

**B.Com (Advertising, Sales Promotion & Sales Management)**  
(w.e.f. 2016–2017)

**Second Year Syllabus (CBCS)**



**FACULTY OF COMMERCE & MANAGEMENT,  
MAHATMA GANDHI UNIVERSITY Nalgonda - T.S.**

**2017**

**DEPARTMENT OF COMMERCE, M.G.U.**  
*Structure of B.Com (Advertising, Sales Promotion & Sales Management (CBCS)  
for Mahatma Gandhi University, Hyd.  
(w.e.f. Academic Year 2016-17)*

**DEPARTMENT OF COMMERCE, M.G.U.**  
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**B.COM (Advertising, Sales Promotion & Sales Management) PROGRAMME**

**FIRST YEAR:****SEMESTER-I:**

Sl.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
1.	BC101	A/B/C/D	AECC-1	2	2
2.	BC102	English	CC-1A	5	5
3.	BC103	Second Language	CC-2A	5	5
4.	BC104	Financial Accounting - I	DSC-1A	5	5
5.	BC105	Marketing Management	DSC-2A	5	5
6.	BC106	Business Organization	DSC-3A	4	4
7.	BC107	Information Technology	DSC-4A	3T+2P	4
		<b>Total</b>		<b>31</b>	<b>30</b>

**SEMESTER-II:**

8.	BC201	A/B/C/D	AECC-2	2	2
9.	BC202	English	CC-1B	5	5
10.	BC203	Second Language	CC-2B	5	5
11.	BC204	Financial Accounting - II	DSC-1B	5	5
12.	BC205	Fundamentals of Advertising	DSC-2B	5	5
13.	BC206	Principles of Management	DSC-3B	4	4
14.	BC207	Basics of Foreign Trade	DSC-4B	4	4
		<b>Total</b>		<b>30</b>	<b>30</b>

**SECOND YEAR:****SEMESTER-III:**

15.	BC301	Principles of Insurance	SEC-1	2	2
16.	BC302	English	CC-1C	5	5
17.	BC303	Second Language	CC-2C	5	5
18.	BC304	Advanced Accounting	DSC-1C	5	5
19.	BC305	Income Tax-I	DSC-2C	5	5
20.	BC306	Business Statistics-I	DSC-3C	4	4
21.	BC307	Media Management	DSC-4C	4	4
		<b>Total</b>		<b>30</b>	<b>30</b>

**SEMESTER-IV:**

22.	BC401	Practice of Life Insurance	SEC-2	2	2
23.	BC402	English	CC -1D	5	5
24.	BC403	Second Language	CC-2D	5	5
25.	BC404	Corporate Accounting	DSC-1D	5	5
26.	BC405	Income Tax-II	DSC-2D	5	5
27.	BC406	Business Statistics-II	DSC-3D	4	4
28.	BC407	International Advertising	DSC-4D	4	4
		<b>Total</b>		<b>30</b>	<b>30</b>

**THIRD YEAR:****SEMESTER-V**

29.	BC501	Practice of General Insurance	SEC-3	2	2
30.	BC502		GE-1	2	2
31.	BC503	Cost Accounting	DSC-1E	4	4
32.	BC504	Business Law	DSC-2E	4	4
33.	BC505	Banking Theory & Practice	DSC-3E	4	4
34.	BC506	Computerised Accounting	DSC-4E	3T+2P	4
<b>35.</b>	<b>BC507</b>	Brand Management	<b>DSE-1A</b>	<b>5</b>	<b>5</b>
<b>36.</b>	<b>BC508</b>	Media Research & Planning	<b>DSE-2A</b>	<b>5</b>	<b>5</b>
		<b>Total</b>		<b>31</b>	<b>30</b>

**SEMESTER-VI**

37.	BC601	Regulation of Insurance Business	SEC-4	2	2
38.	BC602		GE-2	2	2
39.	BC603	Managerial Accounting	DSC-1F	4	4
40.	BC604	Company Law	DSC-2F	4	4
41.	BC605	Financial Institutions & Markets	DSC-3F	4	4
42.	BC606	Commerce Lab	DSC-4F	2T+4P	4
<b>43.</b>	<b>BC607</b>	Copy writing of Management	<b>DSE-1B</b>	<b>5</b>	<b>5</b>
<b>44.</b>	<b>BC608</b>	Project	<b>DSE-2B</b>	<b>5</b>	<b>5</b>
		<b>Total</b>		<b>32</b>	<b>30</b>
		<b>GRAND TOTAL</b>		<b>184</b>	<b>180</b>

AECC: Ability Enhancement Compulsory Course; SEC: Skill Enhancement Course; DSC: Discipline Specific Course; DSE: Discipline Specific Elective; GE: Generic Elective; T=Theory; P=Practicals;

**SUMMARY OF CREDITS**

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	AECC	2	2	4
2	SEC	4	2	8
3	CC Language DSC	8	5	40
		8	5	40
		<b>16</b>	<b>4</b>	<b>64</b>
4	DSE	4	5	20
5	GE	2	2	4
	<b>TOTAL</b>	<b>44</b>		<b>180</b>
	<b>Commerce Total</b>	<b>28</b>		<b>124</b>

**SYLLABUS****Paper : (BC 104) : FINANCIAL ACCOUNTING - I**

Paper: BC104

THPW: 5 Hrs

**Credits : 5**

Max. Marks: 50

Exam Duration: 3 Hrs

***Objective:** to acquire conceptual knowledge of accounting process and preparation of final accounts.*

**UNIT-I: ACCOUNTING PROCESS:**

Financial Accounting: Introduction – Definition – Evolution – Functions-Advantages and Limitations –Users of Accounting Information- Branches of Accounting – Accounting Principles: Concepts and Conventions- Accounting Standards– Meaning – Importance – List of Accounting Standards issued by ASB – Accounting System- Types of Accounts – Accounting Cycle- Journal- Ledger and Trial Balance. (Including problems)

**UNIT-II: SUBSIDIARY BOOKS:**

Meaning –Types - Purchases Book - Purchases Returns Book - Sales Book - - Sales Returns Book - Bills Receivable Book - Bills Payable Book – Cash Book - Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper.(Including problems)

**UNIT-III: BANK RECONCILIATION STATEMENT:**

Meaning – Need - Reasons for differences between cash book and pass book balances –Favourable and over draft balances – Ascertainment of correct cash book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement. (Including problems)

**UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:**

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit. (Including problems)

Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

**UNIT-V: FINAL ACCOUNTS:**

Final Accounts of Sole Trader: Meaning -Uses -Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries.(Including problems)

**SUGGESTED READINGS:**

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting: R. L. Gupta & V. K. Gupta, Sultan Chand.
3. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
4. Accountancy–I: Tulasian, Tata McGraw Hill Co.
5. Introduction to Accountancy: T. S. Grewal, S. Chand and Co.
6. Advanced Accountancy-I: S. N. Maheshwari & V. L. Maheswari, Vikas.
7. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
8. Financial Accounting: Jawahar Lal, Himalaya Publishing House.

**Paper : (BC 105) : MARKETING MANAGEMENT**

Paper: BC 105

Max. Marks: 50

THPW: 5 Hrs

Exam Duration: 3Hrs

Credits : 5

**Objective:** This paper is intended to familiarize the students with the concepts of marketing management.

**Unit-I: Introduction to Marketing & Marketing Environment:** Meaning and Definition of Marketing - Scope of Marketing - Evolution of Marketing Concepts -Production Concept - Product Concept - Marketing Myopia - Selling Concept – Marketing Concept - Societal Marketing Concept - Objectives of Marketing - Role of Marketing in Economic Development - Rural Marketing - Rural Markets Vs Urban Markets – Marketing Management Tasks - Marketing Mix-Marketing of services.

**Marketing Environment:** Micro Environment (Company-Suppliers-Marketing Intermediaries-Customers- Competitors- Public) - Macro Environment (Demographic-Economic-Natural-Technological-Political-Legal and Regulatory - Cultural -Social) - International Marketing-GAAT and WTO.

**Unit-II: Market Segmentation & Consumer Behaviour :** Concept of Target Market - Diffused Market - Concentrated Market - Clustered Market -Market Segmentation (Concept-Bases-Benefits-Requirements for Effective Segmentation) –Market Segmentation Analysis for consumer and service products - Product Positioning – Positioning maps.

**Unit III: Consumer and Organizational Buying Behavior:** Consumer Behavior (Nature-Scope-Importance) - Factors influencing Consumer Behavior (Economic psychological-Cultural-Social and Personal) - Steps in Consumer Decision Process – Post Purchase Behavior - Cognitive Dissonance - Organizational Buyer (Industrial Markets- Resellers Market-Government Market)- Characteristics of Organizational Buyer Organizational Buying Behavior Vs Consumer Behavior.

**Unit IV: Product & Price Management:** Concept of Product - Classification of Products - Product Levels- Product Mix - Product Mix Decisions - New Product – New Product Development Stages - . Product Life Cycle Stages and marketing implications - Branding - Packaging and Labeling. **Price Management:** Pricing – Objectives of Pricing – Role of Price in Marketing Mix – Factors influencing price – Pricing under different competitive conditions, Skimming and Penetration Pricing –Pricing Methods/strategies- cost based- demand based- competition based.

**Unit-V: Promotion & Channel Management:** Promotion – Significance – Promotion Mix – Advertising – Objectives – Media – Budget- Types of Advertising - Personal Selling – Nature – Steps in personal selling. Sales Promotion – Objectives – Tools - Public Relations – Direct marketing – Forms of direct marketing.

**Channel Management:** Marketing Channels: Nature – Channel Levels - Channel Structure &. Participants –Functions Marketing Intermediaries - Channel Design Decisions - Online Marketing - Online Marketing Channels – objectives – merits – demerits- Retailing: Meaning – Significance – forms of retailing – formats of retail stores.

**SUGGESTED READINGS:**

1. Philip Kotler: Marketing Management 12e, PHI
2. Lamb: Introduction to Marketing, 8e, Thomson, 2007
3. Stanton WJ: Fundamental of Marketing, 1996
4. Jain: Marketing Planning and Strategy, 7e,
5. Czinkota & Kotabe: Marketing Management, 2005
7. Ramaswamy &. Namakumari: Marketing Management
8. Boone & Kurtz: Principles of Marketing, 12e, Thomson, 2007
9. Rajan Saxena: Marketing Management
- 10.Blackwell: Consumer Behaviour, 10e,
- 11.Schiffman: Consumer Behavior, 9e PHI

**Paper : (BC 106) : BUSINESS ORGANISATION**

Paper: BC106

THPW: 4 Hrs

Credits : 4

Max. Marks: 50

Exam Duration: 3Hrs

**Objective:** *to understand fundamental concepts of business and forms of organization.*

**UNIT-1: FUNDAMENTAL CONCEPTS:** Concepts of Business, Trade, Industry and Commerce - Classification - Relationship between Trade, Industry and Commerce - Nature of Business - Objectives of Business – Functions of Business- Social Responsibility of a business - Steps to Start an Enterprise

**UNIT-II: BUSINESS ORGANIZATION:** Forms of Business Organization - Classification - Factors Influencing the Choice of Suitable Form of Organization - Sole Proprietorship – Meaning, Definition - Characteristics - Advantages and Disadvantages - Suitability of Sole Proprietorship - Partnership -Kinds of Partners - - Partnership Deed – Meaning – Contents - Registration of Partnership Advantages and Disadvantages of Partnership - Suitability of Partnership - Limited liability partnership – Hindu Undivided Family - Meaning - Characteristics - Advantages and Disadvantages - Co-Operative Organization – Characteristics -Types of Co-Operative Societies - Limitations of Cooperatives.

**UNIT-III: FORMATION OF JOINT STOCK COMPANY:** Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies -Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents – Prospectus - Contents – Red herring Prospectus- Statement in lieu of Prospectus.

**UNIT-IV: SOURCES OF FINANCE:** Industrial Finance - Long Term and Short Term Finance - Fixed and Working Capital Finance - Sources of Corporate Finance ( A brief introduction to Shares and Debentures, Retained Earnings, Underwriting, Inter Company Investments and Venture Capital, Angel Investors, lease, hire purchase, franchising) .

**UNIT V: STOCK EXCHANGE AND MUTUAL FUNDS:** Stock Exchange, Functions – Working of Stock Exchanges, Mutual Funds –Importance, Functions, Types – Role of SEBI in Regulating Stock Exchanges and Mutual Funds in India

**SUGGESTED READINGS:**

1. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
2. Business Organization: Sharma Shashi K. Gupta, Kalyani publishers.
3. Organization & Management: R. D. Agarwal, McGraw Hill.
4. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
5. Business Organization & Management: C.R. Basu, Tata McGraw Hill
6. Business Organization & Management: R. N. Gupta, S. Chand,
7. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
8. Business Organization & Management: Uma Shekaram, Tata McGraw Hill
9. Business Organization & Management: Niranjana Reddy & Surya Prakash, Vaagdevi publishers.
10. Business Organisation and Management, Dr. Neeru Vasihth, Tax Mann Publications.

**Paper : (BC 107) : INFORMATION TECHNOLOGY**

Paper: BC107

THPW: 5 (3T &amp; 2P)

Credits: 4

Max. Marks: 35T + 15P

Time: 3 Hrs.

**Objective:** to acquire basic knowledge in Information Technology and its applications in the areas of business.

**UNIT-I: INTRODUCTION:**

Introduction to computers - Generations of computers – An overview of computer system - Types of computers - Input & Output Devices.

Hardware: Basic components of a computer system - Control unit – ALU - Input/output functions - Memory – RAM – ROM – EPROM - PROM and Other types of memory.

**UNIT-II: OPERATING SYSTEM (OS):**

Meaning - Definition & Functions - Types of OS - Booting process - DOS – Commands (internal & external) - Wild card characters – Virus & Hackers – Cryptography & cryptology.

Windows: Using the Start Menu –Control Panel – Using multiple windows – Customizing the Desktop – Windows accessories (Preferably latest version of windows or Linux Ubuntu).

**UNIT-III: WORD PROCESSING:**

Application of word processing - Menus & Tool Bars - Word processor – Creating – Entering - Saving & printing the document - Editing & Formatting Text - Mail Merge and Macros (Preferably latest version of MS Word or Libre Office Writer).

**UNIT-IV: SPREAD SHEET:**

Application of work sheet/spread sheet - Menus & Tool bars - Creating a worksheet - Entering and editing of numbers - Cell reference - Worksheet to analyze data with graphs & Charts.

Advanced tools: Functions – Formulae – Formatting numbers - Macros – Sorting - Filtering - Validation & Consolidation of Data (Preferably latest version of MS Excel or Libre Office Calc).

**UNIT-V: POWER POINT PRESENTATION:**

Application of Power Point Presentation – Menus & Tool bars – Creating presentations – Adding - Editing and deleting slides - Templates and manually – Slide show – Saving - Opening and closing a Presentation –Types of slides - Slide Views - Formatting – Insertion of Objects and Charts in slides - Custom Animation and Transition (Preferably latest version of MS Power Point presentation - Libre Office Impress).

Internet & Browsing: Services available on internet – WWW – ISP – Browsers.

Multimedia: Application of multimedia – Images – Graphics - Audio and Video – IT security.

**SUGGESTED READINGS:**

1. Introduction to Computers: Peter Norton, McGraw Hill.
2. Fundamentals of Information Technology: Dr. NVN Chary, Kalyani Publishers.
3. Computer Fundamental: Anitha Goel, Pearson.
4. Information Technology Applications for Business: Dr. S. Sudalaimuthu, Himalaya
5. Introduction to Information Technology: ITL ESL, Pearson.
6. Introduction to Information Technology: V. Rajaraman, PHI.
7. Fundamental of Computers: Balaguruswamy, McGraw Hill.
8. PC Software under Windows: Puneet Kumar, Kalyani Publishers.
9. Information Technology and C language: Rajiv Khanna, New Age International.
10. Fundamentals of Information Technology: Alexis Leon, Vikas Publishing House.
11. Informational Technology: P. Mohan, Himalaya Publishing House.
12. Information Technology: R. Renuka, Vaagdevi Publishers.
13. OS-Linux Spoken Tutorials & Libre Office Spoken Tutorials by IIT Bombay.
14. Fundamentals of Information Technology: Rajiv Midha, Tax Mann Publications.

**Paper : (BC 204) : FINANCIAL ACCOUNTING-II**

Paper: BC204

THPW: 5Hrs

**Credits : 5**

Max. Marks: 50

Exam Duration: 3 Hrs

***Objective:** to acquire accounting knowledge of bills of exchange and other business accounting methods.*

**UNIT-I: BILLS OF EXCHANGE:**

Bills of Exchange - Definition- Distinction between Promissory note and Bills of exchange- Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills- Renewal of bills- Retiring of bills under rebate- Accommodation bills.(Including problems)

**UNIT-II: CONSIGNMENT ACCOUNTS:**

Consignment – Meaning – Features– Proforma invoice - Account sales – Del credere commission- Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock –Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price. (Including problems)

**UNIT-III: JOINT VENTURE ACCOUNTS:**

Joint Venture – Meaning –Features-Difference between Joint Venture and Consignment- Accounting Procedure-Methods of Keeping Records for Joint Venture Accounts-Method of Recording in co-ventures books-Separate Set of Books Method- Joint Bank Account-Memorandum Joint Venture Account (Including problems)

**UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS:**

Single Entry System – Meaning -Features–Difference between Single Entry and Double Entry systems -Defects in Single Entry System - Books and accounts maintained - Ascertainment of Profit - Statement of Affairs and Conversion method (Including problems)

**UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:**

Non- Profit Organization – Meaning – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet(Including problems)

**SUGGESTED READINGS:**

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
- 2.Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta,Sultan Chand & Sons.
3. Accountancy–I: Tulasian, Tata McGraw Hill Co.
4. Accountancy–I: S.P. Jain & K.L Narang, Kalyani.
5. Advanced Accountancy-I: S.N.Maheshwari&V.L.Maheswari, Vikas.
6. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.
7. Financial Accounting: M.N Arora, Tax Mann Publications.



**Paper : ( BC 205 ) : FUNDAMENTALS OF ADVERTISING**

Paper: BC 204

THPW: 5 Hrs

Credits : 5

Max. Marks: 50

Exam Duration: 3 Hrs

**Objective:** This course presents the various classifications and functions of advertising, effects of Advertising and to familiarize the students with the basic concept of advertising and understanding the importance of Direct marketing, sales Promotion and Public Relations in Advertising.

**UNIT- 1 : INTRODUCTION TO ADVERTISING:**

Advertising – Definition – Importance – Classification of advertisements – Functions of Advertising – Objectives – DAGMAR.

**Advertising and Direct Marketing:** Advertising-Determinants of Advertisability - Causes for advertisement failure – Direct marketing – Definition – Growth of direct marketing – Causes – Process of Direct marketing.

**UNIT- II: ADVERTISING & SALES PROMOTION:**

Sales Promotion – Definition – Types – Features – Increasing importance – Reasons – Advantages and disadvantages of the combination of advertising and sales promotion.

**Advertising and Public Relations/Publicity:** Public Relations – Definition – Publicity – Meaning – Advertising, PR and publicity – Advantages and Disadvantages.

**UNIT- III: PLANNING FOR ADVERTISING:**

Strategic planning – Marketing plan – Advertising objectives – Communication response pyramid – Advertising Department – Organizing for advertising department – Functions of advertising management.

**UNIT- IV: ECONOMIC EFFECTS OF ADVERTISING:**

Explicit role of advertising – Indirect role of Advertising – Economic effects.

**Social Effects of Advertising:** Benefits of Advertising – Impact of Advertisements on children – Women in Advertising.

**UNIT- V: ETHICS IN ADVERTISING:**

Criticism of Advertising – Controversial effects of advertising – Puffery – Shock advertisements – Subliminal advertising – Regulating bodies in India.

**Suggested Readings:**

1. Belch & Belch – Advertising & Promotion – Tata McGraw Hill.
2. Advertising – Sontakki – Himalaya Publishing House.
3. Advertising Planning and Implementation – Sharma and Singh – Prentice Hall
4. Advertising Management – Concepts and cases – Mahendra Mohan – Tata McGraw Hill.
5. Burnelt – Promotion Management Tata McGraw Hill.

**Paper : (BC 206) : PRINCIPLES OF MANAGEMENT**

Paper: BC206

THPW: 4 Hrs

**Credits : 4**

Max. Marks: 50

Exam Duration: 3Hrs

**Objective:** To acquaint the students with the Principles, functions and practices of management**UNIT-I: INTRODUCTION**

Management - Meaning - Characteristics - Administration Vs Management - Scope of Management - Importance of Management - Functions of Management - Levels of Management - Skills of Management -- Leader Vs. Manager - Scientific Management - Meaning - Definition - Objectives - Criticism – Fayol’s 14 Principles of Management .

**UNIT-II: PLANNING**

Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits - Weaknesses

**UNIT-III: ORGANIZING:**

Organizing-Meaning, Definition – Organization Meaning, Definition - Process of Organizing - Principles of Organization - Types of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - - Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision

**UNIT-IV: DELEGATION AND DECENTRALIZATION:**

Authority – Meaning - Delegation - Definition - Characteristics: - Elements - Principles, Types of Delegation - Importance of Delegation: - Factors Influencing Degree of Delegation - Barriers - Guidelines for Making Delegation Effective - Centralization - Meaning – Decentralization- Meaning - Difference between Delegation and Decentralization.

**UNIT-V: COORDINATION AND CONTROL:**

Meaning - Definition - Principles of Coordination – Importance- Process of Coordination-techniques of Effective Coordination - Control - Meaning - Definition – relationship between planning and control- Steps in Control – Types (post, current and pre-control) - Requirements for effective control.

**SUGGESTED READINGS:**

1. Principles and Practice of Management: R. S. Gupta, B. D. Sharma, W.S. Bhalla, Kaylani
2. Management: Stephen P. Robbins, Person
3. Principles of Management: T Ramasamy, Himalaya Publication
4. Principles of Management Concept: Rajeshviwanathan, Himalaya Publication
5. Management Theory and Practices: P Subba Rao, Himalaya Publishing House
6. Essential of Management: Harold Kontz, McGraw Education
7. Principles of Management, Chandan JS, Vikas Publishers.
8. Fundamentals of Management, Dr. Pradeep Kumar, S. Chand
9. Principles of Management: Neeru Vasishth, Tax Mann Pulications.

**Paper : (BC 207) : FOREIGN TRADE**

Paper: BC 207

THPW: 4 Hrs

**Credits : 4**

Max. Marks: 50

Exam Duration: 3Hrs

*Objective: to gain knowledge of India's foreign trade procedures policies, and international institutions.*

**UNIT-I: INTRODUCTION:**

Foreign Trade: Meaning and Definition - Types – Documents used-Commercial Invoice – Bills of Lading / Airway Bill – Marine Insurance Policy and Certificate – Bills of Exchange – Consumer Invoice – Customs Invoice – Certificate of Origin – Inspection Certificate – Packing List.

**UNIT-II: BALANCE OF TRADE AND BALANCE OF PAYMENTS:**

Introduction – Meaning - Components of BOT & BOP - Concept of Disequilibrium – Causes - Remedies for Correcting Balance of Payments in International Trade.

**UNIT-III: INDIAN TRADE POLICY:**

Importance and its Implementation – Current Export Policy and Import Policy.

**UNIT-IV: FOREIGN TRADE AND TRADE BLOCS:**

Growth - Significance of Foreign Trade – Merits - Demerits – Trade Blocs : Types – Preferential Trade Area, Free Trade Area, Customs Unions, Common Markets, Economic Unions, Monetary Unions, Customs and Monetary Unions, and Economic and Monetary Unions.

**UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS:**

IMF: Objectives - Functions - World Bank: Objectives – Functions - Subsidiaries of World Bank – IMF Vs. IBRD; New Development Bank (NDB) – Objective Functions – Features – Membership – Shareholding, Criticism, Asian Infrastructure Investment Bank (AIIB) – Objective Functions – Features – Membership – Shareholding, Criticism; Trans-Pacific Partnership (TPP) - Objective Functions – Features – Membership – Shareholding, Criticism; UNCTAD: Aims – Features; WTO - Aims - Features – Agreements.

**SUGGESTED READINGS:**

1. International Marketing: Rathore & Jain, Himalaya Publishers.
2. International Marketing: Kushpat S. Jain & Rimi Mitra, Himalaya Publishers
3. International Economics: SSM Desai & Nirmal Bhalerao, Himalaya Publishers.
4. International Business Environment & Foreign Exchange Economies: Singh & S. Srivastava,
5. Foreign Trade and Foreign Exchange: O.P Agarwal & B.K. Chaudri, Himalaya Publishers
6. International Financial Markets & Foreign Exchange: Shashi.K.Gupta & Praneet Rangi, Kalyani
7. International Economics: Theory & Practice: Paul R. Krugman, Pearson Publishers.

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## SECOND YEAR SYLLABUS

### Paper : (BC 301): PRINCIPLE OF INSURANCE

Paper: BC 301

PPW: 2 Hrs

**Credits : 2**

Max. Marks: 100

Exam Duration: 3Hrs

**Objectives:** *The objectives of the course are : 1) to provide a basic understanding of the Insurance Mechanism. 2) identify the relationship between Insurers and their Customers and the importance of Insurance Contracts. 3) give an overview of major Life Insurance and General Insurance Products*

**UNIT I: RISK MANAGEMENT AND INSURANCE :** Understanding of Risk Management – Different Types of Risks – Actual and Consequential Losses – Management of Risks – Loss Minimization Techniques – Basics, Evolution and Nature of Insurance – Concept of Pooling in Insurance – Different Classes of Insurance – Importance of Insurance – Unexpected Eventualities

**UNIT II: INSURANCE BUSINESS AND MARKET :** Management of Risk by Individuals – Management of Risk by Insurers – Fixing of Premiums – Reinsurance and its Importance for Insurers – Role of Insurance in Economic Development and Social Security – Contribution of Insurance to the Society – Constituents of Insurance Market – Operations of Insurance Companies – Operations of Intermediaries – Specialist Insurance Companies – Insurance Specialists – Role of Regulators – Other Bodies Connected with Insurance

**UNIT III: INSURANCE TERMINOLOGY AND INSURANCE CUSTOMERS :** Common Terms in Insurance: Life and Non Life – Specific Terms in Insurance: Life and Non Life – Usage of Insurance Terms – Understanding Insurance Customers – Different Customer Needs – Importance of Customers – Customer Mindsets – Customer Satisfaction – Customer Behavior at Purchase Point – Customer Behavior when Claim Occurs – Importance of Ethical Behavior

**UNIT IV: INSURANCE CONTRACT :** Insurance Contract Terms – Principles of Insurance: Principle of Insurable Interest, Principle of Indemnity, Principle of Subrogation, Principle of Contribution, Relevant Information Disclosure, Principle of utmost Good Faith, Relevance of Proximate Cause

**UNIT V: INSURANCE PRODUCTS :** **a) Life Insurance Products:** Risk of Dying Early – Risk of Living too Long – Products offered – Term Plans – Pure Endowment Plans – Combinations of Plans – Traditional Products – Linked Policies – Features of Annuities and Group Policies. **b) General Insurance Products:** Risks faced by Owner of Assets – Exposure to Perils – Features of Products Covering Fire and Allied Perils – Products covering Marine and Transit Risks – Products covering Financial Losses due to Accidents – Products covering Financial Losses due to Hospitalization – Products Covering Miscellaneous Risks

#### SUGGESTED READINGS

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| 1. Risk Management and Insurance               | : Vaughan and Vaughan  |
| 2. Risk Management                             | : A Publication of the Insurance Institute of India                                  |
| 3. Role of Insurance in Financial inclusion    | : Brinda Publishing House, Hyderabad   |
| 3. Guide to Risk Management                    | : Sagar Sanyal   |
| 4. Insurance and Risk Management               | : P.K. Gupta   |
| 5. Insurance Theory and Practice               | : Tripathi PHI   |
| 6. Principles of Insurance Management          | : Neelam C Gulati, Excel Books   |
| 7. Life and Health Insurance                   | : Black, JR KENNETH & Harold Skipper, Pearson  |
| 8. Principles of Risk Management and Insurance | : ( 13 <sup>th</sup> Edition ), George E Rejda                                       |
| 9. Risk Management and Insurance               | : Trieschman ,Gustavson and Hoyt . South Western College Publishing Cincinnati, Ohio |

**Suggested Websites :** 1) [www.irda.gov.in](http://www.irda.gov.in) 2) [www.policyholder.gov.in](http://www.policyholder.gov.in) 3) [www.irdaindia.org.in](http://www.irdaindia.org.in)

**Paper : (BC 304) : ADVANCED ACCOUNTING**

Paper:BC 304

Max. Marks: 100

PPW: 5 Hrs

Exam Duration: 3 Hrs

**Credits : 5**

*Objective: To acquire accounting knowledge of partnership firms and joint stock companies*

**UNIT-I: PARTNERSHIP ACCOUNTS-I:**

Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy)(Including problems)

**UNIT-II: PARTNERSHIP ACCOUNTS-II:**

Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company(Including problems)

**UNIT-III: ISSUE OF SHARES, DEBENTURES, UNDERWRITING AND BONUS**

**SHARES:**

Issue of Shares at par, premium and discount - Prorata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption – Underwriting:Meaning – Conditions- Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting of Bonus Shares(Including problems)

**UNIT-IV: COMPANY FINAL ACCOUNTS AND PROFIT PRIOR TO INCORPORATION:**

Companies Act 2013: Structure – General Instructions for preparation of Balance Sheet and Statement of Profit and Loss – Part-I: Form of Balance Sheet – Part-II: Statement of Profit and Loss – Preparation of Final Accounts of Companies - Profits Prior to Incorporation- Accounting treatment. (Including problems)

**UNIT-V: VALUATION OF GOODWILL AND SHARES:**

Valuation of Goodwill: Need – Methods: Average Profits, Super Profits and Capitalization Methods -Valuation of Shares: Need –Net Assets, Yield and Fair Value Methods. (Including problems)

**SUGGESTED READINGS:**

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
2. Advanced Accountancy: Shukla and Grewal, S.Chand & Co.
3. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand & Sons.
4. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas.
5. Accountancy-III: Tulasian, Tata McGraw Hill Co.
6. Advanced Accountancy: Arulanandam; Himalaya.
7. Accountancy-III: S.P. Jain & K.L Narang, Kalyani Publishers.
8. Guidance Note on the Revised Schedule VI to the Companies Act, 1956, The Institute of Chartered Accounts of India.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.

**Paper : (BC 305) : INCOME TAX – I**

Paper: BC 305

PPW: 5 Hrs

Credits : 5

Max. Marks: 100

Exam Duration: 3Hrs

**Objective:** *To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.*

**UNIT-I: INTRODUCTION:**

Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-in-default – Assessment Year – Previous Year - Income Tax general rule and Exemptions to the Rule– Person – Income – Gross Total Income – Total Income — Incomes Exempt from Tax.

Residential Status and Scope of Total Income: Meaning of Residential Status – Conditions applicable to an Individual Assessee – Incidence of Tax – Types of Incomes – Problems on computation of Total Income of an Individual based on Residential Status.

**UNIT-II: AGRICULTURAL INCOME:**

Introduction – Definition – Tests to determine Agricultural Income – Partly Agricultural and partly Non-Agricultural Income – Integration: conditions – provisions – computation of Tax on Integration process. Heads of income: Gross Total Income – Taxable Income – Income Tax Rates.

**UNIT-III: INCOME FROM SALARIES:**

Definition of ‘Salary’ – Characteristics of Salary – Computation of Salary Income: Salary u/s 17(1) – Annual Accretion – Allowances – Perquisites – Profits in lieu of Salary – Deductions u/s. 16 – Problems on computation of Income from Salary.

**UNIT-IV: INCOME FROM HOUSE PROPERTY:**

Definition of ‘House Property’ – Exempted House Property incomes– Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24 – Problems on computation of Income from House Property.

**UNIT-V: PROFITS AND GAINS OF BUSINESS OR PROFESSION:**

Definition of ‘Business and Profession’ – Procedure for computation of Income from Business – Rules – Revenue and Capital nature of Incomes and Expenses – Allowable Expenses u/s. 30 to 37 – Expenses expressly disallowed – Deemed Profits – Valuation of Stock – Miscellaneous provisions u/s 44. Depreciation: Meaning – Conditions for charge of depreciation – Assets used for Business – Block of Assets – Rates of Depreciation – Miscellaneous Provisions about depreciation – Computation of Depreciation –problems on computation of Income from Business. Income from Profession: Rules– procedure – problems on computation of Income from Profession.

**SUGGESTED READINGS:**

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
3. Income Tax: B.B. Lal, Pearson Education.
4. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
5. Income Tax: Johar, McGrawHill Education.
6. Taxation Law and Practice: Balachandran & Thothadri, PHI Learning.

**Paper : (BC 306) : BUSINESS STATISTICS-I**

Paper: BC 306  
PPW: 5Hrs  
Credits : 5

Max. Marks: 100  
Exam Duration: 3hrs

*Objective: To inculcate analytical and computational ability among the students.*

**UNIT-I: INTRODUCTION:**

Origin and Development of Statistics – Definition - Importance and Scope - Limitations of Statistics - Distrust of Statistics.

Statistical Investigation: Planning of statistical investigation - Census and Sampling methods - Collection of primary and secondary data - Statistical errors and approximation - classification and Tabulation of data - Frequency distribution.

**UNIT – II: DIAGRAMMATIC AND GRAPHIC PRESENTATION:**

Diagrammatic presentation: One Dimensional and Two Dimensional Diagrams – Pictograms – Cartograms Graphic presentation: Technique of Construction of Graphs - Graphs of Frequency Distribution - Graphs of Time Series or Histograms.

**UNIT-III: MEASURES OF CENTRAL TENDENCY:**

Introduction –Significance -Arithmetic Mean- Geometric Mean - Harmonic Mean - Mode – Median - Quartiles and Percentiles - Simple and Weighted Averages - Uses and Limitations of different Averages.

**UNIT-IV: MEASURES OF DISPERSION, SKEWNESS AND KURTOSIS:**

Measures of Dispersion: Significance - Characteristics - Absolute and Relative Measures - Range - Quartile Deviation - Mean Deviation- Standard Deviation - Coefficient of Variation.

Measures of Skewness - Karl Pearson's Coefficient of Skewness - Bowley's Coefficient of Skewness - Kelly's Measure of Skewness – Kurtosis: Mesokurtosis, Platy kurtosis and Leptokurtosis.

**UNIT-V: CORRELATION:**

Meaning -Types - Correlation and Causation – Methods: Scatter Diagram - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Correlation - Concurrent Deviation Method.

**SUGGESTED READINGS:**

1. Statistics for Management: Levin & Rubin, Pearson
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Statistics: E. Narayanan Nadar, PHI Learning
4. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
5. Business Statistics: K. Alagar, Tata McGraw Hill
6. Fundamentals of Statistical: S. P Gupta, Sultan Chand
7. Business Statistics: J. K. Sharma, Vikas Publishers
8. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
9. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
10. Statistics - Theory, Methods and Applications: Sancheti D.C. & Kapoor V.K
11. Business Statistics: S. K. Chakravarty, New Age International Publishers
12. Statistics: Andasn, Sweenly, Williams, Cingage.

**Paper : (BC 307) : MEDIA MANAGEMENT**

Paper: BC 307  
PPW: 4 Hrs  
Credits : 4

Max. Marks: 100  
Exam Duration: 3 Hrs

**Objective:** The objective of the course is to expose students to the rigors of media management and equip them to be able to manage the media in the marketing environment.

**I. OVERVIEW OF MEDIA AND MEDIA PLANNING :**

Meaning of Media & Features of Media, Meaning of Media Planning, Scope of Media planning, Media Planning Elements, Role of Media in Business, Media Planning Process, Impact of Marketing Objectives on Media Planning, Factors Influencing Media Planning Decisions, Role and Importance of Media in Consumer Buying Decision, Role of Media Planner, Challenges of Media Planning, Organization Structure of Media Company, Regulatory Framework and Legal Aspects in Media Planning

**II. MEDIA RESEARCH:**

Meaning, Role and Importance sources of media research, Audit Bureau of Circulation, Press Audits, National Readership Survey/IRS, Businessmen's Readership Survey, TRP, National Television Study, ADMAR Satellite Cable Network Study, Reach and Coverage Study, CIB Listenership Survey.

**III. MEDIA MIX AND MEDIA STRATEGY:**

**a) Media Mix:** Meaning, Need for Media Mix, Identifying Audience for Mass Media, Factors Affecting Media Mix Decision, Types of Media Mix Decisions: Broad Media Classes, Media Vehicles, Media Units, Deciding Ideal Media Mix **b). Media Choices:** Print Meaning- Factors Affecting Selection of Print Media Decisions, Types of Print Media, Advantages and Limitations, Television- Meaning, Factors Affecting Selection of Television Media Decisions, Advantages and Limitations, Radio- Meaning, Factors Affecting Selection of Radio Media Decision, Advantages and Limitations, out of Home (OOH)- Meaning, Types of OOH, Factors Affecting OOH Planning Decision, Advantages and Limitations. **c). Emerging Media:** Online, Mobile, Gaming, In flight, In Store, Interactive Media **d). Media Strategy:** Meaning, Need for Media Strategy, Situation Analysis for Media Strategy and its Components, steps in Formulating Media Strategies: Defining the Target Group, Market Prioritization, Media Weights, Media Mix, Media Scheduling.



**IV. MEDIA BUDGETING, BUYING & SCHEDULING:**

**a) Media Budget:** Meaning, Factors to be considered while Framing a Budget: Advertising Task, Competitive Framework, Market Dominance, Market Coverage, Media Cost, Market Task, Pricing, Frequency of Purchase Importance of Media Budget. Methods of Setting Media Budget – Status Quo, Inflation Adjusted, Advertising Sales, Case Rate & Advertising Margin Method, Share of Market, Yardstick Method, Effective Frequency & Reach Method & Margin Analysis ROI Based Approach, Experimental Approach, Break Even Planning. **b) Media Buying:** meaning, role of Media Buyer, Objectives of Media Buying, Buying Process: Buying Brief, Environmental Analysis, Science and Art of Buying, Benchmarking Buying Plan Presentation Deal Management and Post Buy, Buying brief: Concept & Elements of Buying Brief, Art of Media Buying – Negotiation in Media Buying, Plan Presentation and Client Feedback, Criteria in Media Buying. **c) Media Scheduling:** Meaning, Importance, Factors Affecting Scheduling: Sales Pattern, Purchase Cycle, Product Availability, Competitive Activity, Marketing Task, Budget Constraints, Target Group. Scheduling Patterns – Continuity, Fighting, Pulsing, Scheduling Strategies for Creating Impact: Road Block, Day or Day part Emphasis, Multiple Spotting, Teasers.

**V. DEVELOPMENTS IN INTERNATIONAL MARKETING:**

**a) Media Measurement:** Basic Metrics: Reach, Cumulative/Frequency Reach, Discrete & Cumulative distribution, Average Opportunity to See (AOTS), Effective frequency/Reach, Television Metrics: Dairy v/s Peoplemeter, TRP,/TVR, Program Reach & Time Spent, Stickiness Index, Ad Viewership, Radio Metrics: Arbitron Radio Rating, Print Metrics: Circulation, Average Issue Readership (AIR), Total or Claimed Reader, Sole or Solus reader. OOH Metrics: Traffic Audit Bureau (TAB), **b) Benchmarking Metrics:** Share, Profile, and Selectivity Index. **c) Plan Metrics:** Gross Rating Points (GRP), Gross Impressions (GI), Share of Voice (SOV). **d) Evaluating Media Buys:** Evaluating Television Media Buying: Dysfunctional Card Rate, Secondary and Effective Rate, Deal Composition, Cost Per Rating Point(CPRP), Reach Delivered by the Buy, Visibility Spots, Bonus Percentage, Upgrades and Spot Fixing, Sponsorships, Evaluating Print Media Buying: Discount on Rate Card, Negotiated Rate, Cost Per Thousand (CPT), Market Share Incentives, Readership v/s Circulation Track, Growth Incentives, Combination Rate Incentives, Full Page Discounts and Size Upgrades, Discount for Colour Ads, Date Flexibility Incentives, Positioning, Innovations, Evaluating Other Media Buys: Radio Buys, Outdoor Buys, Cinema Buys, Internet Buys, and Mobile Buys.

**SUGGESTED READINGS:**

1).Arpita Menon , Media Planning and Buying, Tata McGraw Hill Education Private Limited , Second Edition 2010. 2).Jack Z Sissors and Roger B. Baron, Advertising Media Planning, McGraw Hill Education India Pvt. Limited, Seventh Edition.3). Larry Percy and Richard Elliott, Strategic Advertising Management , Oxford University Press, Second Edition. 4) Larry d. Kelly and Donald W.Jugeneimer, Advertising Media Planning , PHI learning Private Limited,5) Dennis .F.Herrick, Media Management in Age of Giants, Surjeet Publications. 6) Charles Warner and Joseph Buchman, Media selling ,Surjeet Publication,3rd edition.7) Jack Z Sissors and Jim Surmanek, Advertising Media Planning-crain books 1976 8). James R Adams, Media Planning-Business books 1977 9).Advanced M.P.-John R Rossister, Kluoer Academic publications 1998.10) Advertising M.P. , Jack Z Sissors, McGraw Hill 6th Edition

## **Paper : (SEC-2) : PRACTICE OF LIFE INSURANCE**

Paper: SEC-2  
PPW: 2 Hrs  
Credits : 2

Max. Marks: 50 (40+10)  
Exam Duration: Hrs

**Objectives:**a) To make the student understand Life Insurance Market in India. b) To discuss the issues related to risk management in view of life insurance.

**UNIT-I: INTRODUCTION TO LIFE INSURANCE AND TYPES OF LIFE INSURANCE POLICIES AND PREMIUM CALCULATION :** Meaning evolution, growth and principles of Life Insurance —Life Insurance Organizations in India— Competition and Regulation of Life Insurance. Types of Life Insurance Policies – Term, Whole Life, Endowment, Unit Linked and with or without Profit Policies –Customer Evaluation – Policy Evaluation — Group and Pension Insurance Policies – Special features of Group Insurance /Super Annuation Schemes – Group Gratuity Schemes. Computation of Premiums—Meaning of Premium, its calculation--Rebates – Mode of Rebates – Large sum assured Rebates – Premium Loading – Rider Premiums – Computation of Benefits – Surrender value – Paid up value

**UNIT-II: SETTLEMENT OF CLAIMS RISK & UNDERWRITINGS AND FINANCIAL PLANNING & TAX SAVING:** Settlement of claims: Intimation Procedure, documents and settlement procedures. Underwriting: The need for underwriting – Guiding principles of Underwriting – Factors affecting Insurability – Methods of Life Classification – Laws affecting Underwriting. Financial Planning and taxation: Savings – Insurance vis-à-vis- Investment in the Units Mutual Funds, Capital Markets – Life Insurance in Individual Financial Planning – Implications in IT treatment.

### **SUGGESTED READINGS:**

1. Insurance Institute of India, Practice of Life Insurance, Mumbai.
2. P.K.Gupta, Insurance and Risk Management, Himalaya Publishing House, Mumbai.
3. Kanika Mishra, Fundamentals of Life Insurance: Theories and Applications, Prentice Hall
4. Kutty, S.K., Managing Life Insurance, Prentice Hall of India: New Delhi
5. Black, Jr. Kenneth and Harold Skipper Jr., Life and Health Insurance, Prentice Hall, Inc., England.
6. K.C. Mishra and C.S. Kumar, Life Insurance: Principles and Practice, Cengage Learning: New Delhi.
7. Sathak, Life Insurance in India, Respose Books: New Delhi

**Paper : (BC 404) : CORPORATE ACCOUNTING**

Paper: BC 404

PPW: 5 Hrs

**Credits : 5**

Max. Marks: 100

Exam Duration: 3 Hrs

***Objective:** To acquire knowledge of AS-14 and preparation of accounts of banking and insurance companies.*

**UNIT-I: COMPANY LIQUIDATION:**

Meaning – Modes - Contributory Preferential Payments – Statements of Affairs - Liquidator's Remuneration - Preparation of Liquidator's Final Statement of Account (Including problems)

**UNIT-II: AMALGAMATION (AS-14):**

Amalgamation: In the nature of merger and purchase – Calculation of Purchase Consideration – Accounting Treatment in the books of transferor and transferee companies. (Including problems)

**UNIT-III: INTERNAL RECONSTRUCTION AND ACQUISITION OF BUSINESS:**

Internal Reconstruction: Accounting treatment – Preparation of final statement after reconstruction- Acquisition of business when new set of books are opened- Debtors and Creditors taken over on behalf of vendors- When same set of books are continued(Including problems)

**UNIT-IV: ACCOUNTS OF BANKING COMPANIES:**

Books and Registers maintained – Slip system of posting – Rebate on Bills Discounted – Non-Performing Assets – Legal Provisions relating to final accounts - Final Accounts. (Including problems)

**UNIT-V: ACCOUNTS OF INSURANCE COMPANIES AND INSURANCE CLAIMS:**

Introduction – Formats-Revenue Account–Net Revenue Account - Balance Sheet - Valuation Balance Sheet – Net Surplus – General Insurance - Preparation of final accounts with special reference to Fire and Marine Insurance - Insurance claims- Meaning – Loss of Stock and Assets – Average Clause – Treatment of Abnormal Loss - Loss of Profit. (Including problems)

**SUGGESTED READINGS:**

1. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas.
2. Accountancy–III: Tulasian, Tata McGraw Hill Co.
3. Advanced Accountancy: Arulanandam; Himalaya
4. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers
5. Advanced Accounting (Vol-II): Chandra Bose, PHI
6. Advanced Accountancy: Shukla and Grewal, S.Chand& Co
7. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand & Sons
8. Corporate Accounting: Sakshi Vasudeva, Himalaya.

**Paper : (BC 405) : INCOME TAX – II**

Paper: BC 405

PPW: 5 Hrs

**Credits : 5**

Max. Marks: 100

Exam Duration: 3Hrs

***Objective :** To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.*

**UNIT-I: CAPITAL GAINS:**

Introduction - Meaning – Scope of charge – Basis of charge – Short term and Long term Capital Assets – Transfer of Capital Asset – Deemed Transfer – Transfer not regarded as Transfer – Determination of Cost of Acquisition – Procedure for computation of Long-term and Short-term Capital Gains/Losses – Exemptions in respect of certain Capital Gains u/s. 54 – Problems on computation of capital gains.

**UNIT-II: INCOME FROM OTHER SOURCES:**

General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Interest on Securities – Gifts received by an Individual – Casual Income – Family Pension – Rent received on let out of Furniture- Plant and Machinery with/without Building – Deductions u/s. 57 - Problems on computation on Income from Other Sources.

**UNIT-III: CLUBBING AND AGGREGATION OF INCOME:**

Income of other persons included in the total income of Assessee – Income from Firm and AOP – Clubbing Provisions – Deemed Incomes – Provisions of set-off and Carry forward of losses – computation of Gross Total Income – Deductions from GTI u/s 80C to 80U – Problems on Computation of Taxable Income

**UNIT-IV: ASSESSMENT OF INDIVIDUALS:**

Computation of Tax Liability – Applicability of Alternate Minimum Tax on Individual u/s 115JC – Problems on Computation of tax liability

**UNIT-V: ASSESSMENT PROCEDURE:**

Income tax returns – Types of returns – Filing of e-return – Assessment – Types of assessment – Self assessment – Provisional assessment – Regular assessment – Best judgement assessment – Reassessment – Rectification of mistakes – Notice on demand.

**SUGGESTED READINGS:**

- 1.Income Tax Law and Practice:V.P. Gaur & D.B- Narang, Kalyani Publishers.
- 2.Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
- 3.Income Tax: B. Lal, Pearson Education.
- 4.Income Tax: M.Jeevarathinam & C. Vijay Vishnu Kumar, SCITECH Publications.
- 5.Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
- 6.Income Tax: Johar, McGrawHill Education.
- 7.Taxation Law and Practice: Balachandran & Thothadri, PHI Learning

**Paper : (BC 406) : BUSINESS STATISTICS-II**

Paper: BC 406  
PPW: 4Hrs  
**Credits : 4**

Max. Marks: 100  
Exam Duration: 3hrs

**OBJECTIVE:** *To inculcate analytical and computational ability among the students.*

**UNIT-I: REGRESSION:**

Introduction - Linear and Non Linear Regression – Correlation Vs. Regression - Lines of Regression - Derivation of Line of Regression of Y on X - Line of Regression of X on Y - Using Regression Lines for Prediction.

**UNIT-II: INDEX NUMBERS:**

Introduction - Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre - Paasche, Marshall – Edgeworth) - Tests of Consistency of Index Number: Unit Test - Time Reversal Test - Factor Reversal Test - Circular Test - Base Shifting - Splicing and Deflating of Index Numbers.

**UNIT-III: TIME SERIES:**

Introduction - Components – Methods-Semi Averages - Moving Averages – Least Square Method - Deseasonalisation of Data – Uses and Limitations of Time Series.

**UNIT-IV: PROBABILITY:**

Probability – Meaning - Experiment – Event - Mutually Exclusive Events - Collectively Exhaustive Events - Independent Events - Simple and Compound Events - Basics of Set Theory – Permutation – Combination - Approaches to Probability: Classical – Empirical – Subjective - Axiomatic - Theorems of Probability: Addition – Multiplication - Baye's Theorem.

**UNIT-V: THEORETICAL DISTRIBUTIONS:**

Binomial Distribution: Importance – Conditions – Constants - Fitting of Binomial Distribution. Poisson Distribution: – Importance – Conditions – Constants - Fitting of Poisson Distribution. Normal Distribution: – Importance - Central Limit Theorem - Characteristics – Fitting a Normal Distribution (Areas Method Only).

**SUGGESTED READINGS:**

1. Statistics for Management: Levin & Rubin, Pearson,
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Business Statistics: Theory & Application, P. N. Jani, PHI Learning
4. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
5. Business Statistics: K. Alagar, Tata Mc Graw Hill
6. Fundamentals of Statistical: S. P Gupta , Sultan Chand
7. Business Statistics: J. K. Sharma, Vikas Publishers
8. Business Statistics: Vora, Tata Mc Graw Hill
9. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
10. Statistics-Theory, Methods and Applications: Sancheti D.C. & Kapoor V.K
11. Business Statistics: S. K. Chakravarty, New Age International Publishers
12. Business Statistics-G.Laxman, Vasudeva Reddy, K.Goud, Taxmann Publications, Hyderabad.

**Paper : (BC 407) : INTERNATIONAL ADVERTISING**

Paper: BC 407

Max. Marks: 100

PPW: 4Hrs

Exam Duration: 3hrs

**Credits : 4**

**Objective:** The objective of the course is to expose students to the rigors of advertising and equip them to be able to manage the advertising in the international markets.

**I. ADVERTISING:**

Its importance and nature; Communication model; Persuasion Process – perception, learning and attitude change; Major advertising decisions and influencing factors; Determining advertising Objectives and budget.

**II. DEVELOPING ADVERTISING CAMPAIGN:**

Determining advertising message and copy - Headline, body copy, logo, illustration and layout; Media planning – media selection and scheduling Advertising through Internet.

**III. CREATIVE STRATEGY IN INTERNATIONAL ADVERTISING:**

Planning & Development, Creative styles and advertising appeals; implementation & Evaluation. marketing mistakes.

**IV. ORGANISATION AND EVALUATION OF ADVERTISING EFFORTS:**

Measuring the Effectiveness of the Promotional Program. Regulation of Advertising and Promotion. In-house arrangements; Using advertising agencies – selection, compensation and appraisal of advertising agency; Evaluating Advertising Effectiveness.

**V. INTERNATIONAL ADVERTISING:**

Complexities and issues; Developing international advertising campaign; Advertising of India products abroad.

**Suggested Readings:**

1. Akaker, David A., Batra, Rajeev and Myers, John G., Advertising Management, Prentice Hall, New Jersey, 1996.
2. Bergh, Bruce, Vanden, G. and Katz, Helen, Advertising Principles: Choice Challenge, and Change, NTC Business Books, Illinois, 1999.
3. Dunn, S. W. and Barbar, A. M., Advertising: Its Role in Modern Marketing Dryden Press.
4. Hard, Norman, The Practice of Advertising, Butter worth Heinemann, Oxford, 1995.
5. Parente, Danald, Advertising Campaign Strategy: A Guide to marketing Communication Plan, 2nd ed., The Dryden Press, Fort Worth, 2000.
6. Sandage, C.H. and Fryburger, Vernon, Advertising Theory and Practice Richards. Irwin, Homewood Illinois. 1. Advertising and Promotion: An Integrated Marketing Communications Perspective
7. Belch, G. E., & Belch, M. A., McGraw-Hill (2014)
8. Dynamics of International Advertising (2nd Edition). Mueller, Barbara. New York, NY: Pater Lang (2010)
9. Intercultural Communication in Context (6th Edition) Martin, J. & Nakayama, McGraw Hill. (2012)

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**THIRD YEAR:  
SEMESTER-V**

29.	BC501	Practice of General Insurance	SEC-3	2	2
30.	BC502	Introduction to Indian Economy	GE-1	2	2
31.	BC503	Cost Accounting	DSC	4	4
32.	BC504	Business Law	DSC	4	4
33.	BC505	Banking Theory & Practice	DSC	4	4
34.	BCAS506	Brand Management	DSE	5	5
35.	BC507	Computerised Accounting	DSC	4T+2P	4
36.	BCAS508	Marketing Research	DSE	5	5
		<b>Total</b>		<b>32</b>	<b>30</b>

**SEMESTER-VI**

37.	BC601	Regulation of Insurance Business	SEC-4	2	2
38.	BC602	Sectors of Indian Economy	GE-2	2	2
39.	BC603	Theory and Practice of GST	DSC	3T+2P	4
40.	BC604	Company Law	DSC	4	4
41.	BC605	Managerial Accounting	DSC	4	4
42.	BC606	Commerce Lab	DSC	2T+4P	4
43.	BCAS607	International Marketing	DSE	5	5
44.	BCA608	Project & Internship	DSE	5	5
		<b>Total</b>		<b>33</b>	<b>30</b>
		<b>GRAND TOTAL</b>		<b>185</b>	<b>180</b>

AECC: Ability Enhancement Compulsory Course; SEC: Skill Enhancement Course; DSC: Discipline Specific Course; DSE: Discipline Specific Elective; GE: Generic Elective; T=Theory; P=Practicals;

**SUMMARY OF CREDITS**

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	AECC	2	2	4
2	SEC	4	2	8
3	CC Language	8	5	40
	DSC	8	5	40
		16	4	64
4	DSE	4	5	20
5	GE	2	2	4
	<b>TOTAL</b>	<b>44</b>		<b>180</b>
	<b>Commerce Total</b>	<b>28</b>		<b>124</b>

**SYLLABUS**

**Paper : (BC 501) : PRACTICE OF GENERAL INSURANCE**

Paper: BC501

PPW: 2 Hrs

Max. Marks: 40+10

Exam Duration: 1½ hrs

**Unit I: GENERAL INSURANCE POLICIES:**

Introduction to General Insurance-Origin of general insurance—Classification of General Insurance Companies—Indian and International Insurance Market—various roles in Insurance industry—Policy Documents and forms—insurance proposals and forms—General Insurance Products-Fire, Marine, Motor, Liability, Personal Accident and Specialty Insurance, Engineering and other insurance.

**Unit II: UNDERWRITING, PREMIUMS, CLAIMS AND INSURANCE RESERVES AND ACCOUNTING:**

Concept of Underwriting—Underwriting Process—Risk sharing and its methods—risk management and steps involved in it—Rating and Premiums—concept of soft and hard markets—Concept of Claim-understanding the process of claim management—claims fraud and fraud prevention—Insurance reserves and accounting—different types of reserves of insurance companies—reserving process followed by insurance companies—Insurance accounting.

**SUGGESTED READINGS :**

1. Practice of General Insurance – Insurance Institute of India.
2. Practice of General Insurance – D.S. Vittal-HPH.
3. Principles & Practice of Insurance- Dr. P. Periasamy – HPH.
4. Risk Management : A Publication of the Insurance Institute of India.,
5. Practice of General Insurance: Dr. V. Padmavathi, Dr. V. Jayalakshmi, PBP.
6. Insurance Theory and Practice: Tripathi PHI
7. Life and Health Insurance: Black, JR KENNETH & Harold Skipper, Pearson
8. Risk Management and Insurance : Trieschman ,Gustavson and Hoyt
9. South Western College Publishing Cincinnati, Ohio.



**Paper : (BC 502) : INTRODUCTION TO INDIAN ECONOMY**

Paper: BC502

Max. Marks: 40+10

PPW: 2 Hrs

Exam Duration: 1½ Hrs

- Objectives:** 1) to provide an overview of Indian economy  
2) to make the student acquaint with the latest developments in the economy

**UNIT I: STRUCTURE OF THE INDIAN ECONOMY:**

Indian Economy-Characteristics-Developmental issues-Structural changes in the Indian Economy-Human Development-concept and measures-Occupational distribution and economic development-Natural Resource: Land, Forest, Water & Minerals-Environmental degradation-Infrastructure: Energy, Power, Transport-Social infrastructure

**UNIT II: POLICY ASPECTS OF INDIAN ECONOMY:**

Liberalization - Privatization-Globalization-Poverty- Unemployment: nature and problems - The parallel economy – Industrial Policy.

**SUGGESTED READINGS:**

- 1) Meera Naidu “Introduction to Indian Economy” HPH
- 2) Ruddar Datt and K.P.M. Sundharam “Indian Economy”, S. Chand & Company Ltd., New Delhi, 2013.
- 3) S.K.Misra & V.K.Puri “Indian Economy-Its Development Experience”Himalaya Himalya Publishing Company, New Delhi, 2013.
- 4) Introduction to Indian Economy: Dr. P. Venugopal Rao, PBP.
- 5) Vivek Mittal “Business Environment” Excel Publications, New Delhi, 2013.
- 6) Aswathappa.K. “Essentials of Business Environment – Text, cases & Exercises” Himalaya Himalya Publishing Company, New Delhi, 2013.
- 7) Economic Survey—Government of India, Ministry of Finance, Oxford University Press, New Delhi,
- 8) The Economic Times, News paper
- 9) Business Line, News paper

-:-

**Paper : (BC 503) : COST ACCOUNTING**

Paper: BC503

Max. Marks: 80 + 20

PPW: 4 Hrs

Exam Duration: 3 Hrs

***Objective:** to make the students acquire the knowledge of cost accounting methods.*

**UNIT-I: INTRODUCTION:**

Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Essentials of a good cost accounting system- Difference between Cost Accounting and Financial Accounting – Cost concepts – Cost Classification.

**UNIT-II: MATERIAL:**

Direct and Indirect Material cost – Inventory Control Techniques – Stock Levels – EOQ – ABC Analysis – JIT - VED - FSND - Issue of Materials to Production – Pricing methods: FIFO - LIFO with Base Stock and Simple and Weighted Average methods.

**UNIT-III: LABOUR AND OVERHEADS:**

Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages (only Incentive Plans): Halsey, Rowan, Taylor Piece Rate and Merrick Multiple Piece Rate Methods.

Overheads: Classification - Methods of Allocation - Apportionment and Absorption of overheads.

**UNIT-IV: UNIT AND JOB COSTING:**

Unit Costing: Features - Cost Sheet – Tender and Estimated Cost Sheet.

Job Costing: Features - Objectives – Procedure - Preparation of Job Cost Sheet.

**UNIT-V: CONTRACT AND PROCESS COSTING:**

Contract Costing: Features – Advantages - Procedure of Contract Costing – Guidelines to Assess profit on incomplete Contracts.

Process Costing: Meaning – Features – Preparation of Process Account – Normal and Abnormal Losses.

**SUGGESTED READINGS:**

1. Cost Accounting: Jain and Narang, Kalyani
2. Cost Accounting: Srihari Krishna Rao, Himalaya
3. Cost and Management Accounting: Prashanta Athma, Himalaya
4. Cost Accounting: Dr. G. Yogeshweran, PBP.
4. Cost Accounting: Jawaharlal, Tata Mcgraw Hill
5. Cost Accounting: Theory and Practice: Banerjee, PHI
6. Introduction to Cost Accounting: Tulsian, S.Chand
7. Cost Accounting: Horngren, Pearson
8. Cost Accounting: Ravi M. Kishore, Tax Mann Publications.

**Paper : (BC 504) : BUSINESS LAW**

Paper: BC504

PPW: 4 Hrs

Max Marks: 80 + 20

Exam Duration: 3Hrs

*Objective: to make the students acquire basic conceptual knowledge of different laws relating to Business.*

**UNIT-I: INTRODUCTION:**

Development of Business Law - Development of Law in Independent India Contract Act 1872: Agreement and contract - Essentials of a valid contract - Types of contracts - Offer and Acceptance - Essentials of valid offer and acceptance - Communication and revocation of offer and acceptance – Consideration definition - Essentials of valid consideration - Doctrine of “Stranger to a contract”- “No consideration- No contract” - Capacity to a contract - Minors agreements.

**UNIT-II: CONTRACT ACT 1872:**

Legality of Object and Consideration - Agreements Expressly Declared To Be Void - Wagering Agreements - Contingent Contracts.

Discharge of Contract: Modes of Discharge - Performance of Contracts - Breach of Contract - Remedies for Breach.

**UNIT-III: SALE OF GOODS ACT 1930:**

Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell – Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - Transfer or Passing of Property: Time When Property Passes, Rules of Transfer of Property, Transfer of Ownership - Sale by Non-Owners and its Exceptions - Unpaid Seller - Rights of Unpaid Seller.

Consumer Protection Act 1986: Definitions of Consumer – Person – Goods - Service -Consumer Dispute - Unfair Trade Practice - Restrictive Trade Practice – Defect - Deficiency - Consumer Protection Councils - Consumer Dispute Redressal Agencies - District Forum - State Commission and National Commission - Procedure to Lodge a Complaint for Redressal – Appeals.

**UNIT-IV: TRADE MARKS, PATENTS, COPY RIGHTS & INTELLECTUAL PROPERTY RIGHTS:**

Trade Marks: Definition - Procedure for Registration of Trade Marks - Patents: Definition - Kinds of Patents - Transfer of the Patent Rights - Rights of the Patentee - Copy Rights: Definition - Essential Conditions for Copy Rights to be Protected - Rights of the Copyright Owner - Terms of Copy Right - Copy Rights Infringement - Other Intellectual Property Rights: Trade Secrets - Geographical Indications.

**UNIT-V: INFORMATION TECHNOLOGY ACT & ENVIRONMENTAL PROTECTION ACT:**

Information Technology Act-2000: Objectives - Digital Signature - Electronic Governance - Penalties and Adjudication.

Environmental Protection Act 1986: Object - Scope and Scheme of the Act – Definitions - General Powers of the Central Government – Prevention - Control and Abatement of Environmental Pollution – Offences and Penalties.

**SUGGESTED READINGS:**

- 1) Company Law: Kapoor, Sultan Chand and Co.
- 2) Business Law: Sandhya KVN, Himalaya
- 3) Business Laws: KC Garg & RC Chawla , Kalyani Publishers.
- 4) Business Law: Prof. G. Krishna Murthy, PBP.
- 5) Business Law: PC Tulsian & Bharat Tulsian, McGraw Hill Education
- 6) Business Law: Tejpal Sheth, Pearson.
- 7) Business Law: MC Kuchal & Vivek Kuchal, Vikas Publishing House.
- 8) Business Law: Mathur, McGraw Hill Education.
- 9) Business Law including company Law: SS Gulshan & GK Kapoor, New Age
- 10) Business Law: Peddina Mohan Rao, PHI.
- 11) Business Law: P.N. Bansal, Tax Mann Publications.
- 12) Business Law: R.S.N. Pillai and Bagavathi, S. Chand.

**Paper : (BC 505) : BANKING THEORY AND PRACTICE**

Paper: BC505  
PPW: 4 Hrs

Max. Marks: 80 + 20  
Exam Duration: 3Hrs

*Objective: to acquire knowledge of working of Indian Banking system.*

**UNIT-I: INTRODUCTION:**

Origin and Growth of Banking in India - Unit Vs Branch Banking - Functions of Commercial Banks - Nationalization of Commercial Banks in India - Emerging Trends in Commercial Banking in India: E-Banking – Mobile Banking - Core Banking – Bank Assurance – OMBUDSMAN.

**UNIT-II: RESERVE BANK OF INDIA:**

RBI Constitution - Organizational Structure – Management - Objectives – Functions – Monetary Policy.

**UNIT-III: TYPES OF BANKS:**

District Co-Operative Central Banks – Contemporary Banks - Regional Rural Banks - National Bank for Agriculture and Rural Development (NABARD) – SIDBI – Development Banks.

**UNIT-IV: BANKER AND CUSTOMER RELATIONSHIP:**

Definition of Banker and Customer - Relationship Between Banker and Customer - KYC norms - General and Special Features of Relationship - Opening of Accounts - Special Types of Customers Like Minor, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.

**UNIT-V: NEGOTIABLE INSTRUMENTS:**

Descriptions and their Special Features - Duties and Responsibilities of Paying and Collecting Banker - Circumstances under which a Banker can refuse Payment of Cheques - Consequences of Wrongful Dishonors - Precautions to be taken while Advancing Loans Against Securities – Goods - Documents of Title to Goods - Loans against Real Estate -Insurance Policies - Against Collateral Securities – Banking Receipts.

Rule in Clayton’s Case - Garnishee Order – Loans against Equitable Mortgage - Legal Mortgage - Distinction between them - Latest Trends in Deposit Mobilization.

**SUGGESTED READINGS:**

1. Banking Theory & Practices: Dr. P. K. Srivatsava, Himalaya Publishers
2. Banking Theory & Practices: K.E. Shekar, Vikas Publications
3. Banking theory & Practices: Santhi Vedula, HPH.
4. Banking Theory & Practices: Dr. J. Jayanthi, PBP.
5. Banking Theory, Law & Practices: R. R Paul, Kalyani Publishers
6. Money Banking and Financial Markets: Averbach, Rabort. D, MacMillan. Landon
7. Banking: N.T. Somashekar, New Age International Publishers
8. Fundamentals of International Banking: Rup Narayan Bose, Trinity Publishers
9. Modern Commercial Banking: H.R. Machiraju, New Age International Publishers
10. Banking Theory & Practices: R. Rajesh, Tata McGraw Hill
11. Merchant Banking & Financial Services: S. Guruswamy, Tata McGraw Hill
12. Management of Banking & Financial Services; Padmalatha Suresh, Pearson
13. Modern Banking: D. Muralidharan, PHI

**Paper: (BCAS 506): BRAND MANAGEMENT**

Paper: BCAS 506

THPW: 5 Hrs

Credits: 5

Max Marks: 80+20

Exam Duration: 3 Hrs

***OBJECTIVE:** To understand the methods of managing brands and strategies for brand management.*

**UNIT-I: INTRODUCTION:**

Basic Understanding of Brands – Definitions - Branding Concepts – Functions of Brand - Significance of Brands – Different Types of Brands – Co branding – Store brands.

**UNIT-II: BRAND STRATEGIES:**

Strategic Brand Management process – Building a strong brand – Brand positioning – Establishing Brand values – Brand vision – Brand Elements – Branding for Global Markets – Competing with foreign brands.

**UNIT-III BRAND COMMUNICATIONS:**

Brand image Building – Brand Loyalty programmes – Brand Promotion Methods – Role of Brand ambassadors, celebrities – On line Brand Promotions.

**UNIT-IV BRAND EXTENSION:**

Brand Adoption Practices – Different types of brand extension – Factors influencing decision for extension – Re-branding and re-launching.

**UNIT-V BRAND PERFORMANCE:**

Measuring Brand Performance – Brand Equity Management - Global Branding strategies - Brand Audit – Brand Equity Measurement – Brand Leverage -Role of Brand Managers– Branding challenges & opportunities.

**TEXTBOOKS** 1. Kevin Lane Keller, Strategic Brand Management: Building, Measuring and Managing, Prentice Hall, 3rd Edition, 2007. 2. Moorthi YLR, Brand Management – I edition, Vikas Publishing House 2012

**REFERENCES** 1. Lan Batey, Asian Branding – A Great way to fly, PHI, Singapore, 2002. 2. Paul Tmepoal, Branding in Asia, John Willy, 2000. 3. Ramesh Kumar, Managing Indian Brands, Vikas Publication, India, 2002. 4. Jagdeep Kapoor, Brandex, Biztranza, India, 2005 5. MahimSagar, Deepali Singh, D.P.Agarwal, Achintya Gupta.– Brand Management Ane Books Pvt.Ltd – (2009).

**Paper : (BC 507) : COMPUTERISED ACCOUNTING**

Paper: BC507

Max. Marks: 60+20+20

PPW: 5 (4T & 2P)

Exam Duration: 3 Hrs.

Objective: To make the students to acquire the knowledge of computer software

**UNIT I: MAINTAINING CHART OF ACCOUNTS IN ERP:**

Introduction-Getting Started with ERP - Mouse/Keyboard Conventions-Company Creation-Shut a Company-Select a Company-Alter Company Details-Company Features and Configurations-F11: Company Features-F12: Configuration-Chart of Accounts-Ledger-Group-Ledger Creation-Single Ledger Creation-Multi Ledger Creation-Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and Ledgers-Displaying Groups-Display of Ledgers-Deletion of Groups and Ledgers – P2P procure to page.

**UNIT II: MAINTAINING STOCK KEEPING UNITS (SKU):**

Introduction-Inventory Masters in ERP - Creating Inventory Masters-Creation of Stock Group-Creation of Units of Measure-Creation of Stock Item-Creation of Godown-Defining of Stock Opening Balance in ERP Stock Category-Reports.

**UNIT III: RECORDING DAY-TO-DAY TRANSACTIONS IN ERP:**

Introduction-Business Transactions-Source Document for Voucher-Recording Transactions in ERP - Accounting Vouchers-Receipt Voucher (F6)-Contra Voucher (F4)-Payment Voucher (F5)-Purchase Voucher (F9)-Sales Voucher (F8)-Debit Note Voucher-Credit Note (Ctrl+F8)-Journal Voucher (F7).

**UNIT IV: ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT:** Introduction-Accounts Payables and Receivables-Maintaining Bill-wise Details-Activation of Maintain Bill-wise Details Feature-New Reference-Against Reference-Advance-On Account-Stock Category Report-Changing the Financial Year in ERP.

**UNIT V: MIS REPORTS:**

Introduction-Advantages of Management Information Systems-MIS Reports in ERP - Trial Balance - Balance Sheet-Profit and Loss Account-Cash Flow Statement-Ratio Analysis-Books and Reports - Day Book-Receipts and Payments-Purchase Register-Sales Register-Bills Receivable and Bills Payable.

**REFERENCE BOOKS:**

1. Computerised Accounting: Garima Agarwal, Himalaya
2. Computerised Accounting: A. Murali Krishna, Vaagdevi publications
3. Computerised Accounting: Dr. G. Yogeshweran, PBP.
4. Aakash Business Tools: Spoken Tutorial Project IIT Bombay
5. Mastering Tally: Dinesh Maidasani, Firewal Media
6. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB Publications
7. Computerised Accounting and Business Systems: Kalyani Publications
8. Manuals of Respective Accounting Packages
9. Tally ERP 9: J.S. Arora, Kalyani Publications.

**Paper: (BCAS 508): MARKETING RESEARCH**

Paper: BCAS 508

THPW: 5 Hrs

Credits: 5

Max Marks: 80+20

Exam Duration: 3 Hrs

***Objective:** To enable the students with market research techniques and implementing their own ideas for developing business.*

**Unit –I: MARKETING RESEARCH DYNAMICS:**

Introduction, Meaning of Research - Research Characteristics - Various Types of Research - Marketing Research and its Management - Nature and Scope of Marketing Research - Marketing Research in the 21st Century (Indian Scenario) - Value and Cost of Information.

**UNIT-II: PLANNING THE RESEARCH PROCESS:**

Introduction - Research Process: An Overview - Formulation of a Problem - Research Methods, Research Design - Data Collection Methods - Sample Design - Data Collection - Analysis and Interpretation - Report Writing.

**UNIT –III: DATA COLLECTION: SOURCES AND METHODS:**

Introduction - Meaning and Nature of Secondary Data - Advantages of Secondary Data - Drawbacks of Secondary Data - Types of Secondary Data Sources - Primary Data and its Types.

**UNIT-IV: APPLICATIONS OF MARKETING RESEARCH:**

Introduction - Consumer Market Research - Business-to-Business Market Research - Product Research - Pricing Research - Motivational Research - Distribution Research - Advertising Research - Media research - Sales Analysis and Forecasting - Data Mining.

**UNIT-V: RECENT TRENDS IN MARKETING RESEARCH:**

Introduction - Marketing Information System and Research - Online Marketing Research - Recent Trends in Marketing Research - Research in Lifestyle Retail - Marketing Research and Social Marketing - Rural Marketing Research - Trends in Services Marketing Research - Brand Equity Research - International Marketing and Branding Research

**SUGGESTED READINGS:**

1. Research for Marketing Decisions Paul E. Green, Donald S. Tull 2. Marketing Research-Text and Cases Harper W. Boyd Jr. , Ralph Westfall 3. Naresh K. Malhotra, MARKETING RESEARCH: AN APPLIED ORIENTATION, Pearson Education, Asia.4. Paul E. Green & Donald S. Tull, RESEARCH FOR MARKETING DECISIONS. PHI Learning Private Limited, New Delhi, 2009 5. Donald R. Cooper & Schindler, MARKETING RESEARCH CONCEPT & CASES, Tata McGrawHill Publishing Company Limited, new Delhi, 2006 6.S.C. Gupta, MARKETING RESEARCH, Excel Books India, 2007

**BC 601: REGULATIONS OF INSURANCE BUSINESS**

Paper: BC601

Max. Marks: 40+10

PPW: 2 Hrs

Exam Duration: 1½ Hrs

Objective: To equip the students with the knowledge regarding Insurance Business Regulations

**UNIT I: INSURANCE LEGISLATION IN INDIA:**

History of life and non-life insurance legislation—nationalization—insurance reforms—insurance business Act, 1972—IRDA and its functions including licensing functions—Web aggregators—regulation for intermediaries—CCS-SPV-PoS-insurance repositories-TPAs—Role and duties of surveyors—Origin and development of micro-insurance—regulation of ULIPs—pension schemes—money laundering—KYC—methods of receipt of premium—Exchange control regulations relating to General and Life Insurance—IRDA Health Insurance Regulations, 2016—Health plus life combi products.

**UNIT II: POLICY HOLDERS RIGHTS OF ASSAIGNMENT, NOMINATION AND TRANSFER:**

Assignment and transfer of insurance policies—provisions related to nomination—repudiation—Fraud—protection of policyholder interest—stages in insurance policy-presale stage-post sale stage-free look period—grievance redressal—claim settlement—key feature document—dispute resolution mechanism—insurance ombudsman—solvency margin and investments—international trends in insurance regulation.

**SUGGESTED READINGS :**

1. Regulation of Insurance Business – Insurance Institute of India
2. Regulation of Insurance Business – D.S. Vittal, HPH
3. Regulation of Insurance Business: Dr. V. Padmavathi, PBP
4. Risk Management : A Publication of the Insurance Institute of India
5. Insurance Theory and Practice: Tripathi PHI
6. Life and Health Insurance: Black, JR KENNETH & Harold Skipper, Pearson
7. Risk Management and Insurance : Trieschman ,Gustavson and Hoyt
8. South Western College Publishing Cincinnati, Ohio.
9. Insurance Management – S.C. Sahoo & S.C. Das-HPH.



**BC 602: SECTORS OF INDIAN ECONOMY**

Paper: BC602

Max. Marks: 40+10

PPW: 2 Hrs

Exam Duration: 1½ Hrs

Objective: To equip the students with the knowledge regarding Basics of Indian Economy

**UNIT I: AGRICULTURE IN INDIA:**

Place of agriculture: Progress-Green revolution-Present state-New thrust areas-Food security: Legislation-Schemes-Public distribution system-Agricultural Marketing: Types-warehousing-Agricultural Labour-Minimum wages-Rural credit-RRBs-NABARD.

**UNIT II: INDUSTRIES AND TERTIARY SECTOR IN INDIA:**

Role and pattern of industrialization-Large-scale industry- Small-scale industry-Information Technology Industry-Labour problems-Labour Policy-Social Security-Trade Union Movement-Industrial Disputes-Unorganized Sector-Foreign Trade - Balance of Payments - SEZs- Foreign Exchange- Convertibility-Banking Sector-Money Market- Public Finance-Financial relations between Centre and States;.

**SUGGESTED READINGS:**

- 1) Meera Naidu “ Sectors of Indian Economy” HPH
- 2) Rudder Datt and K.P.M. Sundharam “Indian Economy”, S. Chand & Company Ltd., New Delhi, 2010.
- 3) S.K.Misra & V.K.Puri “Indian Economy-Its Development Experience”Himalaya Himalaya Publishing Company, New Delhi, 2010.
- 4) Vivek Mittal “Business Environment” Excel Publications, New Delhi, 2007.
- 5) Sectors of India Economy: Dr. P. Venugopal Rao, PBP
- 6) Anjaneyulu, “Introduction to Indian Economy” Himalaya Himalaya Publishing Company, New Delhi, 2011.
- 7) Economic Survey—Government of India, Ministry of Finance, Oxford University Press, New Delhi,
- 8) Sectors of Indian Economy: Satya Sudha, Himalaya
- 9) The Economic Times, News paper
- 10) Business Line, News paper

**BC 603: THEORY AND PRACTICE OF GST**

Paper: BC603

Max. Marks: 60+20+20

PPW: 3T+2P

Exam Duration: 3Hrs

Objective: To equip the students with the knowledge regarding Theory and Practice of GST

**CHAPTER I: INTRODUCTION TO GST:**

Introduction – GST - Taxes Subsumed under GST -Determination of Tax - Registration -Process of Registration - Cancellation and renovation of registration - Supply of Goods and Services - Transition to GST - Registered Business -Availed Input Tax Credit -Unavailed CENVAT credit and Input VAT on capital goods-Availing the input credit held in closing stock -Invoicing -Tax Invoice -Bill of Supply - Credit Note, Debit Note and Supplementary Invoice-Transportation of goods without issue of Invoice - Input Credit Mechanism - Input Tax - GST Returns - Payment of Tax.

**CHAPTER II: GETTING STARTED WITH GST:**

Introduction - Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods-Intrastate Inward Supply -Intrastate Outward Supply -Interstate -Interstate Outward Supply - Return of Goods -Purchase Returns -Sales Returns -Supplies Inclusive of Tax -Defining Tax Rates at Master and Transaction Levels - Defining GST Rates at Stock Group Level-Defining GST Rate at Transaction Level -Hierarchy of Applying Tax Rate Details –Reports.

**CHAPTER III: RECORDING ADVANCED ENTRIES, GST ADJUSTMENT AND RETURN FILING:**

Introduction -Accounting of GST Transactions -Purchases from Composition Dealer -Purchases from Unregistered Dealers-Exports -Imports -Exempted Goods -SEZ Sales -Advance Receipts and payments - Mixed Supply and Composite Supply under GST -Mixed Supply of Goods -Composite Supply of Goods - GST Reports - Generating GSTR- Report in ERP -Input Tax Credit Set Off -GST Tax Payment -Time line for payment of GST tax -Modes of Payment -Challan Reconciliation -Exporting GSTR- return and uploading in GST portal.

**CHAPTER IV: GETTING STARTED WITH GST (SERVICES):**

Introduction -Determination of supply of services -Determining the Place of Supply of Services -Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods - Intrastate Inward Supply-Intrastate Outward Supply -Interstate Supply -Interstate Outward Supply - Interstate Inward Supply -Interstate Outward Supply of Services -Cancellation of Services -Cancellation of Inward Supplies -Cancellation of Outward Supply of Services -Defining Tax Rates at Master and Transaction Levels.

**CHAPTER V: RECORDING ADVANCED ENTRIES AND MIGRATION TO ERP:**

Introduction - Accounting Multiple Services in a Single Supply - Recording Partial Payment to Suppliers -Outward Supplies - Recording Outward Supply with Additional Expenses - Supply of services -Business to consumers - Time of Supply of Services - Place of Supply of Services - Determining place of supply of services - Exempt Supply of Services under GST -Export Supply of Services - Reverse Charge on Services under GST - Advance Receipts from Customers under GST - Advance Receipt and issuing Invoice on same month -Advance Receipt and issuing Invoice on different month - Reversal of GST on account of cancellation of advance receipt - Generating GSTR- Report in ERP - Input Tax Credit Set Off - Migration to ERP - Activate Goods and Services Tax (GST) in ERP - Set up GST rates - Update Masters - Update party GSTIN/UIN - Creation of GST Duty ledgers.

**SUGGESTED READINGS:**

1. Taxmann's Basics of GST
2. Taxmann's GST: A practical Approach
3. Theory & Practice of GST, Srivathsala, HPH
4. Theory & Practice of GST: Dr. Ravi M.N, PBP.

**BC 604: COMPANY LAW (2013Act)**

Paper: BC604

PPW: 4

Max. Marks:80 + 20

Exam Duration: 3Hrs

***Objective:** to understand legal provisions applicable for establishment, management and winding up of companies in India as per Companies Act 2013.*

**UNIT-I: INCORPORATION OF COMPANIES:**

Company: Meaning and Definition – Characteristics - Classification – Legislation on Companies – Incorporation - Promotion – Registration - Memorandum of Association – Articles of Association – Certificate of Incorporation - Prospectus – Statement in lieu of Prospectus – Commencement of business.

**UNIT-II: MANAGEMENT OF COMPANIES:**

Director: Qualification - Disqualification - Position - Appointment - Removal – Duties and Liabilities – Loans – Remuneration – Managing Director – Corporate Social Responsibility – Corporate Governance.

**UNIT-III: COMPANY SECRETARY:**

Company Secretary: Definition – Appointment – Duties – Liabilities – Company Secretary in Practice – Secretarial Audit.

**UNIT-IV: COMPANY MEETINGS:**

Meeting: Meaning – Requisites - Notice – Proxy - Agenda – Quorum – Resolutions – Minutes – Kinds – Shareholder Meetings - Statutory Meeting - Annual General Body Meeting – Extraordinary General Body Meeting – Board Meetings.

**UNIT-V: WINDING UP:**

Meaning – Modes of Winding Up –Winding Up by tribunal – Voluntary Winding Up – Compulsory Winding Up – Consequences of Winding Up – Removal of name of the company from Registrar of Companies – Insolvency and Bankruptcy code - 2016.

**SUGGESTED READINGS:**

- 1) Company Law: ND Kapoor, Sultan Chand and Co.
- 2) Company Law: Rajashree. – HPH
- 3) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
- 4) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
- 5) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
- 6) Corporate Law: PPS Gogna, S Chand.
- 7) Company Law: Bagriyal AK: Vikas Publishing House.

**BC 605: MANAGERIAL ACCOUNTING**

Paper: BC605  
PPW: 5 Hrs

Max. Marks: 80+20  
Exam Duration: 3 Hrs

***Objective:** to acquire Managerial Accounting decision-making techniques and reporting methods.*

**UNIT-I: INTRODUCTION:**

Managerial Accounting: Features – Objectives – Scope – Functions – Advantages and Limitations – Relationship between Cost, Management and Financial Accounting.

**UNIT-II: MARGINAL COSTING:**

Meaning – Importance – Marginal Cost Equation – Difference between Marginal Costing and Absorption Costing – Application of Marginal Costing – CVP Analysis – Break Even Analysis: Meaning – Assumptions – Importance - Limitations.

**UNIT-III: DECISION MAKING:**

Make or Buy – Add or Drop Products – Sell or Process Further – Operate or Shut-down – Special Order Pricing – Replace or Retain.

**UNIT-IV: BUDGETS AND BUDGETARY CONTROL:**

Budget: Meaning – Objectives – Advantages and Limitations – Essentials of Budgets - Budgetary Control - Classification of Budgets - Preparation of Budgets.

**UNIT-V: STANDARD COSTING AND VARIANCE ANALYSIS:**

Standard Costing: Meaning – Importance – Standard Costing and Historical Costing - Steps involved in Standard Costing.

Variance Analysis: Material variance - Labour variance - Overhead variance - Sales variance.

**SUGGESTED READINGS:**

1. Management Accounting- Principles & Practice: Sharma RK & Shashi K. Gupta, Kalyani
2. Advanced Managerial Accounting: Srihari Krishna Rao, Himalaya
3. Advanced Managerial Accounting: Dr. Sundaram, PBP
3. Advanced Management Accounting: Robert S. Kaplan & Anthony A. Atkinson, Prentice-Hall
4. Management Accounting: Rustagi R.P, Galgotia
5. Managerial Accounting: Ronald W. Hilton, TMH

**BC 606: COMMERCE LAB**

Paper: BC606  
PPW: 4 (2T+4P)

Max. Marks: 70PF\* + 30VV  
Exam Duration:

***Objective:** to become familiar with various business documents and acquire practical knowledge, which improve over all skill and talent.*

**UNIT-I: BASIC BUSINESS DOCUMENTS:**

Trade license under Shops and Establishments Act - Labor license from Department of labor - Partnership Deed - Pollution, Health licenses – Quotation - Invoice form and preparation - Computation of simple interest, compound interest and EMI - Way bill used during transport - Debit Note and Credit Note - Audit Report.

**UNIT-II: FINANCE, BANKING AND INSURANCE DOCUMENTS:**

Promissory Note - Bill of exchange – Cheque - Pay in slip - Withdrawal form - Account opening and Nomination form KYC - Deposit form and Deposit Receipts - Loan application form - Insurance Proposal form and Insurance Policy - ATM Card Application form - Credit appraisal report - Insurance agency application procedure - ESI / PF membership form.

**UNIT-III: DOCUMENTS FOR INCORPORATION A COMPANY:**

Memorandum of Association - Articles of Association - Certificate of Incorporation – Prospectus - Certificate of Commencement of Business - Annual Report – Chairman’s Speech - Model bye-laws of some society - Society/ Trust registration form - Complaint in a Consumer forum - Complaint under Right to Information Act.

**UNIT-IV: DOCUMENTS OF TAXATION:**

PAN application under Income Tax Act - TAN application under Income Tax Act - Form:16 to be issued by Employer - TDS and its certificate u/s15 - Income Tax payment challans and Refund Order - Income Tax Returns including TDS Return - Notices under Income Tax Act - Assessment Order - GST Dealer-Application and License - Registration under GST.

**UNIT-V: BUSINESS CHARTS:**

Elements of business - Forms of business organizations - Procedure of incorporation of companies - Classification of partners with salient features of each of them - International, National, State level and Regional entrepreneurs - Hierarchy of Banking business in India - Tax administration in India - Various taxes imposed in India - Export and import procedure - Purpose and powers of authorities like RBI, SEBI, IRDA, ROC.

**COMMERCE LAB FACILITIES:**

- i) Colleges are required to provide a commerce lab containing all the documents related to commerce and facilities as, computer, printer, OHP, LCD Projector with sufficient furniture.
  - ii) Teachers should practically explain the documents and help in filling the same in the simulated environment.
  - iii) Students are required to do the above personally and gain the knowledge of filling the above documents and the same are to be kept in a portfolio.
  - iv) At the end of semester, the portfolios would be evaluated by the external examiner designated by the Controller of Examinations, Osmania University, from the panel submitted by the Board of Studies in Commerce. The Examiner would evaluate the portfolio for a maximum of 35 marks and conduct viva-voce examination for 15 marks. The award lists duly signed are to be sent the Controller of Examinations.
- \*the student has to collect the various documents prepare activity charts and submit the same in the form of a record.**

**Paper: (BCAS 607): INTERNATIONAL MARKETING**

Paper: BCAS 607

THPW: 5 Hrs

Credits: 5

Max Marks: 80+20

Exam Duration: 3 Hrs

***Objective:** The paper aims at making the students understand the concept and techniques of International Marketing and train them to develop and implement plans and marketing strategies for entering into international markets and managing overseas operations*

**UNIT-I: INTRODUCTION:**

Nature, Importance and scope of International Marketing – International Market Orientation and Involvement – International Marketing Management Process, an overview.

**UNIT-II: INTERNATIONAL MARKET SEGMENTATION AND POSITIONING:**

Screening and selection of markets – International market entry strategies – Export licensing – Contract manufacturing – Joint venture – Setting up of wholly owned subsidiaries abroad.

**UNIT-III: INTERNATIONAL PRODUCT PLANNING:**

Major product decisions – Product features and quality – Product Design – Labelling, Packaging, Branding and product support services – Product standardisation vs. adaptation – Managing product line – International Trade Product Life Cycle – New Product Development

**UNIT-IV: PRICING AND DISTRIBUTION DECISIONS FOR INTERNATIONAL MARKETS:**

Factors affecting International price determination – International pricing, process and policies – delivery terms and currency for export price quotations – Transfer pricing.  
Distribution channel strategy – International distribution channels, their roles and functions – International distribution logistics inventory management.

**UNIT-V: INTERNATIONAL PROMOTION STRATEGIES:**

Communication across countries – Complexities and issues – International promotion tools and planning – Developing international promotion campaign – International marketing through internet – ecological concerns and International market ethics.

**SUGGESTED READINGS:**

1. Bhattacharya, B, Export Marketing Strategies for success, Global Business Press New Delhi, 1991
2. Varshney and Bhattacharya International Marketing Management.

**Paper: (BCA 608): PROJECT & INTERNSHIP**

Students shall select topics of their project work in consultation with the faculty members. Students are free to choose any topic relating to Advertising, Sales Promotion & Sales Management, which is contemporary, application oriented and having significance to the business firms. The project may be secondary data based or may involve survey or field work. Ideally the project work should be the one, which involves the use of both desk and field researches.

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