



# Sh. L. N. Hindu College, Rohtak (Haryana)

## Course Plan

Department of Commerce  
Program: B. Com Pass 3<sup>rd</sup> Sem  
Corporate Accounting – I (4.01)

### SCHEME

<b>Course Name</b>	Corporate Accounting - I	<b>Course Type</b>	Theory
<b>Course Code</b>	4.01	<b>Class</b>	B. Com 3 <sup>rd</sup> Sem
<b>Instruction Delivery</b>	Per week Lectures: 4, Tutorial:1, Practical: - Total No. Classes Per Sem: 60(L), 15(T), -(P) Assessment in Weightage: Sessional (20%), End Term Exams (80%)		
<b>Course Coordinator</b>	Dr Shalu	<b>Course Instructors</b>	Theory: Dr Shalu

### COURSE OVERVIEW

After completing the course, the student shall be able to: Develop an understanding of accounting for Amalgamation and Mergers, Internal Reconstruction, Holding Companies, Liquidator' Final Statement of Account.

### PREREQUISITE

Difference between Firm, Company and Industry, Financial Statements

### COURSE OBJECTIVE

After completing this course, students will be able to:

Demonstrate knowledge of the accounting techniques used in corporations, including accounting for stock transactions.

Discuss the various types of corporate investments, differentiating between influential and non-influential investments.

Apply the tools of financial analysis to perform horizontal and vertical analysis.

### COURSE OUTCOMES (COs)

After the completion of the course, the student will be able to:

CO No.	Course Outcomes
1	Understand details related to company accounts and aspects related with Issue of Share and Redemption of Preference Shares
2	Understand Issue and Redemption of Debentures
3	Understanding Valuation of Shares and Valuation of Goodwill
4	Understanding Profit or loss before and after incorporation. Final accounts of companies.



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## Course Plan

### COURSE CONTENT

Content
<p><b>Unit- I</b></p> <p>Share Capital: Meaning, types, Accounting Treatment of issue, forfeiture and reissue of Share; Buy-back of equity shares &amp; <b>Sweat shares</b>; Redemption of preference share; Issue of Bonus Share.</p> <p><b>Unit- II</b></p> <p>Debenture: Meaning, Types. Issue and Redemption of Debentures.</p> <p><b>Unit-III</b></p> <p>Valuation of Goodwill: Meaning, objectives, determinates and main methods. Valuation of Shares: Meaning, objectives, determinates and main methods.</p> <p><b>Unit- IV</b></p> <p>Profit or loss before and after incorporation. Final accounts of companies.</p>

### LESSON PLAN (THEORY AND TUTORIAL CLASSES)

L. No	Topic to be Delivered	Tutorial Plan	Unit
1-3	Share Capital: Meaning, types	Practical Question	I
4-5	Accounting Treatment of issue		
5-8	forfeiture and reissue of Share		
9-10	Buy-back of equity shares & <b>Sweat shares</b>		
11-12	Practice the Questions		
13-14	Redemption of preference share		
15	Issue of Bonus Share.	Practical Question	II
16	Practice the Questions		
17	Debenture: Meaning, Types.		
18-20	Issue of Debentures		
21	Practice the Questions		
22-26	Redemption of Debentures	Practical Question	



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27	Practice the Questions		
28-34	Valuation of Goodwill: Meaning, objectives, determinates and main methods.	Practical Question	III
35	Practice the Questions		
36-42	Valuation of Shares: Meaning, objectives, determinates and main methods.	Practical Question	IV
43	Practice the Questions		
44-46	Profit or loss before and after incorporation.	Practical Question	
47	Practice the Questions		
48-52	Final accounts of companies.	Practical Question	
53-54	Practice the Questions		

### Text Book

Goel, D.K., Corporate Accounting. Arya Publications, New Delhi

### Reference Books

Shukla M.C, Grewal T.S and Gupta S.C Advance Accounts: S.Chand and Comp., New Delhi.

Gupta R.L & Radha Swami M. Company Accounts: Sultan Chand and sons, New Delhi.

Monga J.R. ,Ahuja Girish and Sehgal Ashok Financial Accounting: Mayur Paper Bags, Noida.

### Web/Links for e-content

- [https://books.google.co.in/books/about/Corporate\\_Accounting.html?id=xhc5EAAAQBAJ&redir\\_esc=y](https://books.google.co.in/books/about/Corporate_Accounting.html?id=xhc5EAAAQBAJ&redir_esc=y)
- [https://cc.bingj.com/cache.aspx?q=corporate+accounting+book&d=4814787533234104&mk t=en-IN&setlang=en-US&w=HP74t9fbLoiNg12g\\_5w480kgADx5kJiz](https://cc.bingj.com/cache.aspx?q=corporate+accounting+book&d=4814787533234104&mk t=en-IN&setlang=en-US&w=HP74t9fbLoiNg12g_5w480kgADx5kJiz)

### PRACTICE QUESTIONS (QUESTION BANK)

S No	Problem
1	What is meant by the "issue of shares"?
2	What do you mean by Buy Back of Shares?
3	What is the difference between authorized, issued, subscribed, and paid-up capital?
4	What is a "Bonus Issue"?
5	What is Right Share?



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6	What is meant by "Over-Subscription" and "Under-Subscription" of shares?
7	What is meant by "Premium" and "Discount" in the context of issuing shares?
8	What do you mean by Forfeiture of shares/ explain its entries with suitable examples.
9	Discuss the different methods of valuing Goodwill.
10	What are the different methods of redemption of debentures?
11	Explain the role of a sinking fund in the redemption of debentures.
12	Discuss the journal entries involved in the redemption of debentures.
13	What is the importance of creating a Debenture Redemption Reserve (DRR)?*
14	Discuss the various methods: <ul style="list-style-type: none"><li>- Lump sum payment at maturity</li><li>- Redemption by installments</li><li>- Redemption by purchase in the open market</li><li>- Redemption through the sinking fund method</li></ul>
15	Detail the accounting treatment for redemption under various methods, including: <ul style="list-style-type: none"><li>- At par</li><li>- At premium</li><li>- At discount</li></ul> Provide journal entries for each case.
16	Explain all Schedules in P & L a/c and Balance Sheet.
17	Discuss the different methods of valuing shares.
18	What are the factors that influence the valuation of goodwill?
19	Discuss the different methods of valuing goodwill.
20	Provide a detailed discussion on the methods of valuing goodwill.
21	What is meant by "Goodwill"? Why is its valuation important
22	What is the relevance of fair value accounting in share valuation?
23	What factors affect the valuation of shares?
24	What are the regulatory requirements related to share valuation in your country?
25	Discuss the role of share valuation in mergers and acquisitions.
26	What is the relevance of the Discounted Cash Flow (DCF) method in valuing shares?
27	Compare and contrast the Net Asset Value method and Earnings Capitalization method for share valuation.



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## Course Plan

Department of Commerce

Program: B.Com Ist

Business Statistics

### SCHEME

<b>Course Name</b>	<b>Business statistics</b>	<b>Course Type</b>	<b>Theory</b>
<b>Course Code</b>	3.02	<b>Class</b>	B. Com IIIrd Sem
<b>Instruction Delivery</b>	Per week Lectures: 4, Tutorial:1, Practical: - Total No. Classes Per Sem: 60(L), 15(T), -(P) Assessment in Weightage: Sessional (20%), End Term Exams (80%)		
<b>Course Coordinator</b>	Dr Rajesh Gahlawat	<b>Course Instructors</b>	Dr Rajesh Gahlawat

### COURSE OVERVIEW

The course on Statistics and Probability provides a comprehensive understanding of statistical concepts and methodologies essential for data analysis. It begins with defining statistics and the significance of data collection, exploring various data types and methods for classification and tabulation. Students will learn to present data graphically and measure central tendency and variation using techniques like mean, median, mode, variance, and standard deviation. Advanced topics include moments, skewness, kurtosis, and corrections for bias, alongside the construction and interpretation of index numbers. The course delves into probability theory, emphasizing its definitions, various schools of thought, and applications. Key concepts include the calculation of probabilities, properties of addition and multiplication, and the mathematical expectation. Students will engage with discrete and continuous probability distributions, enhancing their ability to make informed decisions based on expected values. Through practical applications and numerical exercises, this course aims to equip students with the skills necessary to interpret and analyze data effectively, fostering statistical literacy across various fields.

### PREREQUISITE

- Basic understanding of statistics (mean, median, mode)
- Familiarity with basic algebra and mathematical concepts
- Introductory course in probability (optional but recommended)



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### COURSE OBJECTIVE

- **Data Collection and Classification:** Understand various data types, methods for collection, and classification of data.
- **Data Presentation:** Learn techniques for tabulating and graphically presenting data for diagnostic analysis.
- **Measures of Central Tendency:** Master concepts of mean, median, mode, and variations.
- **Variation Analysis:** Explore absolute and relative variations, moments, and their applications.
- **Index Numbers:** Understand the construction and application of index numbers in statistical analysis.
- **Probability Concepts:** Grasp fundamental concepts of probability, including various schools of thought and their importance.
- **Probability Calculations:** Apply rules of addition, multiplication, and base forms to compute probabilities.
- **Mathematical Expectation:** Explore mathematical expectation in probability contexts and its significance.

### COURSE OUTCOMES (COs)

After the completion of the course, the student will be able to:

CO No.	Course Outcomes
1	The students will apprehend the basics of data science and data analysis like Averages and forecasting techniques.
2	This will comprehend the basics of data science and data analysis like Averages and forecasting techniques.
3	This will understand use of Time series and Index numbers in management decisions.
4	This will be able to understand the business implications and probabilities of every decision being made.
5	Summarize data sets using Descriptive statistics · · Analyze the relationship between two variables of various managerial situations · ·
6	Geometrically Interpret Correlation and Regression
7	Develop managerial decision problems using Probability Density Functions and Cumulative Density Functions



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## Course Plan

### Content

Introduction of Statistics: Origin, Development, Definition, Scope, Uses and Limitations.

Statistical Data: Types of Measurement scales- normal, Ordinal, Interval and Ratio level measurement; Collection, Classification and Tabulation of Primary and Secondary data.

Presentation of data: Diagrammatic and Graphical presentation of Data-Bar, Squares, rectangular and Circular diagrams; Histogram, frequency polygon, Ogives, Stem and Leaf displays box plots.

#### **Unit- II**

Central Tendency and Partition values; Concept and Measures of Central tendency, Quartiles, Deciles, Percentiles.

Dispersion: Concept and Its absolute as well as relative measures.

#### **Unit- III**

Moments, Skewness and Kurtosis: Moments about any point and about mean and the relationship between them.

Sheppard's Corrections for Moments. Concept of symmetrical distribution and skewness, measures and Co- efficient of skewness, Concept of Kurtosis and its measures.

#### **Unit- IV**

Analysis of Bivariate data:

Correlation-concept, scatter diagram, Karl Pearson's co-efficient of Correlation and its properties Spearman's rank Correlation, Concurrent deviation method

Regression: Meaning and Definition, Difference between Correlation and Regression, Principle of least squares and fitting of a line of best fit to the given data, Regression lines, Properties of regression Co-efficient and Regression lines, standard error of estimate, Co-efficient of determination.

### LESSON PLAN (THEORY AND TUTORIAL CLASSES)

<u>L. No.</u>	<u>Topic to be Delivered</u>	<u>Tutorial Plan</u>	<u>Unit</u>
1.	Introduction of Statistics: Origin, Development, Definition, Scope, Uses and Limitations	Practice of theoretical concept	<u>1</u>
2.	Scope, Uses and Limitations	Practice of theoretical concept	<u>1</u>
3.	Statistical Data: Types of Measurement scales-normal, Ordinal, Interval and Ratio level measurement.	Practice of theoretical concept	<u>1</u>
4.	Collection, Classification and Tabulation of Primary and Secondary data.	Practice of numerical and theoretical concept	<u>1</u>
5.	Presentation of data: Diagrammatic and Graphical	Practice of numerical	<u>1</u>



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	presentation of Data-Bar	and theoretical concept	
6.	Squares, rectangular and Circular diagrams; Histogram	Practice of numerical and theoretical concept	<u>1</u>
7.	frequency polygon, Ogives, Stem and Leaf displays box plots	Practice of numerical and theoretical concept	<u>1</u>
8.	Central Tendency and Partition values; Concept and Measures of Central tendency	Practice of numerical and theoretical concept	<u>2</u>
9.	Illus of central tendency (individual )	Practice of numerical and theoretical concept	<u>2</u>
10.	Illus of central tendency (discrete series)	Practice of numerical and theoretical concept	<u>2</u>
11.	Illus of central tendency (continuous series)	Practice of numerical and theoretical concept	<u>2</u>
12.	Illus of central tendency (Exclusive, Inclusive, more than, less than) Introduction of Quartiles,	Practice of numerical and theoretical concept	<u>2</u>
13.	Illus of Quartiles	Practice of numerical and theoretical concept	<u>2</u>
14.	Introduction of Deciles	Practice of numerical and theoretical concept	<u>2</u>
15.	Illus of Deciles	Practice of numerical and theoretical concept	<u>2</u>
16.	Introduction of Percentiles	Practice of numerical and theoretical concept	<u>2</u>
17.	Illus of Percentiles	Practice of numerical and theoretical concept	<u>2</u>
18.	Dispersion: Concept and Its absolute as well as relative measures.	Practice of numerical and theoretical concept	<u>2</u>
19.	Illus of absolute measures.	Practice of numerical and theoretical concept	<u>2</u>
20.	Illus of relative measures.	Practice of numerical and theoretical concept	<u>2</u>
21.	Moments about any point and about mean and the relationship between them.	Practice of numerical and theoretical concept	<u>3</u>
22.	Illus of Moments about any point	Practice of numerical and theoretical concept	<u>3</u>
23.	Moments about mean	Practice of numerical and theoretical concept	<u>3</u>
24.	Illus of Moments about mean	Practice of numerical and theoretical concept	<u>3</u>
25.	Illus of Sheppard's Corrections for Moments	Practice of numerical and theoretical concept	<u>3</u>
26.	Concept of symmetrical distribution	Practice of numerical and theoretical concept	<u>3</u>
27.	skewness,	Practice of numerical and theoretical concept	<u>3</u>
28.	Illus of skewness	Practice of numerical and theoretical concept	<u>3</u>





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## Course Plan

29.	measures and Co- efficient of skewness,	Practice of numerical and theoretical concept	3
30.	Illus of measures and Co- efficient of skewness	Practice of numerical and theoretical concept	3
31.	Concept of Kurtosis and its measures	Practice of numerical and theoretical concept	3
32.	Illus of measure of kurtosis	Practice of numerical and theoretical concept	3
33.	Illus of measure of kurtosis	Practice of numerical and theoretical concept	3
34.	Correlation-concept, ,	Practice of numerical and theoretical concept	4
35.	scatter diagram	Practice of numerical and theoretical concept	4
36.	Karl Pearson's co-efficient of Correlation and its properties	Practice of numerical and theoretical concept	4
37.	Spearman's rank Correlation, Concurrent deviation method	Practice of numerical and theoretical concept	4
38.	Regression: Meaning and Definition, , es, ,	Practice of numerical and theoretical concept	4
39.	Difference between Correlation and Regression	Practice of numerical and theoretical concept	4
40.	Principle of least squares and fitting of a line of best fit to the given data	Practice of numerical and theoretical concept	4
41.	Regression lines	Practice of numerical and theoretical concept	4
42.	Properties of regression Co-efficient and Regression lines	Practice of numerical and theoretical concept	4
43.	standard error of estimate,	Practice of numerical and theoretical concept	4
44.	Co-efficient of determination.	Practice of numerical and theoretical concept	4

### Text Book

Jain, T. R., VK Publication

### Reference Books

- Dr.S.P.Gupta, Statistical methods, S.Chand & Co., New Delhi.
- D.N.Elhance, Veena Elhance, B.M.Aggarwal, Fundamentals of Statistics, Kitab Mahal.
- N.P.Aggarwal, Quantitative Techniques, Ramesh Book Depot., Jaipur.
- R.P.Hooda, Statistics for Business and Economics, Mcmillan India Ltd., New Del



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## Course Plan

### Web/Links for e-content

<https://www.ddegjust.ac.in/studymaterial/mcom/mc-106.pdf>

<https://openstax.org/details/books/introductory-business-statistics>

### PRACTICE QUESTIONS (QUESTION BANK)

Sr. number	Problems
1.	Define Statistics: Origin, Development, Definition, Scope, Uses and Limitations
2.	Define Statistical Data: Types of Measurement scales- normal, Ordinal, Interval and Ratio level measurement.
3.	Define Collection, Classification and Tabulation of Primary and Secondary data.
4.	Define Presentation of data: Diagrammatic and Graphical presentation of Data-Bar
5.	Define qualitative data and provide three examples.
6.	What is quantitative data? Give two types of quantitative data.
7.	List and explain three methods of data collection.
8.	What is the importance of choosing the correct data collection method?
9.	How do you classify data into different categories?
10.	What is a frequency distribution table, and how is it constructed?
11.	Explain the significance of tabulating data.
12.	What are the key components of a well-structured data table?
13.	What types of graphs are commonly used to present data? Give an example for each.
14.	How does a pie chart differ from a bar graph in presenting data?
15.	Why is graphic representation important in data analysis?
16.	What insights can be gained from a scatter plot?
17.	What types of graphs are commonly used to present data? Give an example for each.
18.	How does a pie chart differ from a bar graph in presenting data?
19.	Define mean, median, and mode. How are they calculated?
20.	When would you prefer to use the median over the mean?
21.	What is the significance of the mode in a dataset?
22.	How do outliers affect the mean and median?
23.	What is the range of a dataset, and how is it calculated?
24.	Define variance and standard deviation. Why are they important?
25.	What is the difference between absolute and relative variation?
26.	How do you interpret the coefficient of variation?
27.	What are statistical moments? List the first four moments and their meanings.
28.	How can moments help in understanding the shape of a distribution?
29.	What is skewness, and how is it related to moments?
30.	Define index numbers and their purpose in statistics.

These questions encompass a broad range of concepts related to data analysis, statistical methods, and probability theory, facilitating a comprehensive understanding of the subject.



# Sh. L. N. Hindu College, Rohtak (Haryana)

## Course Plan

Department of Commerce

Program: B.Com

Business Regulatory Framework (3.03)

### SCHEME

<b>Course Name</b>	<b>Business Regulatory Framework</b>	<b>Course Type</b>	<b>Theory</b>
<b>Course Code</b>	<b>3.03</b>	<b>Class</b>	<b>B.Com III Sem</b>
<b>Instruction Delivery</b>	<b>Per week Lectures: 4, Tutorial:1, Practical: 1</b> <b>Total No. Classes Per Sem: 60(L), 15(T)</b> <b>Assessment in Weightage: Sessional (20%), End Term Exams (80%)</b>		
<b>Course Coordinator</b>	Dr. Rashmi Chhabra	<b>Course Instructors</b>	Theory: Dr. Rashmi Chhabra

### COURSE OVERVIEW

The course offers knowledge of the Indian Contract Act, covering key aspects such as valid contracts, void and voidable agreements, and discharge of contracts. It also examines specialized contracts like indemnity, guarantee, bailment, and pledge, and analyses consumer rights and protections under the Consumer Protection Act, 1986.

### PREREQUISITE

A basic understanding of legal principles and contract law.

### COURSE OBJECTIVE

This course is designed to provide an understanding of the Indian Contract Act, focusing on the essentials of valid contracts, void and voidable agreements, and various methods of contract discharge. It also delves into specialized contracts, including indemnity, guarantee, bailment, and pledge. Furthermore, the course offers knowledge of consumer rights and the legal framework governing consumer protection under the Consumer Protection Act, 1986.

### COURSE OUTCOMES (COs)

After the completion of the course, the student will be able to:

CO No.	Course Outcomes
1	To analyze the elements of valid contracts, including void, voidable, and illegal agreements, under the Indian Contract Act.
2	To interpret the concepts of contingent and quasi contracts, and understand the methods of discharge and breach consequences.
3	Differentiate between contracts of indemnity and guarantee, including the rights and liabilities of the parties involved.
4	Knowledge of the Consumer Protection Act, 1986, including consumer rights, protection councils, and dispute redressal mechanisms.



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## Course Plan

### COURSE CONTENT

Content
<p><b>UNIT-I</b>            Indian Contract Act: Valid contract and its elements; Void and voidable agreements; Void and illegal agreements; Offer and acceptance; Contractual capacity of parties; Free consent of parties; Lawful consideration and object; Agreements expressly declared as void.</p>
<p><b>UNIT-II</b>            Contingent Contracts: Quasi contracts; Discharge of contracts: Methods of discharge of contracts; Consequences of breach of contracts.            Contract of Indemnity and Guarantee: Elements of contract of Indemnity; Rights of Indemnity Holder and Indemnifier. Guarantee: Features of contract of guarantee; Rights and Liabilities of surety; Discharge of surety; Difference between contract of indemnity and guarantee.</p>
<p><b>UNIT-III</b>            Contract of Bailment and Pledge: Meaning; Types of bailment, Termination of bailment, Duties and rights of bailor and bailee. Essentials of pledge, who may pledge, Rights and Duties of Pawnor and Pawnee.</p>
<p><b>UNIT-IV</b>            Consumer Protection Act, 1986: Salient features of Consumer Protection Act; Rights of consumers; Consumer protection councils; Consumer disputes redressal machinery.</p>

### LESSON PLAN (THEORY AND TUTORIAL CLASSES)

L. No	Topic to be Delivered	Tutorial Plan	Unit
1	Introduction to Contract Law	Discussion on Difference Between Void and Voidable Agreements	1
2	Essentials of a Valid Contract: Offer, Acceptance		
3	Essentials of a Valid Contract: Legal Enforceability		
4	Void and Voidable Agreements		
5	Illegal Agreements	Discussion on Free Consent and its Implications	1
6	Offer and Acceptance		
7	Contractual Capacity of Parties: Minors		
8	Contractual Capacity of Parties: Persons of Unsound Mind		
9	Free Consent: Coercion, Undue Influence		
10	Free Consent: Fraud, Misrepresentation		
11	Free Consent: Mistake		
12	Lawful Consideration and Object		
13	Agreements Expressly Declared Void		
14	Meaning of Contingent Contracts		



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## Course Plan

15	Features of Contingent Contracts	Discussion on Contingent and Quasi Contract	2
16	Quasi Contracts		
17	Scope of Quasi Contract		
18	Discharge of Contracts: By Performance	Discussion on Breach of Contract	2
19	Discharge of Contracts: By Agreement		
20	Discharge of Contracts: By Operation of Law		
21	Discharge of Contracts: By Breach		
22	Discharge of Contracts: By Impossibility		
23	Consequences of Breach of Contracts		
24	Remedies Available on Breach of Contracts		
25	Contract of Indemnity and its Features	Discussion on Difference Between Indemnity and Guarantee	2
26	Elements of Contract of Indemnity		
27	Rights of Indemnity Holder and Indemnifier		
28	Contract of Guarantee: Features and Elements		
29	Contract of Bailment	Discussion on Bailment and Pledge	3
30	Types of Contract of Bailment		
31	Rights of Bailor and Bailee		
32	Duties of Bailor and Bailee		
33	Termination of Bailment		
34	Essentials of Pledge		
35	Who May Pledge		
36	Rights of Pawnor and Pawnee		
37	Duties of Pawnor and Pawnee		
38	Difference Between Bailment and Pledge		
39	Introduction to the Consumer Protection Act, 1986	Role Play on Consumer Protection Act	4
40	Features of the Consumer Protection Act		
41	Rights of Consumers Under the Act	Consumer Rights and Case Law Discussion	4
42	Role of Consumer Protection Councils	Discussion on Consumer Dispute Redressal Mechanism	4
43	Structure of Consumer Protection Councils		
44	Consumer Disputes Redressal Agencies		
45	Consumer Disputes Redressal Agencies: District Level		
46	Consumer Disputes Redressal Agencies: State Level		
47	Consumer Disputes Redressal Agencies: National Level	Discussion on Law Cases of Consumer Protection Act	4
48	Process of Filing Complaints		
49	Process of Consumer Dispute Resolution		
50	Key Case Laws and Judicial Interpretations		



# Sh. L. N. Hindu College, Rohtak (Haryana)

## Course Plan

### Text Book

- Ashok Sharma, Business Regulatory Framework, V.K. Publications.

### Reference Books

- M.C Kuchhal, Business Laws, Sultan Chand & Co., New Delhi.
- N.D. Kapoor, Merchantile Law, Sultan Chand & Co., New Delhi.
- Resai T.R. Partnership Act, S.C. Sarkar and Sons, Kolkata.

### Web/Links for e-content

- <https://lawcrust.com/indian-contract-act/>
- <https://ksandk.com/corporate/understanding-the-indian-contract-act/>
- <https://lawcrust.com/indian-contract-act/>



# Sh. L. N. Hindu College, Rohtak (Haryana)

## Course Plan

### PRACTICE QUESTIONS (QUESTION BANK)

S No	Problem
<b>UNIT I</b>	
1	“All contracts are agreements, but all agreements are not contracts.” Explain and discuss the essentials of a valid contract.
2	Define the term “Contract.” What are the essentials of a valid contract?
3	Define the agreement and explain its types.
4	Distinguish between void, voidable and unenforceable or illegal contracts.
5	“Contract is an agreement enforceable by law.” Explain.
6	Explain the terms “offer” and “acceptance.” “A mere mental acceptance not evidenced by words or conduct is in the eye of the law no acceptance.” Comment.
7	Discuss the law relating to offer and acceptance. When is the acceptance of an offer complete?
8	Who are the persons regarded as incompetent by law to enter into a contract?
9	What protection is afforded to minors by the Indian Contract Act, 1872?
10	What is meant by coercion? What is its effect on the validity of a contract?
11	What do you understand by ‘fraud’? What are its characteristics and effects on the validity of a contract? Explain.
12	What do you understand by mistake? What are the effects of mistake on the validity of contracts?
13	What do you mean by fraud in law? How does it differ from misrepresentation? Explain the effects of fraud.
14	Distinguish between: (i) Coercion and Undue Influence (ii) Fraud and misrepresentation
15	Define consideration. Which agreements are contracts even though without consideration? Does an agreement become void merely because consideration is inadequate? Give reasons.
16	“A promise without consideration is a gift and made for consideration is a bargain.” Salmond and Winfield. Comment.
17	What is void contract? Briefly state the various agreements that are expressly declared to be void as per the Indian Contract Act 1872.
<b>UNIT II</b>	
18	What do you mean by contingent contract? Discuss the rules regarding the enforcement of contingent contracts.



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19	What is meant by the discharge of the contract? State the various ways in which a contract may be said to be discharged.
20	What is the difference between a quasi contract and a contract? State the various quasi contracts.
21	What remedies are available to a party in case of breach of contract?
22	Explain the different types of damages.
23	Define contract of indemnity. Explain the difference between contract of indemnity and guarantee.
<b>UNIT III</b>	
24	What are the essential of bailment?
25	What is bailment? Explain the rights and duties of a bailee with respect to the goods bailed.
26	What is bailment? Explain the duties of a bailee and bailor.
27	What is bailment? Explain the rights of a bailee and bailor.
28	Difference between bailment and pledge.
29	Difference between particular lien and general lien.
<b>UNIT IV</b>	
30	What do you mean by 'Consumer Protection'? What are the various types of consumer exploitation?
31	What are the need and importance of consumer protection? What are the main elements of the Consumer Protection Act, 1986?
32	What is the redressal machinery for consumer disputes given in the Consumer Protection Act, 1986?
33	How many consumer dispute Redressal Agencies can be established under the 'Consumer Protection Act, 1986'? Explain the District Forum in detail.
34	What do you mean by 'Consumer Protection'? Explain the need and importance of Consumer Protection.
35	What are the central and state consumer councils? What are their objects?





# Sh. L. N. Hindu College, Rohtak (Haryana)

## Course Plan



# Sh. L. N. Hindu College, Rohtak (Haryana)

## Course Plan

Department of Commerce  
Program: B. Com (Pass)  
Corporate law (3.01)

### SCHEME

Course Name	Company Law	Course Type	Theory
Course Code	3.01	Class	B.Com (Pass)
Instruction Delivery	Per week Lectures: 4, Tutorial:1, Practical: Total No. Classes Per Sem: 50(L), 10(T) Assessment in Weightage: Sessional (20%), End Term Exams (80%)		
Course Coordinator	Dr. Deepti Sharma	Course Instructors	Dr. Deepti Sharma

### COURSE OVERVIEW

This course provides a foundational understanding of corporate structure, laws, and legal obligations in managing and forming companies. It delves into company promotion, the responsibilities of key players (like promoters), the process of incorporation, and legal doctrines that protect both internal and external stakeholders.

### PREREQUISITE

Basic Knowledge of Company and its structure

### COURSE OBJECTIVE

This course aims to give students a dense understanding of company law and its practical aspects. It covers the meaning, types, and features of companies, along with the benefits and challenges of incorporation. Key legal concepts like lifting the corporate veil, the role of promoters, and pre-incorporation contracts are explored. Students will also learn about important company documents like the Memorandum and Articles of Association, and financial aspects such as borrowing powers, debentures, and charges. The course provides a well-rounded view of corporate governance and operations.



# Sh. L. N. Hindu College, Rohtak (Haryana)

## Course Plan

### COURSE OUTCOMES (COs)

After the completion of the course, the student will be able to:

CO No.	Course Outcomes
1	The students of Corporate Law become familiar with the provisions of companies Act 2013 and understand the concept of company, its different types, advantages and disadvantages over other forms of businesses.
2	Students will be aware of the various provisions and Stages of formation of a company and will able to understand the role, duties and liabilities of promoters of a company
3	Students will acquire the knowledge of two very significant documents of company; Memorandum of association and Articles of association of a company and learn how to prepare these documents
4	The course will provide a thorough knowledge of raising capital by a company by way of issuing debt instruments and related provisions



# Sh. L. N. Hindu College, Rohtak (Haryana)

## Course Plan

### LESSON PLAN (THEORY AND TUTORIAL CLASSES)

L. No	Topic to be Delivered	Tutorial Plan	Unit	
1	Meaning, characteristics of the company	Discussion on company  How can the company be profitable?	1	
2	Features of company and difference between joint stock company and partnerships			
3	Advantages of company and related laws			
4	Disadvantages of Company			
5	Lifting the corporate veil concept			
6	Statutory provisions of principle	Questions related to the kinds of companies.	1	
7	Judiciary provisions of principle			
8	Types of companies (on the basics of incorporation)			
9	On the basics of liability, private company, public company			
10	Other companies like MNCs, one person company etc.	Assignment on formation of company	2	
11	Meaning of formation of company and basic concepts regarding the formation of company.			
12	Steps in the formation of company			
13	Concepts regarding incorporation of company and promotion of company			
14	Introduction of promoter, characteristics of promoter			
15	Rights and duties of promoters			
16	Liabilities of promoters			
17	Pre- Incorporation Contracts			
18	Concepts of prospectus, importance of this document			
19	Public offer in prospectus			
20	Contents in prospectus document			Presentation of students
21	Golden Rule in prospectus			
22	Legal Requirement Regarding issue of Prospectus			
23	Scanning of Prospectus	Presentation of students		



# Sh. L. N. Hindu College, Rohtak (Haryana)

## Course Plan

24	Mis statement in Prospectus		
25	Deemed Prospectus		
26	Shelf and Red herring Prospectus		
27	Introduction to the concept of Memorandum of Association document and its imp related aspects		3
28	Characteristics of MOA document	Presentation of students	
29	Name clause, situation clause and liability clause of MOA		
30	Capital clause, Object Clause and association clause		
31	Alteration in MOA		
32	Alteration in clauses of MOA		
33	Introduction to the concept of Articles of Association document and its importance		
34	Characteristics of AOA		
35	Doctrine of ultra virus		
36	Contents of AOA		
37	Alteration in AOA		
38	Limitation regarding Alteration in MOA		
39	Constructive Notice and Doctrine of Indoor Management		
40	Meaning of borrowing powers and characteristics of borrowing powers	Presentation of Students	
41	Methods of Borrowing		
42	Ultra vires Borrowing		
43	Difference Between debenture and debenture stock		
44	Concept of debentures and features of debentures		
45	Kinds of debentures		
46	Methods of issuing debenture		
47	Remedies available to debenture holders		
48	Importance of charges		
49	Kinds of charges, Registration of Charge		
50	Crystallization of floating charge		



# Sh. L. N. Hindu College, Rohtak (Haryana)

## Course Plan

### Text Book

Ashok Sharma, V.K. Publications

### Reference Books

1. Kuchal M.C. Modern Indian Company Law Shri Mahavir Books, Noida.
2. Kapoor N.D. Company Law Incorporating the provisions of the Companies Amendment Act.
3. Singh Avtar Company Law Eastern Book Company, Lucknow.

### Web/Links for e-content

- <https://www.rostrumlegal.com/>
- <https://lawbhoomi.com/companies-act-notes-and-study-materials/>
- <https://biz.libretexts.org/>

## PRACTICE QUESTIONS (QUESTION BANK)

S No	Problem
1	Define Company? Explain the features of Company.
2	Explain the difference between company and partnership
3	Explain the concept of lifting the corporate veil
4	Explain the nature and advantages of the company
5	Explain various kinds of companies
6	What are the exceptions to lifting the corporate veil?
7	Explain private company
8	What are the disadvantages of a company?
9	What are the provisions regarding the lifting of the corporate veil?
10	What are the characteristics of a private company?
11	What do you mean by the formation of the company?
12	Explain the duties and rights of promoters
13	Describe the characteristics and liabilities of promoters
14	Explain the contents in prospectus
15	What is the importance of prospectus?
16	What do you mean by MOA? Explain its characteristics
17	How can we alter the clauses of memorandum?
18	Explain the benefits of AOA.



# Sh. L. N. Hindu College, Rohtak (Haryana)

## Course Plan

19	Explain the clauses of MOA
20	Explain role of AOA & MOA documents
21	What do you mean by borrowing powers?
22	Explain the kinds of charges
23	Discuss the kinds of debentures
24	Describe the borrowing power of company
25	Write notes on A. Debenture trust deed B. Register of debenture holder
26	“A Company is an artificial person created by law having a separate entity with a perpetual succession and a common seal.” Explain the statement and discuss the basic feature of a company.
27	The MOA of a company is its charter which defines the limitations and the power beyond which a company cannot go” Discuss.
28	Explain in detail the procedure of conversion of a private co. into a public co. and vice-versa.
29	Explain in detail the circumstances under which the corporate veil of a company is lifted.
30	Explain in detail, the rights, duties and liabilities of a company promoter
31	Memorandum and Articles are public documents. Explain the statement and discuss the doctrine of indoor management.
32	Explain in detail the borrowing power of a Company



# Sh. L. N. Hindu College, Rohtak (Haryana)

## Course Plan

### Department of Economics

Program: B. Com Pass 3<sup>rd</sup> Sem

Human Resource Management (3.05)

2024-25

### SCHEME

<b>Course Name</b>	<b>Human Resource Management</b>	<b>Course Type</b>	<b>Theory</b>
<b>Course Code</b>	3. 05	<b>Class</b>	B. Com 3rd Sem
<b>Instruction Delivery</b>	Per week Lectures: 4, Tutorial:1, Practical: - Total No. Classes Per Sem: 60(L), 14(T), -(P) Assessment in Weightage: Sessional (20%), End Term Exams (80%)		
<b>Course Coordinator</b>	Mrs. Chandna Jain	<b>Course Instructors</b>	Theory: Mrs. Chandna Jain

### COURSE OVERVIEW

Human Resource Management course is part of bachelor's degree in commerce. The course revolves around concepts of human resource management, recruitment, selection & Training. This course gives knowledge about wages and wage incentives, industrial relations and unrest.

### PREREQUISITE

Basic knowledge of Economics Concepts

### COURSE OBJECTIVE

The objective of this course is to familiarize the students with the basics of Human Resource Management.

### COURSE OUTCOMES (COs)

After the completion of the course, the student will be able to:

CO No.	Course Outcomes
1	understand functions and importance of Human Resource Management
2	understand recruitment, selection Process and training methods
3	know about wages and wage incentives
4	learn about industrial relations and unrest





# Sh. L. N. Hindu College, Rohtak (Haryana)

## Course Plan

### COURSE CONTENT

Content
<b>Unit-I</b> An Introduction to Human Resource Management Definition, Importance objectives and scope of Human Resource Management (HRM). Function of Human Resource Management: - Managerial and Operative Functions, qualifications and Qualities of Human Resource manager in our organization. Evolution and Growth of Human Recourse Management (HRM) India.
<b>Unit-II</b> Recruitment, Selection and Training: Recruitment: - Meaning, Steps in recruitment policy, sources and modes of recruitment, Factors affecting recruitment. Selection: - Meaning, Essentials of Selection Procedure, Stages in Selection Procedure. Training: - Concept, Need for and importance of Training. Methods of Training: - On the job Training + off the job Training, Principles of training, Evaluation of training Programme in India.
<b>Unit-III</b> Wage and Wage Incentives: Wages: - Meaning, Objective and Theories of wages, Methods of wage Program: Time wages and Piece wages methods Concept of wages: - Fair, Minimum and Living wage, Factors determining wage Structure of an organization, essentials of satisfactory wage policy. Wage Incentives: - Concept, Need for and Importance of Incentives. Special Incentives Prefect sharing and Labour Co. Partnership and Essentials of Ideal Incentives system.
<b>Unit- IV</b> Industrial Relations: Concept, Importance and Objectives of industrial relations, Contents of industrial relations. Participants of Industrial relation and Recruitment of good Industrial relation Program. Industrial Unrest: - Meaning, Forms and Causes of industrial disputes, Impact of Industrial unrest on the Economy, preventive and curative methods and Agencies for Reconciliation of Industrial unrest.



# Sh. L. N. Hindu College, Rohtak (Haryana)

## Course Plan

### LESSON PLAN (THEORY AND TUTORIAL CLASSES)

L. No	Topic to be Delivered	Tutorial Plan	Unit
1	Course Overview	Queries from topic and Discussion on paper blueprint	1
2	Introduction		
3-5	Importance, objectives, scope of Human Resource Management	Functions of HRM	
6-8	Functions of HRM		
9-11	Qualities of Human resource manager	Assignment	
12-13	Evolution and growth of HRM in India	Doubts and queries	
14	Revision and Assignment		
15-17	Recruitment	Discussion	2
18-20	Selection Process		
20-26	Training	presentation	
27	Revision and assignment	Training Methods	
28-36	Objectives & theories of wages	Discussion and presentation	3
37-39	Methods of wages	Doubts and queries	
40-44	Concepts of wages	Wage incentives	
45-47	Wage Incentives		
48	Revision and assignment	Doubts and queries	
49-53	Industrial Relations	Discussion	4
54-56	Industrial Unrest	Discussion and presentations	
57-60	Revision	Case study	

### **Text Book**

Ashok Khurana, Parveen Khurana; Human Resource Management; VK Global Publications Pvt. Ltd., New Delhi

### **Reference Books**

- 1. Human Resource Management: Concepts and Issues, by T.N. Chhabra, Dhanpat Rai & Co. New Delhi.
- 2. Human Resource Management by R. Wayne Mondy, Pearson Publications, Delhi.
- 3. Human Resource Management by C.B. Gupta

### **Web/Links for e-content**

- <https://www.scribd.com/document/490214240/Human-Resource-Management-13th-Edition-pdf>
- <https://www.bing.com/ck/a?!&&p=26be0fdd02d8b2a9JmltdHM9MTcyNzM5NTIwMCZpZ3Vp>



# Sh. L. N. Hindu College, Rohtak (Haryana)

## Course Plan

### PRACTICE QUESTIONS (QUESTION BANK)

S No	Problem
1	What do you understand by Human resource Management? Why are need and limitations of it?
2	Discuss objectives of HRM
3	Explain growth and evolution of HRM in India.
4	Discuss functions of Human resource Management in detail
5	Describe scope of Human resource Management.
6	What do you mean by recruitment? What are the factors affecting recruitment?
7	Discuss various sources of recruitment.
8	Explain recruitment process. What are the recent trends in recruitment?
9	Explain selection procedure.
10	What is selection process? Explain various steps involved in it.
11	What do you mean by training? Why it is required?
12	Explain various training Methods.
13	Write note on the following a) On the job training b) Internship
14	What is the importance of Training in an organization?
15	Comment on need and techniques of Evaluation of training programme in India.
16	What is the meaning of Wages? Explain factors affecting Wages.
17	Explain theory of wages.
18	What are main objectives of wages?
19	Explain marginal productivity theory of wages.
20	Explain modern theory of wages.
21	What do you understand by incentives wage plan? Explain various kinds of incentives wage plan
22	Explain various methods of wage payment.
23	Write notes: a. Halsey Premium Plan b. Rowan premium plan



# Sh. L. N. Hindu College, Rohtak (Haryana)

## Course Plan

	c. Bedaux point premium plan
24	How to incentives contribute into effectiveness of an employee?
25	Discuss the essentials of satisfactory wage policy.
26	Differentiate between time and piece wage system
27	Distinguish between minimum wages, Fair wages, living wages.
28	Differentiate between Monetary and Non-monetary Incentives.
29	Define industrial relations. Discuss scope and factors affecting industrial relations.
30	Importance and objectives of industrial relations.
31	Basic requirements for good industrial relations?
32	Explain causes and impact of industrial disputes.
33	What do you mean by industrial disputes? Explain various methods to resolve it.
34	Writ note: Labour Court Industrial tribunal
35	Explain machinery for settlement of industrial disputes.



# Sh. L. N. Hindu College, Rohtak (Haryana)

## Course Plan

### Department of Commerce

Program: B Com (Pass)

Basics of Retailing -3.06 (ii)

#### SCHEME

<b>Course Name</b>	Basics of Retailing	<b>Course Type</b>	Theory
<b>Course Code</b>	3.06 (ii)	<b>Class</b>	B. Com (Pass)
<b>Instruction Delivery</b>	Per week Lectures: 4, Tutorial:1, Practical: - Total No. Classes Per Sem: 50L), 15(T), Assessment in Weightage: Sessional (20%), End Term Exams (80%)		
<b>Course Coordinator</b>	Dr Deepti Sharma	<b>Course Instructors</b>	Theory: Dr. Deepti Sharma

#### COURSE OVERVIEW

Retailing is the branch of Marketing. Its main function selling of goods and services to consumer end users. It is seen as a contrast to whole selling which typically involves selling in mass quantities at lower services. Its main function is helping the whole seller to sales the product to consumer.

#### PREREQUISITE

Basic Knowledge of Business and Marketing terms.

#### COURSE OBJECTIVE

It refers to the process of helping customers find products in Retailer store. It inculcates everything from increasing customer pool to how product is presented and how a retailer fulfils a customer needs. To develop managerial skills among then students.

#### COURSE OUTCOMES (COs)

After the completion of the course, the student will be able to:

CO No.	Course Outcomes
1	To be able to understand the meaning of Retail, Retailing, Retailers, growth and present size of Indian retail, career and growth opportunities, latest Technology and future of retailing in India.
2	To learn about the different types of Retailing such as traditional retail formats vs. modern retail formats, Store and non-store, Franchiser- franchisee.
3	To gain an insight about the level of operations of retailing, their functions and strategy formulation.
4	Monitoring and evaluating their actions, pricing strategies and location strategies.



# Sh. L. N. Hindu College, Rohtak (Haryana)

## Course Plan

### COURSE CONTENT

<b>Content</b>
<b>Unit 1</b>
Meaning, Nature, Scope, Importance, Growth and present size. Career options Retailing Technology introduction in Retailing, Future of Retailing in India.
<b>Unit -2</b>
Types of Retailing: Stores Classified by owners, Stores classified by Merchandising categories, Wheels of Retailing: Traditional Retail format vs Modern Retail format in India Store and non-Store based formats: Cash and carry Business Meaning, nature and scope. Retail Models- Franchiser, Franchisee directly owned; Wheel of Retailing and Retailing Life Cycle, Co-operation and Conflict with other Retailers.
<b>Unit 3</b>
Management of Retailing operation, Retail Management and Total Performance Model, Function of Retail Management, Strategic Management Process.
<b>Unit-4</b>
Retail Planning, Importance and process, Developing Retailing Strategies, Objectives action plans, Pricing strategies and Location strategies,

### LESSON PLAN (THEORY AND TUTORIAL CLASSES)

L. No	Topic to be Delivered	Tutorial Plan	Unit
1.	Introduction and Characteristics of Retailing	Practice Question of Identifying Retail Stores nearby and collection of data regarding their product line.  Oral test of chapter 1 and 2 (Quiz)	I
2.	Nature Functions of retailing		
3.	Importance of Retailing		
4.	Present Size and growth of retail industry		
5.	Future of retail sector in India		
6.	Essential Qualifications of Retailor		
7.	Career options in Retailing		
8.	Major jobs in Retail sector		
9.	Challenges in Retail sector		
10.	Job profiles in Retailing		



# Sh. L. N. Hindu College, Rohtak (Haryana)

## Course Plan

11.	Major Job Providers in Retail Sector		
12.	Test		
13.	Technology Induction in Retailing		
14.	Managerial Support Technology		
15.	Customer interfacing Software		
16.	Operation software		
17.	Strategic decision software		
18.	Tools and Techniques of Retailing		
19.	Limitations of using artificial intelligence		
20.	Types of Retailing	Problems discussed	2
21.	Market and product Categorisation		
22.	Pricing, promotion and distribution		
23.	Retailing Stores: Independent stores		
24.	Retail Chains		
25.	Franchises		
26.	Consumer Cooperatives		
27.	Merchandising categories		
28.	Retail Formats: Introduction		
29.	Traditional and Modern Retail formats		
30.	Stores and Non- store based formats		
31.	Comparison of store and non-store-based formats		
32.	Cash and Carry Business		
33.	Retailing Models		
34.	Franchisee model and directly owned model		
35.	Wheel of Retailing		
36.	Retailing life cycle		
37.	Management of retailing operations	Assignment of Total Performance model	3
38.	Retailing Management		
39.	Retail management process		
40.	Total performance Model		



# Sh. L. N. Hindu College, Rohtak (Haryana)

## Course Plan

41.	Functions of retail management		
42.	Retail Planning	Problems discussed	4
43.	Objectives of retail planning		
44.	Process of retail planning		
45.	Retailing Strategies		
46.	Developing Retail strategy		
47.	Pricing strategies		
48.	Methods of pricing strategies		
49.	Location Strategies		
50.	Developing Retail Strategies		

### Text Book

**Dr Rekha Goel, Retail Management and Sales Procedures, Basics of Retailing.**

### Reference Books

- Suja Nair, Retail Management, 3<sup>rd</sup> Edition Himalaya Publishing House Mumbai.
- Michael Levy Barton Weitz and Ajay Pandit Retail Management 6<sup>th</sup> Edition Tata McGraw Hill.
- Swapna Pradhan Retail Management Text and Cases Tata Mc Graw Hill Publishing, New Delhi 2007, 2<sup>nd</sup> Edition.

### Web/Links for e-content

<https://www.slideshare.net>

<https://unstop.com/blog/retail-management-meaning>

<https://dbrau.ac.in/wp-content/uploads/2023/09/Retail-Management.pdf>

<https://courses.lumenlearning.com/wm-retailmanagement/chapter/information-systems-in-a-changing-retail-industry/>





# Sh. L. N. Hindu College, Rohtak (Haryana)

## Course Plan

### PRACTICE QUESTIONS (QUESTION BANK)

S No	Practice Question
1.	Explain different types of Retailing.
2.	Explain the Nature and Scope of Retailing.
3.	Explain different Functions of Retailing.
4.	Write a note on future of Retailing.
5.	Write a note on Technology Induction in retailing.
6.	Discuss the importance of various software used in Retailing
7.	Explain the various career options available in retail market in detail.
8.	Define the theory of wheel of Retailing and Retailing Life Cycle.
9.	Explain the feature of the Franchiser Franchisee Model of retailing. What are the reasons for growth of this model in India.
10.	What do you mean by Cash and Carry Business. Explain its nature and scope?
11.	Describe the important function of Retail Management.
12.	What is Strategic Retail Management Process? Explain it.
13.	Explain the total Performance Model in detail?
14.	Write a detail note on location Strategies?
15.	Explain the different steps of Retail Planning Process.
16.	Discuss the role of Retail Compatibility in Store Location.
17.	What are the steps involved in developing a Retail Pricing Strategy?
18.	“The present retailing scenario in is undergoing a revolutionary change.” Explain
19.	How is changing scenario of Retailing in India affecting the small Retailers? What strategies should be used by them to survive in the market?
20.	Despite growing popularity, the organised retail in India has its own share of problems whereas Kiran stores continue to offer many advantages.” Discuss”
21.	Define retailing. Discuss the scope and prospects of retail sector in the Indian context, describing the drivers of growth of retailing in the country
22.	What makes locational decisions in retailing strategic in nature? Discuss with suitable examples the factors necessary to consider before selecting a final site for any store
23.	Discuss the importance of ‘customer relationship management’ in retail business.



# Sh. L. N. Hindu College, Rohtak (Haryana)

## Course Plan

24.	What are loyalty programmes? What purpose do they serve in the overall retail business? Explain
25.	Briefly discuss the various types of non- store retailing in vogue. What are their limitations?
26.	How important is the role of pricing in retail marketing mix? Briefly discuss various retail pricing approaches available to the retailer?
27.	What is retail planning? Explain its process.
28.	What is retailing strategy? Explain the objectives
29.	What is Strategic Retail Management Process? Explain in detail.
30.	Write a note on Retail Action Plan in detail.