehousing & Packaging- transportation :- Types , Proper selection of mode to control cost of Purchasing Types & Importance. Designing the appropriate packaging to control cost. Insurance – Marine Insurance. Insurance during road transportation. Ware house- Importance & Types.	4) Documents of transport :- Proforma & filling up, Chart on different types of mode of transport 5) Insurance documents , settlement of claim incase of fire , Marine & Transit Insurance 6) Types of Warehouse:- chart, Proforma of warehouse Receipt 7) Collection of various types of Packing Materials , Proforma of Package slip
4.0. Legal Aspec4. Legal aspects Contract Act, carriage of Goods Act, Bailment sale of goods Act Contract of Agency. Preliminary knowledge of provision of law.	8) Case studies in the different laws mention in the theory paper

Material Management & Store Accounts -2nd Year

1. Store keeping. Meaning, Importance functions of store keeping. Store keeper. Store house- location & layout. Types, security measures.	1) Chart showing types of storehouses. 2) Layout of storehouse in small, medium & large company.
2. Storage equipments & Material handling equipments, Advantages & types. Preservation of certain items in a store house.	3) Draw the storage equipment. 4) Drawing of MH equipments 5) Preservation methods of Common articles in the store house
1) Store accounting. Objectives, advantages. Documents used in a basis of store accounts – receipt inspection issue, verification & material control. Ascertainment of cost of materials received & issued in a store house- LIFO FIFO Average price method. Costing of spoilage.	6) Documents used in store accounting :- Proforma & filling up 7) Practical problems on LIFO FIFO & Average method
2) Inventory Control Meaning , Importance , Types of Inventory, techniques used in Inventory Control, EOQ, ABC analysis & Safety Stock	8) Chart on types of Inventory 9) Practical problem on EOQ 10) Calculation of safety stock 11) Factory visits

Subject Code : 40840008

Marketing & Sales Management – 1st Year

Theory	Practical
Detailed Syllabus : 1.0. Introduction –Marketing 1.1. Market definition & features 1.2. Types of Markets 1.3. Definition, Importance & features of Marketing 1.4. Functions of Marketing 1.5. Evolution of Marketing 1.6. Marketing V/s Selling 1.7. Concept Of Marketing mix 1.8. Product Life cycle 1.9. Commercialization of a product	Detailed Syllabus 1.0. Marketing 1.1. Visit to different Markets 1.2. Case discussion related to Marketing 1.3. Role play on Retail Organization 1.4. Case study on Product lifecycle
2.0. Sales Organization 2.1. Definition & Importance of salesmen ship 2.2. Selling points 2.3. Qualities required for salesmen 2.4. Selling as carriers 2.5. AIDA model of selling 2.6. Sales organization, meaning & importance 2.7. Types of Sales Organization structure 2.8. Sales Manager qualification required 2.9. Duties & responsibilities of sales manager	2.0. Sales Organization 2.1. Power point presentation salesman's personality 2.2. Group on discussion on sales related topic 2.3. Role play on sales organization 2.4. Preparation of sales organization structures
3.0. Sales Force Management 3.1. Functions of sales force management 3.2. Recruitment & Training 3.3. Remuneration 3.4. Supervision & Direction 3.5. Control & Evaluation 3.6. Sales Quota, Sales territory 3.7. Salesman report and Routing & Scheduling Plan	3.0 Sales Force Management 3.1. Write an application for salesman job 3.2. Preparation of salesman report 3.3. Case study on Sales Quota setting 3.4. Preparation of an Imaginary Remuneration Plan
4.0. International Marketing Agencies 4.1. Definition, Meaning and importance of channels 4.2. Factors of affecting channel selection 4.3. Types of channel 4.4. Wholesaler & his functions 4.5. Retailer & Functions 4.6. Types Of Retailers 4.7. Itinerant retailer, Small scale Retailer 4.8. Large scale retailer	4.0. International Marketing Agencies 4.1. Visit to wholesaler shop 4.2. Visit to different retail organization 4.3. GD on the importance Of retail organization 4.4. Visit to malls to study retail management

Marketing & Sales Management – 2nd Year

Theory	Practical
<p>Detailed Syllabus :</p> <p>1.0. Physical distribution & Supply chain management</p> <p>1.1. Definition meaning & importance of Physical distribution</p> <p>1.2. Components of physical distribution</p> <p>1.3. Definition, Meaning and Importance of Transport</p> <p>1.4. Various modes of Transport merits & demerits</p> <p>1.5. Warehousing meaning & importance</p> <p>1.6. Types of Warehouses & Warehousing Documents</p> <p>1.7. Supply chain Management</p> <p>1.8. Factors affecting supply chain management</p> <p>1.9. Commercialization of a product</p>	<p>Detailed Syllabus</p> <p>1.0. Physical distribution & Supply chain management</p> <p>1.1. Visit to various transport organizations</p> <p>1.2. Preparation of documents used in transport</p> <p>1.3. Visit to ware house</p> <p>1.4. Case study on supply chain management</p>
<p>2.0. Advertising & Sales Promotion</p> <p>2.1. Definition & Importance of advertising</p> <p>2.2. Types of Advertisement</p> <p>2.3. Layout of Advertisement</p> <p>2.4. Head line, illustration, copy, slogan etc.</p> <p>2.5. Media of Advertisement</p> <p>2.6. Indoor , Outdoor, Direct & indirect Medias</p> <p>2.7. Advertising budget</p> <p>2.8. Advertising V/s Publicity</p> <p>2.9. Sales Promotion techniques</p>	<p>2.0. Advertising & Sales Promotion</p> <p>2.1. Visit to advertising agencies</p> <p>2.2. Preparation of layout of advertisements</p> <p>2.3. Collection of Slogans, Headline, illustration, Body copy & Brand Name of advertisements</p> <p>2.4. Power point presentation on advertising</p> <p>2.5. Conduct a GD on Various sales promotion methods</p>
<p>3.0. Marketing Research</p> <p>3.1. Definition, Meaning & Importance or Marketing Research, process of marketing research</p> <p>3.2. Areas of Marketing Research</p> <p>3.3. Tools Used In Marketing Research</p> <p>3.4. Primary data & secondary data</p> <p>3.5. Tabulation analysis</p> <p>3.6. Presentation of Research report</p> <p>3.7. Sampling, Questionnaire, Test Marketing, Panel research , survey technique</p>	<p>3.0. Marketing Research</p> <p>3.1. Preparation of Questionnaire for consumer</p> <p>3.2. Preparation of Questionnaire for dealer</p> <p>3.3. Tabulation, Analysis & Presentation of Collected data</p> <p>3.4. Conduct Marketing research for consumer & industrial products</p>
<p>4.0. Recent trends In Marketing</p> <p>4.1. Customer relationship management</p> <p>4.2. E-Commerce Meaning, Ways to conduct online business</p> <p>4.3. Retail management</p> <p>4.4. Retail Marketing decisions & recent trends in retailing</p> <p>4.5. Retailer & Functions, types</p>	<p>4.0. Recent trends In Marketing</p> <p>4.1. E-Retailing & online Marketing</p> <p>4.2. Conduct a GD on Globalization</p> <p>4.3. Visit to various retail organizations</p> <p>4.4. Visit to Franchise organization</p>

4.6. Globalization , Meaning, marketing strategies	
4.7. Franchise operation & management	
5.0. Rural Marketing 5.1. Profile & Potential 5.2. problems in rural marketing 5.3. Measures to Solve Rural Marketing Problems 5.4. Rural V/s Urban Markets 5.5. Classification of Goods 5.6. Consumer Goods & Industrial Goods 5.7. Classification of Industrial Goods 5.8. Problems of Agricultural marketing in India	5.0. Rural Marketing 5.1. Visit to rural markets 5.2. Preparation of Project report on Agricultural Marketing 5.3. Conduct a case study on rural marketing 5.4. Visit to a factory producing Fast Moving Consumer Goods (FMCG) 5.5. Visit to a factory Producing Industrial Goods

Reference :

- 1) Marketing & Finance by Michael Vaz & Vinayak Paralikar.
- 2) Marketing Management by S.A Sherlekar.
- 3) Advertising by Michael Vaz & Vinayak Paralikar & Nelson Monterio.
- 4) Salesman Ship & publicity by G.Dubhash.
- 5) Rural Marketing by Minouti Kamat & R. Krishnamoorthy.