



CENTRAL UNIVERSITY OF HIMACHAL PRADESH

[ESTABLISHED UNDER THE CENTRAL UNIVERSITIES ACT 2009]

PO BOX: 21, DHARAMSHALA, DISTRICT KANGRA- 176215 (HP)

www.cuhimachal.ac.in

Course Code:	BVFM13	Credits Equivalent: 04
Course Name:	Value Education and Human Rights	Duration: 6 Months
Abbreviation:	CB	Semester: 3rd

B.VOC : Value Education and Human Rights

Course Objectives: The course is designed to:

- The objective of this paper is to impart basic human values to students through formal education and contribute to making the student a true human being.
- Who is able to face life and make it meaningful.

Attendance Requirement:

Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.

Evaluation Criteria:

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|-----------------------------------|-----|
| 1. Mid Term Examination | 25% |
| 2. End Semester Examination | 50% |
| 3. Continuous Internal Assessment | 25% |
| • Class participation | 10% |
| • Presentations | 5% |
| • Group Discussion | 5% |
| • Role Play | 5% |

Course Contents:

Unit	Course Content	Duration
1	Value Education : <ul style="list-style-type: none">• Its purpose and significance in the present world ; Value system – The role of culture and civilization;• Holistic living – Balancing the outer and inner –Body, Mind and Intellectual level- Duties and responsibilities.	6 hours
2	Salient values for life : <ul style="list-style-type: none">• Truth, commitment, honesty and integrity, forgiveness and love, empathy and ability to sacrifice, care, unity , and inclusiveness,• Self-esteem and self confidence, punctuality – Time, task and resource management• Problem solving and decision making skills- Interpersonal and Intra personal relationship – Team work – Positive and creative thinking	6 hours
3	Human Rights <ul style="list-style-type: none">• Universal Declaration of Human Rights – Human Rights violations – National Integration – Peace and non-violence – Dr. A P J Kalam’s ten points for enlightened citizenship• Social Values and Welfare of the citizen – The role of media in value building.	6 hours
4	Social Evils <ul style="list-style-type: none">• Corruption, Cyber crime, Terrorism – Alcoholism, Drug addiction – Dowry –• Domestic violence – untouchability – female infanticide – atrocities against women- How to tackle them	6 hours

Prescribed Text books

- 'Education and Human Values' by M.G.Chitakra, A.P.H. Publishing Corporation, New Delhi, 2003
- 'Values and Ethics for Organizations: Theory and Practice' by Chakravarthy, S.K. , Oxford University Press, NewDelhi , 1999.

Suggested Additional Readings:

- 'Ethics, Education, Indian Unityand Culture' by Satchidananda, M.K., Ajantha Publications, Delhi, 1991
- 'Social Values among Youngadults: A changing Scenario' by Das, M.S. & Gupta, V.K. , M.D. Publications, NewDelhi, 1995
- 'Humanist Values: A Source Book' by Bandiste, D.D., B.R.Publishing Corporation, Delhi, 1999 • 'Human Values and education' by Ruhela, S.P. ,SterlingPublications, New Delhi, 1986
- 'Values and Education in Independent Indian' by Kaul, G.N.,Associated Publishers, Mumbai, 1975
- 'Education in Values', NCERT, New Delhi,

B. VOC :Corporate Accounting

Course code	BVFM14	Credits Equivalent : 04
Course Name	Corporate Accounting	Duration : 6 Months
Abbreviation	CA	Semester : 3rd

Course objective: The course is designed to :

- To understand the concept of Corporate Accounting.

Attendance Requirement:

Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is must failing which a student may not be permitted to appear in the examination.

Evaluation Criteria:

1. Mid Term Examination 25%
2. End Semester Examination 50%
3. Continuous Internal Assessment 25%
 - Class participation 10%
 - Presentations 5%
 - Group Discussion 5%
 - Role Play 5%

Course Contents:

Unit	Course Content	Duration
1	Accounting for Share Capital Meaning and Importance of Corporate Accounting, Issue and Forfeiture of shares, Redemption of shares, underwriting and Lien on shares, Buyback of shares.	4 hours
2	Accounting for Debentures Issue of debenture and its classifications, different terms of issue of debenture, Redemption of debenture, Final Accounts of limited liability companies as per the existing Company Act, Contingency and	7 hours

	Events occurring after the balance sheet.	
3	<p>Accounting for Amalgamation and Internal Reconstruction</p> <p>Forms of Amalgamation and its motive, types of Amalgamation, Methods of Amalgamation, Internal Reconstruction and its Accounting Treatment, Difference between Internal and External Reconstruction</p>	5 hours
4	<p>Cash Flow Statement</p> <p>Meaning and Importance of Cash Flow Statement, Operating activity, Financial Activity, Investing Activities, Indirect Method of Cash Flow Statement</p>	
5	<p>Financial Statement Analysis</p> <p>Ratio Analysis and its meaning, Advantages and Disadvantages, types of ratio, Interpretations of ratios, Common size statements, Trend Analysis</p>	

Prescribed Text Books:

1. J.R. Monga, Basic Corporate Accounting, MayurPaperBacks, New Delhi
2. M.C. Shukla, T.S. Grewal and S.C. Gupta, Corporate Accounting, S. Chand and Company, New Delhi
3. S.M. Maheshwari and S.K. Maheshwari, Corporate Accounting, Vikas Pub. New Delhi



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B. VOC :RETAIL MARKETING & SALES MANAGEMENT

Course code	BVFM15	Credits Equivalent : 04
Course Name	RETAIL MARKETING & SALES MANAGEMENT	Duration : 6 Months
Abbreviation	RM & SM	Semester : 3rd

Course objective: The course is designed to :

- To understand the concept of Retail Marketing through introduction to the world of retailing, Types and Strategies of retailing and sales management.

Attendance Requirement:

Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is must failing which a student may not be permitted to appear in the examination.

Evaluation Criteria:

1. Mid Term Examination 25%
2. End Semester Examination 50%
3. Continuous Internal Assessment 25%
 - Class participation 10%
 - Presentations 5%
 - Group Discussion 5%
 - Role Play 5%

Course Contents:

Unit	Course Content	Duration
1	Retail: <ul style="list-style-type: none">• definition, functions, Global retail market – challenges – emergence of new markets;• consumerism, empowered consumer – rise of e-age; Retail as a career – buying and merchandising – marketing – store operations – visual merchandising; Evolution of retail formats;	4 hours
2	Theories of retail development.	7 hours

	<ul style="list-style-type: none"> • Retail consumer: factors influencing retail shopper – customer decision making process – market research for setting up a retail store; • Concept of franchising – evolution – types – advantages and disadvantages of franchising; Organisation structure in retail; Importance of store design – interior and exterior – types of lay out – visual merchandising 	
3	<p>Sales Management –</p> <ul style="list-style-type: none"> • nature and importance – Objective - process, Strategies and tactics – Emerging Trends – Buying Decision Process – Situations – Role of Marketing and Selling – Sales forecasting techniques – Sales Budgets. • Sales quota: Sales Territory – Designing – assigning and managing Sales people; 	5 hours
4	<p>Sales force expenses –</p> <ul style="list-style-type: none"> • Marketing Audit – Sales force Audit Distribution management – need for distribution channel – channel levels. • Retailing: retailer as salesman – Types of retailers – role of retailer – retailing strategies – store design – franchising – e-retailing – wholesaler – • functions – classification – limitations of wholesalers. Channel design factor – ideal structure – Selecting channel partners; Channel design implementations – Channel conflict; Principles of Channel management. 	

Prescribed Text Books:

1. Krishna K Havaladar and Savant M Cavale, “Sales and Distribution Management, TMH
2. SwapnaPradhan, “Retailing Management”, TMG Second Edition

