

DEPARTMENT OF COMMERCE,  
OSMANIA UNIVERSITY, HYDERABAD.  
STRUCTURE OF **B.COM (ADVERTISING, SALES PROMOTION, SALES  
MANAGEMENT)** DEGREE COURSE  
(w.e.f. ACADEMIC YEAR 2009-'10)

FIRST YEAR				
Code	TITLE OF THE PAPER	PPW	Exam Duration	Max. Marks
101	FINANCIAL ACCOUNTING	6 (5+1)	3 Hours	70T + 30P = 100
102	MARKETING COMMUNICATIONS	5	3 Hours	100
103	BUSINESS ORGANISATION & MANAGEMENT	5 (4+1)	3 Hours	70T + 30P = 100
104	FUNDAMENTALS OF INFORMATION TECHNOLOGY	5 (4+1)	3 Hours	70T + 30P = 100
105	ADVERTISING-I	5	3 Hours	100
SECOND YEAR				
Code	TITLE OF THE PAPER	PPW	Exam Duration	Max. Marks
201	ADVANCED ACCOUNTING	5 (4+1)	3 Hours	70T + 30P = 100
202	BUSINESS STATISTICS	5 (4+1)	3 Hours	70T + 30P = 100
203	PERSONAL SELLING & SALESMANSHIP	5	3 Hours	100
204	TAXATION	5 (4+1)	3 Hours	70T + 30P = 100
205	ADVERTISING-II	5	3 Hours	100
THIRD YEAR				
301	CORPORATE ACCOUNTING	5 (4+1)	3 Hours	70T + 30P = 100
302	SALES PROMOTION & PUBLIC RELATIONS	5	3 Hours	100
303	BUSINESS LAW	5 (4+1)	3 Hours	70T + 30P = 100
304	AUDITING	5 (4+1)	3 Hours	70T + 30P = 100
305	ELECTIVE: PAPER – I	5 (4+1)	3 Hours	70T + 30P = 100
306	ELECTIVE: PAPER – II	5 (4+1)	3 Hours	70T + 30P = 100
307	MANAGEMENT OF SALES FORCE	5	3 Hours	100

NOTE:

1. 70 MARKS ARE ALLOCATED FOR THEORY EXAM AND 30 MARKS ARE ALLOCATED FOR THE COMPUTER / COMMERCE LAB PRACTICALS.
2. ONE HOUR OF THEORY CLASS IS EQUAL TO TWO COMPUTER/COMMERCE LAB HOURS.
3. PATTERN OF QUESTION PAPER FOR 70 MARKS AND 30 MARKS OF PRACTICAL EXAMINATION IS GIVEN AT THE END.
4. STRUCTURE OF ELECTIVES IS GIVEN IN THE FOLLOWING PAGE, FROM WHICH A SHUDENT SHOULD OPT 2 PAPERS OF ANY ONE ELECTIVE.

B.Com (ADVERTISING, SALES PROMOTION, SALES MANAGEMENT)  
THRID YEAR - ELECTIVES  
(Code 305 & 306)

Code	TITLE OF THE ELECTIVE	Papers
E-I	INSURANCE	I) 305: Life Insurance II) 306: Non-Life Insurance
E-II	BANKING	I) 305: Banking in India II) 306: Computer Applications in Banking
E-III	ACCOUNTANCY - II	I) 305: Cost Accounting II) 306: Management Accounting & Control
E-IV	RETAILING	I) 305: Retail Management II) 306: Retail Marketing & CRM
E-V	TAXATION	I) 305: Direct Taxes II) 306: Indirect Taxes
E-VI	FINANCE	I) 305: Financial Management II) 306: Micro-credit and Foreign Trade Finance
E-VII	SECRETARIAL PRACTICE & OFFICE MANAGEMENT	I) 305: Secretarial Practice II) 306: Office Management
E-VIII	COMPUTER APPLICATIONS-I	I) 305: Database Management System II) 306: Electronic Commerce
E-IX	BUSINES MATHEMATICS	I) 305: Business Mathematics-I II) 306: Business Mathematics-II

**B.COM. (ADVERTISING, SALES PROMOTION, SALES MANAGEMENT)  
DEGREE COURSE (I YEAR)**

**FINANCIAL ACCOUNTING**

Paper: 101  
PPW: 6 (5+1) Hrs

Max Marks = 70T + 30P  
Exam Duration: 3 Hrs

**Objectives:**

1. To make the students acquire the conceptual knowledge of accounting
2. To equip the students with the knowledge of accounting process and preparation of final accounts
3. To develop the skills of recording financial transactions and preparation of reports using computers.

**UNIT-I: Introduction to Accounting:**

Need for Accounting – definition, features, objectives, functions, systems and bases and scope of accounting - Book keeping and Accounting - Branches of Accounting - Advantages and limitations - Basic terminology used - Accounting concepts and conventions.

Accounting Process – Accounting cycle - Accounting equation - Classification of accounts - Rules of double entry book keeping – Identification of financial transactions - Journalizing – Posting to Ledgers - Balancing of Ledger Accounts.

Computer lab work: Computerized Accounting: Meaning and Features - Advantages and disadvantages - Creating of an organization - Grouping of accounts – Creation of accounts – Creation of inventory - Creation of stock groups, stock categories, units of measurement, stock items - Entering of financial transactions - Types of vouchers - Voucher entry - Editing and deleting of vouchers - Voucher numbering - Customization of vouchers.

**UNIT - II: Subsidiary Books and Bank Reconciliation Statement:**

Sub Division of Journal: Preparation of Subsidiary Books including different types of cashbooks: Simple cashbook, cashbook with cash and discount columns, cashbook with cash, discount and bank columns, cashbook with cash and bank columns and petty cash book.

Computer lab work: Preparation of sales register, purchase register, journal proper, debit note register, credit note register and different cash books including interest and discount transactions using computers.

Bank Reconciliation Statement: Need - Reasons for difference between cash book and pass book balances - Problems on favorable and over draft balances - Ascertainment of correct cash book balance.

Computer lab work: Preparation of bank reconciliation statement, using computers.

**UNIT-III: Trial Balance, Final Accounts; Errors and Rectification:**

Trial Balance: Meaning, objectives, methods of preparation - Final Accounts: Meaning, features, uses and preparation of Manufacturing, Trading Account, Profit & Loss Account and Balance Sheet - Adjusting and Closing entries.

Computer lab work: Preparation of trial balance, trading, profit and loss account, processing of year ending and closing the books, adjusting and closing entries and balance sheet using computers.

Errors and their Rectification: Types of Errors - Rectification before and after preparations of final Accounts - Suspense Account - Effect of Errors on Profit.

Computer lab work: Rectification of errors, using computers.

UNIT IV: Consignment and Joint Ventures:

Consignment: Features, terms used, proforma invoice - Account sale - Delcredere commission - Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock - Normal and abnormal loss - Invoice of goods at a price higher than the cost price.

Joint ventures: 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.

UNIT V: Depreciation - Provisions and Reserves:

Depreciation: Meaning – Causes - Objects of providing for depreciation - Factors affecting depreciation - Accounting Treatment - Methods of providing depreciation: Straight line method - Diminishing Balance Method.

Provisions and Reserves: Reserve Fund – Different Types of Provisions and Reserves.

Accounting packages: Wings, Tally, Focus.

Suggested Readings:

1. Financial Accounting- A Dynamic Approach: Bhattacharya, PHI
2. Accountancy-I: Haneef and Mukherjee, Tata Mcgraw Hill Co.
3. Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sulthan Chand
4. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers
5. Accountancy–I: Tulasian, Tata Mcgraw Hill Co
6. Advanced Accountancy: Arulanandam, Himalaya publishers
7. Financial Accounting: Dr.V.K.Goyal, Excel Books
8. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
9. Advanced Accountancy-I: S.N.Maheshwari & V.L.Maheshwari, Vikas
10. Financial Accounting: Ashok Banarjee, Excel
11. Financial Accounting: Warren, Cengage
12. Wings, Tally, Focus – Accounting Packages, BPB Publications
13. Manual provided by Wings, Tally solutions and Focus (Accounting packages)
14. Financial Accounting: Ashok Bannerjee- Excel Books
15. Advanced Accounting (Vol-I & II): D. Chandrabose, PHI
16. Essentials of Financial Accounting: Bhattacharya, PHI.

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B.COM (ADVERTISING, SALES PROMOTION, SALES MANAGEMENT) DEGREE  
COURSE (I YEAR)

MARKETING COMMUNICATIONS

Paper: 102

Max Marks: 100

P.P.W: 5 Hrs

Exam Duration: 3 Hrs

Objective:- To impart knowledge and develop skills in the students in Marketing Communication.

Unit-I: Communication process, elements in the communication Process, common communication platforms with regards to Advertising, Sales Promotion, Public relations, Personal selling, Direct Marketing, Steps involved in developing effective communication, Importance of Communication in Marketing.

Unit-II: Barriers to effective communication, overcoming barriers to Marketing Communication, Basic Promotional Objectives (Informing, Persuading and Reminding), Stages in product life cycle in relation to Marketing Communication Decisions.

Unit-III: Determination of Communication objectives through response Hierarchy Models – AIDA Model, Hierarchy of Effects Models, Innovation Adoption model, Communication Model Technologies breakthrough (Computer, Fax machines, Cellular phones, Pagers, Mobile services, Wireless services, Internet) its impact on Marketing Communication, Marketing information system – Nature – importance Components of Marketing Research Concept – Benefits need and components of Marketing Research Steps in conducting Marketing research.

Unit-IV: Media Decision, Selection of Communication channels, Personal Channels (Advocate channels, Expert channels, Social channels), Non-personal communication channels (Print Media, Broadcast Media, Network Media, Electronic Media, Display Media, Atmosphere and Ambience as Packaged environments that create or reinforce the leanings towards product purchases eg. Ambience of Hotel, law offices, Doctors clinic, Airport etc., Events designed to communicate particular messages to target audience as news conferences, grand openings, sports sponsorships to achieve specific communication effects, with target audience. Relative merits and demerits of different media with regard to reach, frequency, impact, costs and other factors.

Unit-V: Communication budget and factors affecting marketing communication. Establishing the total marketing communication budget based on – affordable method, Percentage to sale method – competitive parity method – objective and task method. Deciding on the marketing communication mix through five promotional tools as advertising, sales promotion, public relation and publicity, personal selling and direct marketing. Factors influencing the marketing communication mix and managing the integrated marketing communication process.

Note: All the papers will be handled as to have practical orientation, with Indian cases and Examples.

Suggested Readings:

1. Phillip Kotler: Marketing, Pearson Education, Asia, New Delhi.

B.COM (ADVERTISING, SALES PROMOTION, SALES MANAGEMENT) DEGREE  
COURSE (I YEAR)

BUSINESS ORGANIZATION AND MANAGEMENT

Paper: 103  
P.P.W: 5 (4 + 1) Hrs

Max Marks: 70T + 30P= 100  
Exam Duration: 3 Hrs

Objectives:

1. To acquaint the students with the basics of Commerce and Business; concepts and functions of Business Organization and provide them practical exposure of entrepreneurial role in business using Commerce lab work and assignments.
2. To acquaint the students with the Principles, functions and practice of management and provide them practical exposure giving stories of success/failure businessmen.

Unit -1: Fundamental Concepts:

Concepts: Business, trade, industry and commerce – Business: Features of business – Trade: Classification, Aids to Trade – Industry: Classification – Commerce - Relationship between trade, industry and commerce - Business Organization: Concept - Functions of Business.

Entrepreneur: Meaning - Characteristics of Entrepreneurs – Types of Entrepreneurs – Functions of an entrepreneur - Steps to start Enterprise – Sources of finance: Long Term, Short Term.

Lab Work: The students should go through and present case studies of entrepreneurs – Success and failure.

Unit – II: Forms of Organization, Sole Proprietorship, Partnership and Joint Hindu Family:

Business Organization: Forms of Business Organization – Classification – Factors influencing the choice of suitable form of organization.

Sole Proprietorship: Meaning – Characteristics – Advantages & Disadvantages – Suitability.

Partnership: Meaning – Characteristics – Kinds of partners - Registration of partnership – Partnership deed – Rights and obligations of partners. - Joint Hindu Family Business: Characteristics – Advantages and limitations.

Lab Work: The students are expected to go through partnership deed and prepare a simple partnership deed.

Unit - III: Joint Stock Company:

Joint Stock Company: Meaning – Characteristics – Advantages - Kinds of Companies – Difference between private and public companies – Promotion of A Company: Stages - Promoters – Characteristics – Registration – Capital subscription – Commencement of Business – Preparation of Important documents: Memorandum of Association: Significance, Clauses – Articles of Association: Contents – Prospectus: Contents – Statement in lieu of Prospectus.

Lab Work: The students are expected to know preparation of memorandum of association, articles of association and prospectus. As a group they are expected to prepare a model prospectus. The students are also expected to know the formalities of registration of a company including documents.

#### Unit - IV: Management, Planning and Decision Making:

Management: Meaning – Significance- Management Vs Administration – Functions of management – Levels of Management – Skills of management – Leadership: Leader Vs Manager - Traits of successful Leaders - Scientific Management: Features - Fayol's Principles of Management.

Planning: Meaning – Significance – Types of Plans – Decision making & Steps in Process Decision making.

Lab Work: The students are expected to prepare a note on the skills of management required to manage the organization of their choice. The students are expected to study and present case studies of successful leaders in Business.

#### Unit - V: Organizing:

Organizing: Meaning – Features – the process of organization – Principles of organization - Elements of organizations – Organization chart.

Delegation of authority: Meaning - Elements – Principles – Types – Difficulties in delegation – Guidelines for making delegation effective.

Centralization – Decentralization: Meaning – Differences between delegating and decentralization.

Lab Work: The students are expected to prepare organization structures of a few organizations and based on this knowledge, they should prepare an organization structure for a small unit. The students are expected to know the functions of the employees at different positions.

The students are expected to prepare feasibility report/viability report to start a new Business / to expand an existing business.

#### Suggested Readings:

1. Govindarajan and Natarajan: Principles of Management, PHI
2. Bhushan Y K: Business Organization and Management, Sultan Chand
3. RK Sharma and Shashi K.Gupta: Industrial Organization and Management, Kalyani
4. CB Gupta : Industrial Organization and Management, Sultan Chand
5. Sherlekar: Business Organization and Management, Himalaya
6. Talloo: Business Organisation and Management. Tata
7. RK Sharma and Shashi K.Gupta: Industrial Organization and Management, Kalyani
8. Subba Rao P: Management and Organizational Behavior, Himalaya
9. Satyaraju & Parthasarathy: Management - Text and Cases, PHI
10. Chandra Bose: Principles of Management and Administration, PHI
11. Aryasree & Murthy: Industrial Organistion & Manaement, Tata Mc Graw Hill.
12. Surendar and Madhavi: Industrial Organization and Management, Himalaya
13. Bhatia RC: Business Organization and Management, Ane Books
14. Robins S P: Management, PHI
15. Rao VSP: Management, Excel
16. Gupta CB: Entrepreneurship Development in India, Sultan Chand
17. Prasad L M: Management, Sultan Chand
18. Dubrin: Essentials of Management, Cengage
19. Moshal: Organization and Management, Galgotia
20. Kumkum Mukhrjee: Principles of Management, Tata
21. James F. Stoneir: Management, PHI
22. Gita Parimal: Successful Business People
23. Guptha: Principles of Management, PHI
24. Massie: essentials of Management, PHI.

#### Suggested Magazines:

1. Business World; 2. Business India; 3. Business Today; 4. Yojana (Telugu & English)
5. Indian Journal of Commerce 6. Indian Journal of Accounting.

B.COM (ADVERTISING, SALES PROMOTION, SALES MANAGEMENT) DEGREE  
COURSE (I YEAR)

FUNDAMENTALS OF INFORMATION TECHNOLOGY

Paper: 104

Max Marks: 70T + 30P= 100

P.P.W: 5 (4 + 1) Hrs

Exam Duration: 3 Hrs

Objective: To impart basic knowledge about computer with application of various packages to Business and Commerce.

Unit – I:

Introduction to computers: Definition, Characteristics and limitations of computers - Elements of Computers - Hardware - CPU - Primary and Secondary memory - Input and Output devices. IT enabled services - BPO, KPO, Call centers. Modern communications (Concepts only): Communications – FAX, Voice mail, and information services – E Mail – Creation of email id - group communication – Tele conferencing – Video conferencing – File exchange – Bandwidth – Modem – Network Topologies – Network types LAN, MAN, WAN and their architecture – Dial up access.

Unit – II:

Operating System and Windows: Operating Systems: Meaning, Definition, Functions and Types of Operating Systems - Booting process – Disk Operating System: Internal and External Commands – Wild Card Characters – Computer Virus, Cryptology. Windows operating system - Desktop, Start menu, Control panel, Windows accessories .

Unit – III:

MS Office I: MS Word & Word Processing : Meaning and features of word processing – Advantages and applications of word processing - Parts of MS Word application window – Toolbars – Creating, Saving and closing a document – Opening and editing a document - Moving and copying text – Text and paragraph formatting, applying Bullets and Numbering – Find and Replace – Insertion of Objects, Date and Time, Headers, Footers and Page Breaks – Auto Correct – Spelling and Grammar checking – Graphics, Templates and wizards - Mail Merge : Meaning, purpose and advantages – creating merged letters, mailing labels, envelops and catalogs- Working with Tables – Format Painter.

MS EXCEL: Features of MS Excel – Spread sheet / worksheet, workbook, cell, cell pointer, cell address etc., - Parts of MS Excel window – Saving, Opening and Closing workbook – Insertion and deletion of worksheet – Entering and Editing data in worksheet – cell range – Formatting – Auto Fill –Formulas and its advantages – References : Relative, absolute and mixed – Functions: Meaning and Advantages of functions, different types of functions available in Excel – Templates –Charts – Graphs – Macros : Meaning and Advantages of macros, creation, editing and deletion of macros – Data Sorting, Filtering, validation, Consolidation, Grouping, Pivot Table and Pivot Chart Reports.

Unit – IV:

MS Office II: MS Access - Data, Information, Database, File, Record, Fields - Features, advantages and limitations of MS Access – Application of MS Access –



parts of MS Access window – Tables, Forms, Queries and Reports – Data validity checks – (Theory with simple problems)

MS PowerPoint: Features, advantages and application of Ms Power point – Parts of MS Power point window – Menus and Tool bars – Creating presentations through Auto content wizard, Templates and manually – slide show – saving, opening and closing a Presentation – Inserting, editing and deleting slides –Types of slides - Slide Views- Formatting –Insertion of Objects and Charts in slides- Custom Animation and Transition.

Multimedia: Meaning, Purpose, Usage and application – Images, Graphics, sounds and music – Video presentation devices – Multimedia on web.

#### Unit- V:

Internet & E commerce: Services available on internet - WWW - ISP.

E commerce: Meaning, advantages and limitations, applications of E commerce - trading stocks online, ordering products / journals / books etc., online, travel and tourism services, employment placement and job market, internet banking, auctions, online publishing, advertising-Online payment system (including practicals).

#### Lab Work:

##### PRACTICALS:

MS DOS	MS WINDOWS	MS WORD	MS EXCEL
MS ACCESS	MS POWERPOINT	INTERNET & E COMMERCE.	

#### Suggested Readings:

1. Introduction to Information Technology: Rajaraman, PHI
2. Fundamentals of Computers 4/E: Rajaraman, PHI
3. Fundamentals of Computers: P. Mohan, Himalaya Publishing House
4. Information Technology: Dennis P. Curtin, McGraw Hill International
5. E-Commerce, E-Business: C.S. Rayudu, Himalaya Publishing House
6. Microsoft Office Excel 2003 step by step: Frye, PHI
7. Fundamentals of Computers: Atul Kahate, Tata McGraw Hill
8. Fundamentals of Computers: V. Srinivas, Kalyani Publications
9. Microsoft Office Word 2003 step by step: Online Training Solutions Inc PHI
10. Microsoft Office Access 2003 step by step: Online Training Solutions Inc, PHI
11. Microsoft Office Power Point 2003 step by step: Online Training Solutions Inc, PHI
12. MS Office: Sanjay Saxsena
13. MS Office: BPB Publications
14. E commerce: CSV Murthy, Himayalaya Publishing House
15. Raymond Green Law: Fundamentals of the Internet, Tata Mc Graw Hill
15. Efraim Turban: Electronic Commerce, Pearson Education
16. Fundamentals of Information Technolgy: Deepak Bharihanke, Excel
17. E-Commerce, An Indian Perspective: Joseph, PHI
18. Understanding Computers: Morley, Cengage
19. Foundations of IT: Dhiraj Sharma - Excel Books.
20. Microsoft Office Excel 2007 step by step: Frye, PHI
21. Computer Applications in Business: K. Mohan Kumar, Dr. S. Rajkumar, Tata.
22. Fundamentals of Information Technology: Dr.K.Kiran Kumar, Laysa.

B.COM (ADVERTISING, SALES PROMOTION, SALES MANAGEMENT) DEGREE  
COURSE (I YEAR)  
ADVERTISING-I

Paper: 105  
P.P.W: 5 Hrs

Max Marks: 100  
Exam Duration: 3 Hrs

Objectives: To equip students with finer nuances of Advertising Sales.

UNIT I: Introduction: What is Advertising? Importance of Advertising, Role of Advertising in Promotion Mix. Role Function, and Benefits of Advertising. Market Segmentation & "Market Positioning and its impact on Advertising decisions.

UNIT II: Classification of Advertising based on: Target audience (Consumer advertising & Industrial Advertising) Geographical Coverage (National, Regional, Local, International), Media used (Print, Electronic, Direct Mail, Outdoor, Miscellaneous), Aims (Primary Demand - Secondary Demand, Product or Service, Social Messages, Direct Action - Indirect Action), based on objectives (Pioneering advertising, Competitive advertising, Remainder advertising) classified and display advertising, Institution Vs Product advertising.

UNIT III: Setting of Advertising Objectives: Steps in Advertising Programmes in terms of SM's of Advertising as Market, Motive, Media, Message & Measurement. Advertising Goals. Various approaches for setting advertising objectives approach: DAGMAR (defining Advertising Goals for Measured Advertising Results) Product Life.

Cycle approach Primary & Selective Demand Theory: Informative Advertising. Persuasive advertising, Surrogate Advertising. Planning the test Message - What to communicate through AIDA Model. Setting of Advertising Budget, Factors' affecting the advertising expenditure in a company.

UNIT IV: Copywriting: Advertising Message, preparing an effective advertising copy, elements of a print copy Headings, illustration, Body copy, slogan (Punch line), logos etc, Seal of approval, Role of color elements of a Broadcast copy. Copy of Direct Material. Soap operas and its role in Advertising.

UNIT V: Creativity, Creative Strategy: Creative thinking Convergent Vs Divergent thinking. Idea generation methods: Brainstorming, Synectics, Nominal Grouping, Delhi Techniques, Lateral thinking.

Creativity Process (orientation. preparation - analysis - ideation - incubation synthesis. evaluation).

Creative Strategy: Advertising appeals (Rational Vs Emotional), Price or Value appeal, Fear or Anger appeal, Sensory appeals Sex, Love and Social acceptance appeals, Celebrity endorsements, ego appeals, novelty appeals.

Note: All the papers will be handled so as to have practical orientation, with Indian cases & examples.

**B.COM (ADVERTISING, SALES PROMOTION, SALES MANAGEMENT) DEGREE  
COURSE (II YEAR)**

**ADVANCED ACCOUNTING**

Paper: 201  
P.P.W: 5 (4+1) Hrs

Max Marks: 70T + 30P= 100  
Exam Duration: 3 Hrs

Objectives:

1. To appraise the students about the application of accounting knowledge in special business activities.
2. To impart the skills of preparation of final accounts of non- trading concerns, partnership, organizations.
3. To develop the skills of recording of transactions relating to issue of shares and debentures, branches and departments manually and using computers.

UNIT-I: Accounts from Incomplete Records - Hire Purchase and Installment Purchase System:

Single Entry: Features – books and accounts maintained - Recording of transactions - Ascertainment of Profit (Statement of Affairs method only).

Hire Purchase System: Features – Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession.

Installment Purchase System: Difference between Hire purchase and Installment purchase systems - Accounting Treatment in the books of Purchaser and Vendor.

UNIT-II: Branch and Departmental Accounts:

Dependent Branches: Features - Books of accounts - Methods of accounting of dependent branches: Debtors System, Stock and debtors system.

Computer lab work: Recording of transaction relating to branch accounts using computers.

Departmental Accounts: need, features, Basis for allocation of expenses, treatment of inter - departmental transfer at cost or selling price - Treatment of Expenses that cannot be allocated – Preparation of departmental profit and loss.

UNIT-III: Accounting of Non-Profit Organizations:

Non-Profit Entities: Features of non - profit entities – Accounting process - Preparation of summaries -Receipts and Payments Account: Meaning and special features - Procedure for preparation - Uses and limitations.

Income and Expenditure Account: Features - Procedure for preparation - Preparation of Balance Sheet.

UNIT-IV: Partnership Accounts:

Legal provisions in the absence of Partnership Deed - Fixed and Fluctuating Capitals – Preparation of final accounts – Accounting Treatment of Goodwill and Admission of a partner.

Accounting treatment of Retirement and Death of a Partner - Dissolution of Firm (Excluding Sale to Firm, Company and Amalgamation).

Computer lab work: Recording of partnership transaction and preparation of final accounts using computers.

UNIT-V: Company Accounts:

Issue of Shares at Par, Premium and at Discount - Forfeiture and Reissue of Shares - Rights issue - Underwriting of issue of shares (Simple Problems).

Computer lab work: Recording of transactions relating to issue of shares using computers.

Issue and Redemption of Debentures - Redemption out of profits (Problems on Sinking fund method).

Computer lab work: Recording of transactions relating to issue and redemption of debentures using computers.

Suggested Readings:

- 1.Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sulthan Chand & Sons
2. Accountancy–I: Tulasian, Tata Mcgraw Hill Co
3. Accountancy–I: S.P. Jain & K.L Narang, Kalyani Publishers
4. Financial Accounting- A Dynamic Approach: Bhattacharya, PHI
5. Financial Accounting: Dr.V.K.Goyal, Excel Books
6. Advanced Accountancy: Arulanandam, Himalaya publishers
7. Introduction to Accountancy: T.S.Grewal, S.Chand and CO.
8. Accountancy–I: Haneef and Mukherjee, Tata Mcgraw Hill co
9. Advanced Accountancy-I: S.N.Maheshwari&V.L.Maheswari, Vikash Publishing
10. Corporate Accounting: V.K. Goyal, Excel Books.
11. Corporate Accounting: K.K. Verma, Excel Books.
12. Manual of Wings, Tally and Focus Accounting Package
13. Advanced Accounting (Vol-I & II): D. Chandrabose, PHI.

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B.COM (ADVERTISING, SALES PROMOTION, SALES MANAGEMENT) DEGREE  
COURSE (II YEAR)

BUSINESS STATISTICS

Paper: 202

Max Marks: 70T + 30P= 100

P.P.W: 5 (4+1) Hrs

Exam Duration: 3 Hrs

Objective:

The objective of this paper is to impart knowledge on the application of statistical tools and techniques in business decision-making & use of MS-Excel in interpretation of statistical data.

UNIT-I: Introduction to Statistics:

Meaning, definition, importance and limitations of statistics - Collection of data - Primary and Secondary data.

Sampling (Random, Non Random) - Census - Schedule and questionnaire – Frequency distribution – Tabulation.

Computer lab work: Diagrammatic and graphic presentation of data using Computers – Excel.

UNIT - II: Measures of Central Tendency:

Definition, objectives and characteristics of measures of central tendency - Types of Averages: Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode, Deciles, Percentiles, Properties of averages and their applications.

Computer lab work: Calculation of averages using computers.

UNIT - III: Measures of Dispersion and Skewness:

Dispersion: Meaning, Definitions, Properties – Types: Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation.

Skewness: Definition - Karl Pearson's and Bowley's Measures of Skewness - Normal Distribution.

Computer lab work: Calculation of Dispersion and skewness using Computers.

UNIT - IV: Measures of Relation:

Correlation: Meaning, uses – Types of correlation - Karlpearson's correlation coefficient.

Computer lab work: Spearman's Rank correlation - Probable error -  
Calculation of Correlation by using computers.

Regression analysis: Meaning and utility - Comparison between Correlation  
and Regression – Regression Equations - Interpretation of Regression Co-  
efficient.

Computer lab work: Calculation of Regression by Using Computers.

UNIT - V: Analysis of Time Series & Index Numbers:

Time Series Analysis: Meaning and utility - Components of time series -  
Measurement of trend and seasonal Variations – Utility of decomposition of  
time series - Decentralization of data.

Computer lab work: Calculation of trend and seasonal variations using  
computers.

Index Numbers: Meaning and importance - Methods of construction of index  
numbers: Price Index Numbers, Quantity Index Numbers – Tests of  
Adequacy of Index Numbers – Deflating Index Numbers – Cost of Index  
Numbers - Limitation of Index Numbers.

Computer lab work: Calculation of index numbers using computers.

Suggested Readings:

1. Fundamentals of Statistics: Gupta S.C
2. Statistical Methods: Gupta S.P
3. Statistics for Management: Levin & Rubin
4. Statistics-Problems and Solutions: Kapoor V.K.
5. Fundamentals of Statistics: Elhance.D.N
6. Microsoft Office Excel 2003 and 2007- step by step: Frye, PHI
7. Statistics: Gupta B.N.
8. Statistics Concepts & Applications: Nabendu Pal & Sahadeb Sarkar.
9. Statistics-Teory,Methods and Applications: Sancheti,D.C. & Kapoor V.K
10. Statistics and their applications to Commerce: Borddigtion
11. Business Statistics,An Applied Orientation: P.K.Viswanathan
12. Business Statistics: C.R. Reddy, Deep Publicatiions
13. Business Statistics: J.K.Sharma
14. Business Statistics: Bharat Jhunhunwala
15. Busniess Statistics: R.S.Bharadwaj,Excel Books
16. Statistics for Management, using Microsoft, Excel: Levin et al
17. Statistics Made Simple: Sarma, PHI.

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B.COM (ADVERTISING, SALES PROMOTION, SALES MANAGEMENT) DEGREE  
COURSE (II YEAR)

PERSONAL SELLING AND SALESMANSHIP

Paper: 203  
P.P.W: 5 Hrs

Max Marks: 100  
Exam Duration: 3 Hrs

Objectives: to acquaint the student with the skills required for taking up Personal selling and salesmanship as a profession.

UNIT-I: Personal selling: Need, objectives, importance and role. Role of Personal selling in promotion mix. Number & type of sales persons needed based on sales tasks as: Order Getters, Order takers and Supporting Staff (Missionary sales people and Technical specialists). AIDA model of selling.

UNIT-II: Process of effective selling: Prospecting, Pre-approach, Presentation and demonstration, Handling objections, Closing and Post sale activities.

UNIT-III: Types of Sales Presentation: Prepared sales presentation (Canned approach), Need satisfaction approach, Selling Formula approach - Relative merits and demerits of different sales presentation's and its relevance too different selling situations. Buying Motives, Types of markets. Consumer and Industrial Markets their Characteristics and implications for the selling function - Black Box model (Intra and Inter Personal variables in consumer decision process), Buying Center and elements of Buying center in Industrial; II markets.

UNIT-IV: Selection and Training of Sales Persons: Role of clear and specification Job description, training regarding - Company Policies and Practices - Product information Selling Techniques - Emphasis on Training too be Ongoing. Skills and qualities needed for successful sales person with particular reference to consumer services. Selling as a career, advantages and difficulties. Measures to be taken for making selling an attractive career.

UNIT-V: Distribution Network Relationship: Reports and Documents, Sale manual, Order back, Cash memo's dairy, Daily and Periodical reports. Other problems in personal selling. Negotiation - When to Negotiate, Negotiation skills and Negotiation strategy.

Suggested Readings:

1. Stanton and Buskirk: Management of the Sales force (Richard D. Irwin).
2. Philip Kotler: Marketing Management 7 – Edition (Prentice Hall of India (Chr-24)
3. S.A. Chunnawalla: Advertising Sales and Promotion Management, Himalaya
4. Philip Kotler: Marketing Management, eleventh Edition, Pearson
5. Dr.R.L.Varshney & Dr. S.L.Gupta: Marketing Management, an Indian Perspective, Sultan Chand & Sons
6. McCarthy, Shapiro, Perreault: Marketing Management, Tata McGraw Hill
7. VS Ramaswamy, S. Namakumari: Marketing Management, Macmillan.

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B.COM (ADVERTISING, SALES PROMOTION, SALES MANAGEMENT) DEGREE  
COURSE (II YEAR)

TAXATION  
(w.e.f. A.Y: 2010-'11)

Paper: 204  
P.P.W: 5 (4+1) Hrs

Max Marks: 70T + 30P= 100  
Exam Duration: 3 Hrs

Objective:

To equip the students with the working knowledge of both direct and indirect taxes.

UNIT I:

Introduction: Indian Taxation system – Over view of Direct Taxes.

Income Tax: Concepts: Income, Person, Assessee, Assessment year, Previous year, Income, Casual income, PAN, Gross total income, Agricultural income and its assessment, Capital and Revenue, Residential status and incidence of tax of an individual (Including problems), Incomes exempt from tax, Tax evasion Vs. Tax avoidance.

Wealth tax: Concepts: Previous year, Assessment year, Assessee, Valuation date, Taxable assets, Deemed assets, Exempted assets, Net wealth (Theory only).

Unit-II:

Income from salary: Salary meaning, Allowances, Perquisites, Profits in lieu of salary and their treatment, Deductions from salary income, Computation of salary income, Qualified savings and Provident funds. (including problems)

Income from House property: Meaning, Annual value, Let-out house, Self-occupied house, Deemed to be let-out house, Deductions from annual value, Deemed ownership, Co-ownership, Unrealized rent, Computation of income from house property (including problems).

Unit-III:

Depreciation: Meaning, Basis, Rates, Block of assets, Unabsorbed depreciation. Income from business and profession: Chargeability, Deductions expressly allowed and disallowed, General deductions, computation of profits and gains from business and profession (Including problems).

Capital gains: Capital assets meaning, Types, Cost of inflation index, Transfer types, Transfer not regarded as transfer, Cost of acquisition of various assets, Deductions from capital gains. Exemptions U/S 54. Computation of taxable capital Gains (Including problems).

Unit – IV:

Income from other sources: Interest on securities, Bond washing transaction, Dividends on shares, casual income, family pension, Gifts received and other general incomes including deductions, Deemed income (Including problems).



Deductions from gross total income and Rebates, Clubbing and aggregation of incomes, Set off and carry forward of losses.

Computation of total income and tax liability of Individual Assesseees, (including problems). Assessment procedure, Filing of returns, Self-assessment, Regular assessment, Best judgment assessment, Income tax authorities (Theory only).

Lab Work: Filing Relevant Forms for Individual Assesseees. Format and filling of Application for PAN, Form No.12BA, Form: 16, Challan No. STNS280, ITR-1 & ITR-2.

Unit – V:

Indirect taxes: Customs duty: Chargeability, Important Terms and Definitions, Procedure for Imports, Procedure for Exports, Concepts of Warehousing and Baggage (Theory only).

Central Excise: Chargeability, Meaning of goods and excisable goods, Deemed Manufacture, Manufacturer, Principles of Classification, Concepts of Specific duty, Advalorem duty, Maximum Retail Sale Price, Cenvat Credit (Theory only).

Value Added Tax (VAT): Historical Background, Important Terms and Definitions, Statement of Objects (Theory only).

Service tax: Introduction, Classification, Chargeability, Taxable event, Tax payment, Registration (Theory Only).

Lab Work: 1. Application form for TOT Registration.  
2. TOT Registration Certificate  
3. Application Form for VAT Registration.  
4. VAT Registration Certificate.  
5. Application for Registration for Service Tax.

SUGGESTED READINGS:

1. Student guide to Income tax: Singhania - Taxman publications
2. Income tax and accounts: H.C. Mehrotra - Sahitya bhavan publications
3. Elements of Income tax: Gaur and Narang - Kalyani publications
4. Direct taxes: Bhagawathi prasad – Vishwa prakashan
5. Elements of income tax: P.V.Ramana Rao, A.Sudhakar – National publishing
6. Taxation: H.Prem raja - Sri Hamsrala publications.
7. Indirect Taxes: V. K. Sareen & May Sharma – Kalyani publishers.
8. Apvat: T.V.R.Satyan Prasad - Asia law house.
9. Guide to service tax: P . Veera Reddy - Asia law house.
10. Indirect taxes: V.S.Datey – Taxmann Publications.
11. Practicals in Taxation: H.Prem raja - Sri Hamsrala publications.
12. Lal: Income Tax & Central Sales Tax- Law & Practce, Pearson.
- 13.Lal: Direct Taxes: Income Tax, Wealth Tax & Tax Planning, Pearson.

Note: problems have to be worked out, assuming current academic year as assessment year.

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B.COM (ADVERTISING, SALES PROMOTION, SALES MANAGEMENT) DEGREE  
COURSE (II YEAR)

ADVERTISING – II

Paper: 205  
P.P.W: 5 Hrs

Max Marks: 100  
Exam Duration: 3 Hrs

OBJECTIVE: To enable students to develop skills required for job/vocation in advertising.

UNIT-I: Advertising Media: Role of Media in Advertising Process, Types of Media: Print Media, Electronic Media, Outdoor and other media their characteristics merits and demerits strengths and weakness of each type of media Problems of reaching rural guidance and markets.

UNIT-II: Media Decision: Media Planning, Media Selection: Media planning process, factors influencing media selection decision and choice of media. Media scheduling/timing decision and classification of Advertising timing patterns.

UNIT-III: Evaluating Advertising effectiveness: Communication effect research Vs Sales effect Research. Pre testing and post testing of advertising campaign " and various tools for measuring advertising effectiveness: Direct rating, Portfolio test Laboratory test, and Recognition Vs Aided recall.

Sales Effect Research: Share of Expenditure, Share of Voice, Share of Mind and Heart, Share of the Market Possible approaches to measure the sales impact of advertising through Historical data and experimental design.

UNIT-IV: Advertising Agencies: Their role and importance in advertising functions of ad agencies Clients expectation different department's in Ad agencies as Accounts Manager, Creative Director, Media Manager, Support Services, Administrative Manager and their functions and relevance to a Ad agency.

Types of Ad agencies: Full service e, limited service and specialized agencies. Compensation of Ad agencies, Client Agency relationship and factors influencing selection of an advertising agency.

UNIT-V: Economic, Social and Ethical Issues in Advertising: Misleading, Deceptive and false claims in Advertising, Regulation of advertising in India, Advertising standards Council of India (ASCI), The Advertising Agencies Association of India (AAAI), The Indian Newspapers Society (INS), MRTP Act and Advertising.

NOTE: All the papers will be handled so as to have practical orientation, with Indian cases & examples.

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**B.Com. (ADVERTISING, SALES PROMOTION, SALES MANAGEMENT)  
DEGREE COURSE (III YEAR)**

**CORPORATE ACCOUNTING**

Paper: 301  
P.P.W: 5(4+1)

Max. Marks: 70T + 30P= 100  
Time: 3 Hours

**OBJECTIVES :**

1. To provide the knowledge relating to the Accounting Standards
2. To enable students to prepare final accounts using Accounting package
3. To enable the students to prepare financial statements of Insurance and Bank Companies.

**UNIT-I: Accounting Standards - Valuation of Goodwill and Shares:**

Accounting Standards: Need and importance - An overview of Indian Accounting Standards.

Valuation of Goodwill: Need - Methods: Normal Profit Method, Super Profits Method, Capitalization Method.

Valuation of shares: Need for Valuation - Methods of Valuation: Net Assets Method, Yield Basis Method, Fair Value Method.

**UNIT-II: Company Final Accounts - Issue of Bonus Shares and Profits Prior to Incorporation:**

Preparation of Final Accounts – Provisions relating to preparation of final accounts – Profit and loss account and balance sheet.  
Computer lab work: Preparation of final accounts using computers.

Issue of bonus shares - Provisions of company's Act and SEBI guide lines - Acquisition of business and profits prior to incorporation – Accounting treatment.

**UNIT-III: Amalgamation and Internal Reconstruction:**

Amalgamation in the nature of merger and purchase: Calculation of purchase consideration - Treatment in the books of transferor and transferee (as per Accounting Standard 14, excluding inter- company holdings)

Computer lab work: Recording of transactions relating to mergers using computers.

Internal Reconstruction: Accounting Treatment– Preparation of final statements after reconstruction.

Computer lab work: Recording of transactions relating to Internal Reconstruction using computers.)

#### UNIT-IV: Bank Accounts:

Bank Accounts: Books and Registers to be maintained by banks - Slip system of posting - Rebate on bills discounted - Schedule of advances – Non performing assets - Legal provisions relating to preparation of final accounts.

Computer lab work: Preparation of bank final accounts using computers.

#### UNIT-V: Accounts of Insurance Companies:

Life Insurance Companies: Preparation of Revenue Account - Profit and loss account - Balance Sheet and Valuation Balance Sheet.

General Insurance: Preparation of final accounts with special reference to fire & marine insurance only.

#### Suggested Readings:

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons
2. Advanced Accountancy (Vol-II): S.N.Maheshwari & V.L.Maheshwari
3. Accountancy–III: Tulasian, Tata Mcgraw Hill Co.
4. Advanced Accountancy: Arulanandam; Himalaya
5. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers
6. Modern Accountancy (Vol-II): Haneef & Mukherjee, Tata Mcgraw Hill
7. Advanced Accounting (Vol-II): Chandra Bose, PHI
8. Advanced Accountancy: Shukla and Grewal, S.Chand & Co
9. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons
10. Financial Accounting: Dr.V.K.Goyal, Excel Books
11. Introduction to Accountancy: T.S.Grewal, S.Chand and CO
12. Corporate Accounting: Goyal VK, Excel
13. Corporate Accounting: Verma KK, Excel
14. International Accounting: Das Mohapatra, PHI
15. International Accounting: Saudagaran, Cengage
16. Financial accounting: Rajasekaran, Pearson
17. Accounting package: Tally, Wings, Focus.
18. Manuals provided by Wings, Tally and focus (accounting package)

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B.COM (ADVERTISING, SALES PROMOTION, SALES MANAGEMENT) DEGREE  
COURSE (III YEAR)

SALES PROMOTION AND PUBLIC RELATIONS

Paper: 302  
P.P.W: 5

Max. Marks: 100  
Time: 3 Hours

Time: 3 hrs

OBJECTIVE: To equip the students with various tools of sales promotion their relative merits and demerits and appropriate utilization and need and utility of Public Relations.

UNIT-I: Sales promotion: Definition, purpose, role and importance of in promotion mix, establishing sales promotion objectives; selecting consumer promotion tools and selecting trade promotion tools and sales force oriented sales promotion.

UNIT-II: Major sales promotion tools: Samples POP (Point of Purchase), Displays, and Demonstrations, Exhibitions and fashion shows, Sales contests and games of chance and skill, lotteries, gift offers, premium and freebies, rebates, refunds, price offs, product warranties, patronage rewards, conventions, conferences and tradeshows, specialties and novelties, catalogues relevance and selection of appropriate sales promotion tools.

UNIT-III: Choosing a Push or a Pull strategy of sales, Promotion, factory influencing sales promotion Le., Target market, nature of product and services, stage of the product life cycle, budget available for promotion etc. Managing promos, evaluation of sales promotion.

UNIT-IV: Public Relations, Major decisions in Marketing Public Relations, establishing objectives choosing messages and vehicles, Corporate identity, essentials of corporate identity. Similarities of Publicity and Public Relations. Implementing the plan and evaluating results. Role of Brand Ambassadors in Marketing Public Relations.

UNIT-V: Major Tools of Public Relations: News, Speeches, Press reports, Special events, handouts and leaflets, audiovisual tools, public service activities, miscellaneous tools, Ethical and social aspects of Sales promotion and public relations.

Note: All the papers will be handled so as to have practical orientation, with Indian cases & examples.

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B.COM (ADVERTISING, SALES PROMOTION, SALES MANAGEMENT) DEGREE  
COURSE (III YEAR)

BUSINESS LAW

Paper: 303  
P.P.W: 5 (4+1)

Max. Marks: 70T+30P=100  
Time: 3 Hours

UNIT-I: Contract Act:

1. Agreement and Contract: Definition and meaning – Essentials of a valid contract – Types of Contracts.
2. Offer and Acceptance: Definition – Essentials of a valid offer and acceptance – Communication and revocation of offer and acceptance.
3. Consideration: Definition and importance – Essentials of valid consideration – the Doctrines of 'Stranger to Contract' and 'No Consideration – No Contract' – Capacity to contract- Special rules regarding minor's agreements.
4. Consent: Free Consent – Flaw in Consent, Coercion, undue influence, fraud, misrepresentation and mistake.

Lab work: Students are expected to know the cases of Contract act and able to create a written contract. Students are advised to refer to Internet website and prepare the assignments.

UNIT – II: Discharge of a Contract

1. Legality of object and consideration: Illegal and immoral agreements – Agreements opposed to public policy.
2. Agreements expressly declared to be void – Wagering agreements and contingent contracts.
3. Discharge of a contract: Various modes of discharge of a contract – Performance of contracts;
4. Breach of a contract: Types – Remedies for breach of a contract.

UNIT – III: Sale of Goods Act:

1. Contract of sale: Definition – features – definition of the term goods – Types of goods – Rules of transfer of property in goods – Differences between sale and agreement to sell.
2. Rights of an unpaid seller.
3. Conditions and warranties: Meaning and distinction – Express and implied conditions and warranties – Sale by non-owners – Auction sale.

Lab work: Students are expected to know the cases and practical problems relating to the Sale of Goods act. Students are advised to refer to the Internet Website and prepare the assignments.

UNIT IV: Consumer Protection Act and Intellectual Property Rights:

1. Definitions of the terms: Consumer, unfair trade practices, restrictive trade practices and complainant – Rights of consumers – Consumer protection councils – Consumer redressal agencies – Penalties for violation.

2. Intellectual Property Rights: Meaning – Need and objectives – Meaning of the terms: copy right, patents, trade marks. Information Technology Act, 2000: Aims and objectives, scope, cyber crimes and punishments for the offenders.

Lab work: Students are expected to know the Model for a complaint. Check list of requirements for petition to be filed before the National Consumer Disputes Redressal Commission. Cases and practical problems under the Consumer Protection Act and Information Technology Act. Students are advised to refer to the Internet Website and prepare the assignments.

#### UNIT V: Company Law:

1. Doctrine of ultra vires and its effects – doctrine of constructive notice – doctrine of indoor management – exceptions.

2. Management of companies: Directors: Qualifications, disqualifications, appointment, removal, rights and duties – Company meetings and resolutions – Appointment of a company secretary.

3. Winding up of companies: Various modes – Compulsory winding up – Powers and duties of official liquidator – Members and creditors voluntary winding up – Winding up subject to the supervision of the court – Dissolution.

Lab work: Students are expected to know the cases of Companies Act. Students are advised to refer to the Internet Website and prepare the assignments.

#### Suggested Readings:

1. S.S.Gulshan: Mercantile Law, Excel Books.
2. Kapoor ND: Mercantile Law, Sultan Chand
3. Kapoor ND: Company Law, Sultan Chand
4. S.N.Maheswari: Business Laws, Himalaya
5. Balachandran V: Business Law, Tata
6. Tulsian: Mercantile Law, Tata
7. Tulsian: Business Law, Tata
8. Gogna: A Text book of Business and Industrial Law, S.Chand
9. Pillai Bhagavathi: Business Law, S.Chand
10. Gogna: A Text book of Mercantile Law, S.Chand.
11. Gogna: A Text book of Company Law, S.Chand.
12. S.S.Gulshan: Business Law, Excel Books.
13. Bulchandani: Business Laws, Himalaya
14. Maheswari & Maheswari: Mercantile Law, Sultan Chand
15. Chandra Bose: Business Law, PHI
16. Bare Acts of different laws (As per the syllabus) – Law Publico
17. Company Act – Law Publico
18. Consumer Protection Act – Law Publico
19. IPR (Intellectual Property Rights) – Law Publico
20. Cases of different Business laws – Law Publico.

B.COM (ADVERTISING, SALES PROMOTION, SALES MANAGEMENT)  
DEGREE COURSE (III YEAR)

AUDITING

Paper: 304  
P.P.W: 5(4+1)

Max. Marks: 70T + 30P= 100  
Time: 3 Hours

Objectives:

- i) To impart knowledge pertaining to basic concepts of auditing.
- ii) To acquaint oneself with auditing procedure & report writing.

Unit-I: Introduction to Auditing:

Auditing: Meaning – Definition – Evolution – Objectives - Importance.

Types of audit: Based on ownership (Proprietorship, Partnership, Companies, Trusts, Cooperative Societies, Government Departments) - Based on time (Interim, Final, Continuous, Balance Sheet)- Based on objectives (Independent, Financial, Internal, Cost, Tax, Government, Secretarial).

Unit-II: Planning of Audit and Control:

Auditor: Qualifications and disqualifications – Qualities - Appointment and Reappointment – Remuneration – Removal – Rights – Duties – Liabilities.

Audit planning: Engagement letter - Audit programme - Audit note book - Audit papers - Audit work book - Audit contents - Audit markings - Internal check- Internal control (Sales – Purchases - Fixed assets – Cash – Bank - Pay Roll) - Accounting controls and Sampling in audit.

Lab Work: Preparation of audit plan documents for an organization.

Unit-III: Vouching and Audit of Financial Statements:

Vouching: Meaning - Vouching of cash and trading transactions – Investigation, Verification and Valuation of assets and liabilities - Differences between vouching, investigation, verification and valuation.

Audit of Financial Statements: Receipts – Payments – Sales – Purchases - Fixed assets – Investments - Personal ledger – Inventories - Capital and Reserves - Other assets - Other liabilities.

Lab Work: Vouching of cash book of a local business unit.



#### Unit-IV: Audit of Institutions:

Audit of institutions: Partnership - Manufacturing and Other Companies - Non-trading concerns.

Audit Report: Contents - Preparation of audit report – Fair report - Qualified report.

Lab Work: Collection of model audit reports from a local auditor and preparation of similar reports.

#### Unit-V: Report Writing:

Business Correspondence and Report writing: Basic principles – Business letters.

Business reports: Structure – Preparation of routine reports and special reports.

Lab Work: Drafting of model business letters and preparation of business reports.

#### Suggested Readings:

1. Practical Auditing: R.G.Saxena, Himalaya Publications
2. Contemporary Auditing: Kamal Gupta
3. Practical auditing: Spicer & Pegler
4. Principles and Practices of Auditing: Jagdish Prakash
5. Principles of Auditing: Ghatalia
6. Business Correspondence and Report Writing: Tata M.Graw Hill
7. Business Correspondence & Report Writing: Rai & S.M.Rai
8. Business communications and Report writing: Kalyani
9. Auditing: N.D.Kapoor
10. Practical Auditing: T.N.Tandon
11. Auditing: Dinkar Pagare
12. Fundamentals of Auditing: Kamal Gupta and Ashok Gupta
13. Auditing Principles and Techniques: Basu SK
14. Auditing Principles & Practice: Kumar Sharma, PHI
15. Auditing & Assurance: Ainapure, PHI
16. Fundamentals of Auditing; Basu, Pearson.

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B.COM (ADVERTISING, SALES PROMOTION, SALES MANAGEMENT)  
DEGREE COURSE (III YEAR)

MANAGEMENT OF SALES FORCE

Paper: 307  
P.P.W: 5 Hours

Max. Marks: 100  
Time: 3 Hours

Objective: To equip the students about different elements of Sales force Management and related concepts for better output form the sales force and enhancing their productivity through proper motivation and training.

UNIT-I: Sales force Management: Importance & Need, Issues in Sales Force Design as Development of Sales Force, Objectives, Strategy, Structure, Strategy, size and compensation.

UNIT-II: Sales Manager: Job, Duties and responsibilities, key result areas, functions of a sales manager, characteristics of a sales manager, sales manager and the top management, Sales organization – product wise, Geographic, Market based.

UNIT-III: Selection & Training: Selecting Sales personnel – Selection process, selection techniques, sales training: Aims of training, identification of training needs, consents of training programme – product knowledge – Sales techniques – Markets – Company information – Training methods – Evaluation of training.

UNIT-IV: Motivation of Sales Force: What is motivation/ Understanding Human wants, Motivational theories; Maslows Need Hierarchy, Herzberg's Two/Dual factor theory, Stacy Adams Equity theory; theory X and Theory Y, Morale & Productivity Morale Boosters. Role of compensation in Sales force Motivation.

UNIT-V: Sales planning and control: Market Analysis and sales forecasting. Methods of sales forecasting. Sales Budget: Importance and uses of sales budget. Sales territory: Consideration in allocation of sales territory. Sales Quota: Objectives, principles of Sales quota, administration and uses of sales quota; Sales and cost analysis uses and methods, Emergence of sales force automation.

Note: All the papers will be handled so as to have practical orientation, with Indian cases & examples.

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## ELECTIVES

### ELECTIVE-I: INSURANCE

Paper-I : LIFE INSURANCE

Paper-II: GENERAL INSURANCE

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#### LIFE INSURANCE

Paper – E-I: P-I

Max. Marks: 70T + 30P= 100

P.P.W: 5 (4+1)

Time: 3 Hours

Unit – I:

Life Insurance: Concept/Definition. Basic Principles of Life Insurance: Utmost good faith, Insurable Interest, Co-operation and Law of Large Numbers.

Unit – II:

Functions of Life Insurance - Total Personal Financial Planning, Risk Management – loss of life, loss of health, retirement.

Lab: Developing Case studies for personal financial planning by considering individual financial position and objectives. It includes income assets, non-income assets, liabilities and objectives to fulfill of an individual.

Unit – III:

Basic plans: Whole Life, Term, Endowment, and Unit Linked. Emergence and Nature of New Products in Advanced Countries: Flexible Premium Plans, Universal Life Policy.

Lab: Collecting Brochures of all plans (Whole life, Term, Endowment and Unit Linked) from different life insurance companies and identifying their features – Comparative analysis – Filling proposal form.

Unit – IV:

Health Insurance: Coverage and Plans; Annuities - Characteristics and Types.

Lab: Collecting Brochures of all plans (Medical expense and Retirement) from different life insurance companies and identifying their features - Comparative analysis – Filling proposal form.

Unit – V:

Individual life and health insurance - Group Life and health Insurance – Types, Characteristics, Disadvantages & Advantages.

Lab: Collecting Brochures of all plans (individual and Group Plans for Life, Health and Retirement) from different life insurance companies and identifying their features - Comparative analysis – Filling the claim form for settlement.

#### SUGGESTED READINGS:

- 1) Principles of Life Insurance: IC-01 Insurance Institute of India, Mumbai.
- 2) Practice of Life Insurance: IC-02 Insurance Institute of India, Mumbai.
- 3) Essentials of Risk management and insurance: Vaghan EMMETTJ and Therese.
- 4) Principles of Life Insurance: Dr. Shrikrishan Laxman Karve, Himalaya.
- 5) Principles & Practices of Insurance: Dr. P. Periaswamy, Himalaya.
- 6) Life & Health Insurance: Black, Pearson
- 7) Fundamentals of Life Insurance: Theory & Applications: Kaninika Misra, PHI
- 8) Insurance: Theory & Practice: Tripathy & Pal, PHI
- 10) Managing Life Insurance: Kutty, PHI.

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## NON-LIFE INSURANCE

Paper - E-I: P-II  
P.P.W: 5 (4+1)

Max. Marks: 70T + 30P= 100  
Time: 3 Hours

Unit – I: Introduction to Risk and General Insurance:

Risk and Insurance - Concept of Risk pooling and Risk sharing - Role of General insurance in economic development - General Insurance Market in India – General Insurance intermediaries.

Lab: Identify and classify risks – Map the general insurance market companies – familiarize with IRDA norms for agency license.

Unit – II: Principles of General Insurance:

Principle of Insurable Interest - Utmost Good Faith- Indemnity – Contribution – Subrogation – Proximate Cause.

Lab: Practical application of these principles through select case studies

Unit – III: Insurance Forms:

Proposal Forms – features - Insurance Policy- Definitions - Conditions - Cover notes- Certificate of insurance - Endorsements- Renewal notice.

Lab: Filling up Proposal forms and collecting various documents.

Unit – IV: General Insurance Policies:

Fire Insurance; Marine Insurance; Miscellaneous insurance – Motor and Liability insurance policies.

Lab: Evaluating a Fire, Miscellaneous policy by approaching any general insurance company.

Unit – V: Claims:

Claims – Surveyors - Investigation – Negotiation and Assessment – Reserves and Claims Expenses.

Lab: Examining and documenting a claim by approaching a Surveyor.

Suggested Readings:

1. Luthardt, Constance M. et.al. (1999): Property and Liability Principles, (3<sup>rd</sup> Edition), Insurance Institute of America, Malvern, Pa.
2. KSN Murthy and Dr. KVS Sarma: Modern law of Insurance in India, (4<sup>th</sup> Edition), Lexis Nexis Butter worths India, New Delhi, 2002.
3. IC – 01: Principles of Insurance, Insurance Institute of India.
4. Mothihar, M. (2004): Insurance Principles, Practices Management & Salesmanship(1<sup>st</sup> Edition), Sharada Pustak Bhawan, Allahabad.
5. P.K.Gupta: Principles & Practice of Non-Life Insurance, Himalaya.
6. P.K.Gupta: Insurance in Risk Management, Himalaya.
7. Tripathi & Pal; Insurance Theory & Practice, PHI

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## ELECTIVE-II: BANKING

Paper-I: BANKING IN INDIA

Paper-II: COMPUTER APPLICATIONS IN BANKING

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### BANKING IN INDIA

Paper – E.II: P-I  
P.P.W: 5(4+1)

Max. Marks: 70T + 30P= 100  
Time: 3 Hours

UNIT-I: CENTRAL BANKING: Meaning, Functions of a central bank - Role of a Central Bank in Developing economies like India – RBI and its structure.

Lab: Prepare a report on the role of RBI on currency management.

UNIT-II: MONETARY POLICY: Objectives - Instruments of Monetary policy - credit control methods- Quantitative credit control methods – Qualitative credit control methods. Monetary Policy in Planned economy of India.

Lab: Prepare a list of instances in which RBI initiated credit controls.

UNIT-III: DEVELOPMENT BANKING: Functions, objectives and operations of a development bank – Different types of Development banks. Role of development banks in developing economy of India.

Lab: Preparation of sectoral reports financed by developmental banks.

UNIT-IV: COMMERCIAL BANKING: IDBI: origin, objectives, functions, role and performance – ICICI: origin, objectives, functions, role and performance – HDFC: origin, objectives, functions, role and performance.

Lab: Prepare performance reports - NPA reports – Project appraisals.

UNIT-V: PERFORMANCE EVALUATION OF STATE LEVEL DEVELOPMENT BANKS: (1) State Financial corporation (SFC) (2) State Industrial Development Corporation (SIDCO) (3) Small Industries Development Bank of India (SIDBI) (4) State Small Industrial Development Corporation (SSIDC).

Lab: Prepare performance reports - NPA reports – Project appraisals.

#### SUGGESTED READINGS:

1. S.N.Sen: Central Banking in underdeveloped Money Market
2. M.H.De Kock: Central Banking
3. C.R. Basu: Central Banking in a planned Economy
4. R.M. Srivstava: Management of Financial Institution in India
5. Vasanth Desai: Development Banks: Issues and Operations
6. O.P. Agrawal: Modern Banking in India
7. Paul: Management of Banking & Financial System
8. Sethi & Bhatia: Elements of Banking & Insurance
9. Muralidharan: Modern Banking: Theory & Practice

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## COMPUTER APPLICATIONS IN BANKING

Paper – E.II: P-II  
P.P.W: 5(4+1)

Max. Marks: 70T + 30P= 100  
Time: 3 Hours

UNIT I: Introduction: Computers and Commercial world - Principles of Computer science with reference to banking operations - Different approaches to mechanizations - Security information systems - Audit of computerized banking systems.

Lab: A report is to be prepared on approaches to computerization of banking operations in Nationalized and private banks.

UNIT II: Banking Reconciliation: approaches to bank computerization computer in banks and Indian experiment - Process for withdrawing cash Teller machines at Bank counters - A TMS in India Electronic Commerce the emerging trends - Internet as a Network Infrastructure - Business of internet commercialization electronic Commerce and WWW consumer Oriented Electronic commerce Electronic Payment Systems - Advertising and Marketing on the internet, Software agents - Working of Credit Cards and Debit Cards in India.

Lab: "E-Commerce powered by E-Banking" be practically studied by selecting Commercial banks in India.

UNIT III: Home Banking: Telephone banking - Computerized corporate banking - Electronic funds transfer, importance of cheques clearing Magnetic Ink Character Recognition – RTGT – NFT - Optical Mark Recognition (OMR) - Computer output to Microphone (COM) - Facsimile transformation.

Lab: Identifying lapses in security measures & laws- Rules & Regulations for on detection of fake currency.

UNIT IV: Inter Branch Reconciliation: Uses in foreign exchanges, documentation handling systems Cheque sorting and balancing systems (MICR and OCK, etc.) - Document storage and retrieval systems (Micro films, etc.) - Documentation transmission systems (Fax etc.)

UNIT V: Cash management systems in banks: investment management Systems - Statistical analysis transmission - Magnetic Stripe.

### SUGGESTED READINGS:

1. Sony and Agarwal: Computers and Banking.
2. Indian Institute of Bankers study material on 'Introduction to Computers in Banking Industry.
3. Ravi Kalakota & Andrew B. Whinston: Frontiers of Electronic Commerce, Addison Wesley Publications.
4. Dr. M. Sri Nivas: e-Banking Services in India, Himalaya.
5. Vasanth Desai: Bank Management, Himalaya.
6. Revathy Sriram: Core Banking Solution: Evaluation of Security & Controls, PHI

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ELECTIVE - III: ACCOUNTANCY-II

Paper-I: COST ACCOUNTING

Paper-II: MANAGEMENT ACCOUNTING & CONTROL

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COST ACCOUNTING

Paper – E-III-II: P-I

Max. Marks: 100 (70 + 30)

P.P.W: 5 (4+1)

Time: 3 Hours

UNIT-I: Introduction: Nature and scope of Cost Accounting – Cost Accounting Vs. Financial Accounting – Advantages and limitations of cost accounting – Installation of costing systems – Cost concepts – Classifications of cost, preparation of cost sheet (including problems).

Lab: Using Excel, prepare a cost sheet.

UNIT-II: Elements of Cost: Material Cost – Direct and indirect material cost – Meaning – Need and essentials of requisition for stores – Control – Functions of purchase department – Stores – Records – Issue of material for production – Pricing methods – Labor cost – Direct and indirect labour cost – Labour turnover – Time keeping – Time booking – Idle time – Over time – Methods of payment of wages – Incentive plans (Halsey, Rowan, Merrics Multiple Piece Rate System, Taylors Differential Piece Rate System). Overheads – Classification – Allocation, apportionment and absorption of overheads (including problems).

Lab: Preparation of stores Ledger, using Excel.

UNIT-III: Methods of Costing: Single or Output, Job / Contract and Process Costing (excluding equivalent production and inter-process profits). Operating costing (with reference to Transport Undertakings only). Reconciliation of Costing and Financial Accounts – Need for Reconciliation – Reasons for Disagreement in Profit, Preparation of Reconciliation Statement (including problems).

Lab: Using Excel, compute problems on contract costing, process costing and operating costing.

UNIT-IV: Marginal Costing and Break Even Analysis: Concept of Marginal costing – Variable and absorption costing – Benefits and limitations of Cost, Volume and Profit analysis – Break-even point – Margin of safety (including problems).

Lab: Using Excel, compute problems on marginal costing.

UNIT-V: Standard Costing and Variance Analysis: Standard costing and Historical costing – Establishment of cost standards – Steps involved in standard costing – Variance analysis – Material variance –Labour variances & Overhead variances (including problems).

Lab: Using Excel, compute problems on variance analysis.

Suggested Readings:

- |                                     |                                 |
|-------------------------------------|---------------------------------|
| 1. Cost Accounting: N.K.Prasad      | 2. Cost Accounting: P.K.Gosh    |
| 3. Cost Accounting: Jain and Narang | 4. Cost Accounting: S.P.Jyengar |
| 5. Cost Accounting: B.K.Bhar        | 6. Cost Accounting: M.N.Arora.  |
| 7. Cost Accounting: KS Thakur       | 8. Cost Accounting: Dutta       |

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## MANAGEMENT ACCOUNTING & CONTROL

Paper – E-III-II: P-II

Max. Marks: 100 (70 +30)

P.P.W: 5(4+1)

Time: 3 Hours

UNIT-I: Introduction: Definition, Scope, Objectives of Management Accounting - Management Accounting Vs. Financial Accounting and Cost Accounting. Installation of Management Accounting System - Role of Management Accountant - Controller functions - Management Information System (Theory only).

UNIT-II: Financial Statement Analysis: Meaning, types, uses and limitations of financial statements. Meaning, process and techniques of analysis of financial statements – Comparative, common size statements and trend analysis (including problems).

Lab: Using Excel/ Accounting packages computation of problems on various techniques of financial statement analysis.

UNIT-III: Ratio Analysis: Meaning, classification, advantages and limitations of ratio analysis. Computation and interpretation of accounting ratios: Liquidity, Profitability, Activity and Solvency ratios (including problems).

Lab: Using Excel/ Accounting packages computation of problems on Ratio Analysis.

UNIT-IV: Funds Flow & Cash Flow Analyses: Concepts of fund and fund flow – Preparation of funds flow statement. Concepts of cash and cash flow - Preparation of cash flow statement as per Accounting Standard No.3 – Uses and limitations of funds flow and cash flow analyses (including problems).

Lab: Using Excel/ Accounting packages computation of problems on Cash Flow and fund flow statements.

UNIT-V: Budgetary Control: Introduction, objectives, essentials, organization of Budgetary control - Classification of budgets: Production budget, Sales budget, Cash budget, Overheads budget, Fixed budget, Flexible Budget – Advantages and limitations of Budgetary control. (including problems).

### Suggested Readings:

1. Introduction to Management Accounting: Charles T, Horngren etal
2. Tools and Technique of Management Accounting: N.Vinayakam
3. Management Accounting: S.P.Gupta
4. Management Accounting: Manmohan & Goyal
5. Management Accounting: V.Krishna Kumar
6. Practical problems in Management Accounting: Dr.Kulsreshtha & Gupta
7. Management Accounting: J.R.Monga & M.Prabhakar Reddy
8. Management Accountancy: H. Premraja, Srihamsarala
9. Management Accountancy: Sudhindra Bhat.
10. Management Accounting: Bhattacharya
11. Management Accounting: Sharma Shashi K. Gupta



## ELECTIVE –IV: RETAILING

Paper-I: Retail Management

Paper-II: Retail Marketing - Customer Relationship Management

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### RETAIL MANAGEMENT

Paper – E-IV: P-I

Max. Marks: 70T + 30P= 100

P.P.W: 5 (4+1)

Time: 3 Hours

Unit-I: Retailing – Definition & Importance – Indian vs Global Scenario – Types of Retailing – Store Retailing – Non Store Retailing – Types of retail formats – Franchising in retailing.

Lab: Reports to be prepared on various types of retailing.

Unit-II: Retail Marketing – Decisions relate to marketing mix - Retail consumer buying behaviour – types – factors influencing - buying behaviour – Segmentation – positioning. Retail organization structure – Major functional areas – careers in retailing.

Lab: Preparation of reports on retail organizations – Case studies relate to retailing outlets.

Unit-III: Retail Location – Factors affecting retail location decision – Site selection – Factors affecting site selection – Steps in selecting site – Location based retail Strategies. Store design – Interiors & exteriors - Store layout – Types of layouts – Factors affecting store layout – Retailing image mix – Store Façade.

Lab: Preparation of report of layout of retail stores, Departmentation, customer flow, strategic location.

Unit-IV: Retail supply management - Definition & Scope – Integrated supply chain Planning. Merchandising – Definition – Steps in merchandise planning – Merchandise hierarchy – Range planning – Buying process – Vendor development – Evaluating merchandise performance.

Lab: Preparing the report on supply chain management of different companies.

Unit-V: Category management - Definition & components – process – manufacturer’s brands Vs private label brands. Store administration – Floor space management – Planogram – Managing store inventories – Quick response inventory Planning – Managing displays – Cashiering process – Managing in store promotions and events. Managing retail loss and inventory shrinkage – Shop lifting – Employee theft.

Lab: Preparing the reports on brand practices of various companies.

#### Suggested Readings:

1. Retailing Management – Swapna Pradhan; 2. Retail Marketing Management – Swapna Pradhan; 3. Retail Management – Gibson Vedamani; 4. Retail Management – Levy & Weitz; 5. Channel Management & Retail Management – Meenal Dhotre; 6. Retail Marketing Management – David Gilbert; 7. Retail Management – Ron Hasty & James Reardon; 8. The Art of Retailing – A.J. Lamba; 9. Retail Management – W. Steward; 10. Retail Management – Analysis, Planning & Control – David Walters; 11. Relationship Marketing - S.Shajahan; 12. Customer Relationship Management - Jagdish Seth, Atul Parvatiyar, G Shainesh; 13. Retail Management – RS Tiwari ; 14. Retail Management – Barry Berman.

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## RETAIL MARKETING & CUSTOMER RELATIONSHIP MANAGEMENT

Paper – E-IV: P-II  
P.P.W: 5 (4+1)

Max. Marks: 70T + 30P= 100  
Time: 3 Hours

Unit-I: Retail Communication mix: Sales promotion – Advertising - Public relation – Personal Selling – Steps in planning retail communication. Retail Strategies – Differentiation strategies – Growth strategies – Expansion Strategies – Pricing strategies.

Lab: Preparing the reports on the various promotion strategies.

Unit-II: Role of IT in retailing: Electronic data exchange – bar coding – RFID – Electronic payment systems.

Lab: Cases/ Case lets to be studied.

Unit-III: Relationship marketing: Conceptual foundation of Relationship Marketing, evolution of relationship marketing, its significance in Indian context - Relationship marketing of Services Vs. Relationship marketing in Consumer markets - Buyer seller relationships. Relationship marketing in Mass markets, relationship marketing and marketing Strategy.

Lab: Preparing the reports on mass markets.

Unit-IV: Sales force automation tools & Relationship marketing: Role of Information Technology in building, maintaining and enhancing relationships Customer profitability design and analysis CRM in retailing – process – planning and implementing loyalty programs.

Lab: Preparing the reports on Distribution channels of the products.

Unit-V: Customer satisfaction & Service quality in service marketing: Service Encounter -Role of HR & Internal Marketing - Monitoring and Measuring customer satisfaction –SERVQUAL & GAP model - Handling complaints effectively - Service Failure – Recovery

Lab: Cases/ Case let's to be studied.

### Suggested Readings:

1. Retailing Management – Swapna Pradhan
2. Retail Marketing Management – Swapna Pradhan
3. Retail Management – Gibson Vedamani
4. Retail Management – Levy & Weitz
5. Relationship Marketing-S.Shajahan
6. Customer Relationship Management - Jagdish Seth,Atul Parvatiyar, G Shainesh
7. Retail Management – RS Tiwari, Himalaya.
8. Retail Management – Barry Berman, Pearson
9. Electronic Customer Relationship Management – Fjemestad & Romano, Jr. (Eds)
10. Channel Management & Retail Management – Meenal Dhotre
11. Retail Management – Ron Hasty & James Reardon
12. The Art of Retailing – A.J. Lamba
13. Retail Management – W. Steward.

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## ELECTIVE - V: TAXATION

Paper -I : DIRECT TAXES  
Paper -II : INDIRECT TAXES

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### DIRECT TAXES

Paper – E-V: P-I  
P.P.W:5 (4+1) Hrs

Max. Marks: (70T+30P)=100  
Time: 3 Hours

#### A. INCOME TAX:

UNIT-I: ASSESSMENT OF INDIVIDUAL- Share of Income from HUF Share of Income from a Firm - Remuneration or Interest received from a Firm - Income of Other Person included in the Income of Individuals - Computation of Taxable Income - Computation of Tax payable - (Theory and Problems).

UNIT-II: ASSESSMENT OF HINDU UNDIVIDED FAMILY: Meaning of HUF under Hindu Law and Under Income Tax Act - Schools of Hindu Law - Share of Income from HUF Property - Ancestral Property - Coparcener - Conversion of self acquired property into Joint Family Property - Partition of HUF - Computation of Total Income of HUF - (Theory and Problems) .

UNIT-III: ASSESSMENT OF FIRMS AND ASSOCIATION OF PERSONS: Meaning of Firm, Partner and Partnership-Essential Conditions for Firm assessed as such (PFAAS)- Change in the Constitution of Firm and Succession of Firm - Remuneration and Interest Payable to Partners - Provisions regarding Set-off and Carry - Forward of losses by Firm - Conditions for assessment of firm as Association of Persons (PFAAOP) – Tax Planning in respect of conversion of firm into a company Computation of Tax liability of PFAAS and PFAAOP - (Theory and Problems) .

UNIT-IV: ASSESSMENT OF COMPANIES: Meaning of Domestic Company, Foreign Company, Indian Company, Widely Held Company and Closely Held Company - Minimum Alternate Tax (MAT) Tax on Distributed Profits - Carry Forward and Set off of losses - Computation of Tax liability of Companies - (Theory and problems)

#### B. WEALTH TAX:

UNIT-V: CHARGEABILITY: Valuation Date - Location of Assets - Meaning of Asset - Deemed Assets - Exempted Assets Debt Owned - Computation of Taxable Net Wealth - Valuation of Assets - (Theory and Problems) .

Lab Work: Filling necessary proformas for computation and payment of taxes.

#### Suggested Readings:

1. Bhagwati Prasad: Law and Practice of Income Tax , Navman Prakashan
2. Vinod K. Singhania: Direct Taxes Law and Practice, Taxmann's
3. B. B. LAL: Elements of Income Tax, Konark.

## INDIRECT TAXES

Paper – E-V: P-II  
P.P.W:5 (4+1) Hrs

Max. Marks: (70T+30P)=100  
Time: 3 Hours

UNIT-I : CUSTOMS DUTY: Chargeability - Important Terms and Definitions - Procedure for Imports - Procedure for Exports - Customs Tariff Act - Warehousing - Baggage - Stores - Postal Imports - Powers of Customs Authorities (Theory and Problems).

UNIT–II : CENTRAL EXCISE: Chargeability - Meaning of goods and excisable goods - Deemed Manufacture - Manufacturer - Central Excise Tariff Act - Principles of Classification - Valuation of Excisable goods - Specific duty vs. Advalorem duty - Maximum Retail Sale Price - Cenvat Credit - Registration Procedure, Penalties and Prosecution - Appeals (Theory and Problems).

UNIT–III : CENTRAL SALES TAX: Historical Background - Important Terms and Definitions - Meaning of Inter State Sale – Sale outside the State - Sale in the course of Import or Export - Determination of Taxable Turnover - Registration - Declared Goods - Offences and Penalties - (Theory and Problems).

UNIT–IV : APVAT: Historical Background - Important Terms and Definitions - Statement of Objects and Reasons - Incidence, Levy and Collection of Tax - Returns and Assessments - Payment and Recovery of Tax - Refund of Tax - Appeals and Revisions Records - Offences and Penalties - Determination of tax liability - (Theory and Problems).

UNIT–V : SERVICE TAX: Chargeability - An overview of specified taxable services - Registration - Valuation - Cenvat Credit - Offences - Penalties and Prosecution (Theory Only).

Lab Work: Filling necessary proformas for computation and payment of taxes.

Suggested Readings:

1. Indirect Taxes : V. K. SAREEN and MAY SHARMA, Kalyani.
2. APVAT: T.V.R.SATYAN PRASAD, Asia Law House.
3. Guide to Service Tax: P. VEERA REDDY, Asia Law House.
4. Indirect Taxes: V.S.DATEY, Taxmann.

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## ELECTIVE-VI: FINANCE

Paper-I: FUNDAMENTALS OF FINANCIAL MANAGEMENT

Paper-II: MICRO-CREDIT AND FOREIGN TRADE FINANCE

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### FUNDAMENTALS OF FINANCIAL MANAGEMENT

Paper – E-VI: P-I  
P.P.W: 5 (4+1)

Max. Marks: 70T + 30P= 100  
Time: 3 Hours

Unit–I: Introduction to Financial Management & Investments:

Financial Management: Meaning, need and importance, Objectives, Scope and Functions of Financial Management – Profit maximization, wealth maximization, implications of wealth maximization – Financial decisions – Basic considerations – Liquidity Vs. Profitability (Theory only).

Investments: Types of Investments and their features – Meaning and importance of a portfolio of investments - Security risk – Portfolio risk - Risk classification – Concept of Risk Vs. Return trade off in finance & investments – Choice of an investment (Theory only)

Unit–II: Time Value of Money and Capital Budgeting:

Time Value of Money: Valuation concept - Future value of a single cash flow - Multiple flows and annuity; Present value of single cash flow - Multiple flows and annuity (simple problems)

Capital Budgeting: Meaning, Need and significance of Capital Budgeting – Importance of Cash Inflows and Cash Outflows – Risk in Capital Budgeting – Simple Capital Budgeting Evaluation Techniques: Pay back period (Need, importance, and computation), ARR (Need, importance and computation), NPV (Need, importance and computation) and IRR (Need, importance and computation). (simple Problems).

Lab work: The students are required to compute the problems of time value of money and capital budgeting using EXCEL functions.

Unit–III: Capital Structure and Cost of Capital:

Capital structure: Meaning, need and importance of Capital structure – Optimum capital structure - Leverages: Financial leverage - Operating leverage – Combined leverage; EBIT-EPS Analysis (simple problems)

Cost of Capital: Meaning, need, importance of the concept and significance of Cost of Capital, specific cost of Capital for various sources of finance, cost of debt, cost of Preference Shares, cost of equity, Cost retained earnings.

Weighted average cost of capital, Book value vs. market value weight.  
(simple problems)

Lab work: The students are required to compute the problems of cost of capital using EXCEL functions.

#### Unit – IV: Working Capital Management:

Working Capital Management: An over view - Determinants of working Capital, Operating Cycle.

Cash management: cash forecasting and budgeting, management of receivables, optimum credit policy, aspects of Credit policy - Credit terms and Credit Standards, Inventory management (simple problems of cash, receivables and inventory).

Lab work: The students are required to compute the problems using EXCEL functions.

#### Unit – V: Dividend Decision:

Meaning, need and significance of dividends – Types of dividends – Dividend Policy of corporations - Factors Influencing dividend Policy - Dividend theories: a) Walter's model b) Gordon's Model c) MM Hypothesis (Theory only).

Lab work: The students are required to compute the problems of EBIT - EPS analysis using EXCEL functions.

#### Suggested Reading:

- |                                |                                       |
|--------------------------------|---------------------------------------|
| 1. Maheshwari S.N.             | Element of Financial Management       |
| 2. R.P. Ruastogi               | Galgotia Publishing House.            |
| 3. Khan & Jain                 | Financial Management                  |
| 4. Pandey I.M.                 | Financial Management                  |
| 5. Van Horne J.C.              | Financial Management and Policy       |
| 6. Van Horne J.C.              | Fundamentals of Financial Management  |
| 7. Levy H & M Sarnat           | Principles of Financial Management    |
| 8. Chandra Prasanna            | Financial Management                  |
| 9. Kulkarni & Satyaprasad:     | Financial Management                  |
| 10. Vyuptakesh Sharan:         | Fundamentals of Financial Management  |
| 11. Banerjee:                  | Fundamentals of Financial Management  |
| 12. Chandra Bose:              | Fundamentals of Financial Management  |
| 13. Van Horn & Wachowicz, Jr.: | Fundamentals of Financial Management. |

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## MICRO-CREDIT AND FOREIGN TRADE FINANCE

Paper – E-VI: P-II  
P.P.W.: 5 (4+1)

Max. Marks: 70T + 30P= 100  
Time: 3 Hours

### UNIT- I: Bank Lending and Credit Management Services:

Business of lending – Credit risk and its types – Types of Bank lending and their advantages – Types of borrowers – Requirements for lending – Credit creation – Qualities of a good borrower – Principles of good lending – Credit cycle – Client risk rating – Advantages of client risk rating - Guidelines on fair practices code for lending. Credit policy in Banks – Objectives – Purposes – Regulatory requirements setout by RBI.

Lab work: I. Students are required to know the following: 1. Guidelines of RBI on fair practices code for lenders; 2. Credit Investigation Report; 3. Contents of a typical credit policy.

II. Each student is required to prepare a 'Credit Investigation Report' of an individual (assuming that he/she is a borrower) from within the College or outside, with the co-ordination and support of banker.

### UNIT- II: Micro-Credit Finance:

Rural Financing in India: Financial problems faced by Rural people in India; Meaning of Micro Finance – Need and Emergence - growth of Micro -finance at global level — Origin and growth of Micro Finance in India - Micro-credit financing Institutions – Role of NABARD in Micro Finance - Self-help groups (SHGs) and their formation – Objectives – RBI Support Policy - SHGs and Bank Finance - Significance of Micro-credit finance for SHGs – Micro credit finance plus services provided to SHGs - Models of Linkage - Micro-Financial Institution Grading Scheme (CRISIL Grading Scale). (Theory only).

Lab work: Students are required to expose themselves to the following:

1. SHG Bank Linkage documents; 2.NABARD Refinance schemes; 3. Skill up gradation and capacity building of SHGs; 4. SHGs graduating into income generating activities; 5. Success stories of SHGs.

### Unit- III: Foreign Exchange Market -I:

Features of Foreign exchange market – Purposes of transacting in foreign exchange market – Purchase and sale transactions – Types of transactions – Types of quotations – Settlement of transactions – Forward rates quotations (With simple problems) Determination of Exchange rates – Factors determining spot exchange rates – Meaning, concept and classification of exchange risk.

Lab work: 1. The students are required to expose themselves to various Foreign Exchange related documents (forms and formats); 2. The students are also required to understand the key terms and concepts (based on the forms and formats) involved in this unit-III.

### Unit- IV: Foreign Exchange Market – II:

Foreign exchange transactions of a Bank with its customers (Exporters and Importers) – Purchase and sale of foreign exchange – Foreign exchange rate quotations (Basis, exchange margins prescribed by FEDAI) – Types of buying rates and their calculations ( in US Dollars) – Types of Selling rates and their calculations

( in US Dollars) - Calculation of exchange rates based on Cross rates (Euro and Pound Sterling) - Buying rates – Selling rates. (with simple problems).

Lab work: 1. The students are required to expose themselves to various Foreign Exchange related documents (forms and formats); 2. The students are also required to understand the key terms and concepts (based on the forms and formats) involved in this unit-IV.

UNIT- V: Export Procedure:

International trade transactions – Regulatory framework (Foreign Trade(Development and Regulation)Act, Foreign Exchange Management Act, Customs Act) – Foreign trade policy administered by Director General of Foreign Trade (DGFT) – Steps and procedure of getting established as an exporter – Steps and procedure of entering into an export contract – Contents of export contract – Steps and procedure of execution of export order – Letter of Credit (L/C.) – Types of L/C. – Mechanism of Opening L/C. – Post-shipment procedure – Methods of payment for the International trade.

Lab work: 1. The students are required to expose themselves to various DGFT related documents for export procedure(forms and formats); 2. The students are also required to understand the key terms and concepts (based on the forms and formats) involved in this unit.

Suggested Readings:

1. C.Jeevanandam: Foreign Exchange and risk Management; Sultan Chand & Sons
2. Murali, S. and K.R.Subbakrishna: Bank Credit Management, Himalaya
3. Patel shah, Vimalo: Rural Economy; Himalaya U.C.Patnaik, R.N.Mishra: Rural Banking in India, Anmol Publication
4. Khemani and Dr. B. Yerram Raju: How and Why of Rural Banks
5. Armendariz & Morduch: Economics of Microfinance, PHI
6. Berk: Financial Management
7. Other publications: NABARD publications, Bank Journals, IIB Journals, Yojana.
8. Karmakar, K.G: Rural credit and self help groups: Micro finance needs and concepts in India; Sage publications India Pvt. Ltd.
9. Mahajan, Vijay and Bharti Gupta Ramola: Financial services for rural poor in India: Access and Sustainability (Journal of International Development,8(2),pp.211-224.
10. [www.microjournal.com](http://www.microjournal.com)
11. [www.microfinance.com](http://www.microfinance.com)
12. [www.mfc.oW.pl](http://www.mfc.oW.pl)
13. [www.gdrc.org/icm](http://www.gdrc.org/icm)
11. [www.nabard.org/microfinance/assessmentmethods.asp](http://www.nabard.org/microfinance/assessmentmethods.asp)
12. RBI websites.

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ELECTIVE – VII: SECRETARIAL PRACTICE & OFFICE MANAGEMENT

Paper-I: SECRETARIAL PRACTICE

Paper-II: OFFICE MANAGEMENT

SECRETARIAL PRACTICE

Paper – E-VII: P-I

Max. Marks: 70T + 30P= 100

P.P.W: 5 (4+1)

Time: 3 Hours

Unit – I: The Company Secretary - Definition of secretary – Types of secretaries – Meaning - Appointment – Qualifications – Legal Positions – Duties Rights and powers – Liabilities – dismissal.

Lab Work: Specimen form and agreement for the appointment of a Secretary, Specimen Resolution for conversion of Private Company into a Public Company, Specimen Resolution for conversion of Public Company into a Private Company, Specimen forms Certificate of Incorporation, Specimen forms of Commencement of Business.

Unit – II: Duties of the secretary at the company promotion incorporating at registration stage – duties at the capital subscription stage – duties at the commencement of business stage – secretarial procedure – alteration of the memorandum securities.

Lab Work: Specimen of Memorandum of Association and its alterations, Specimen of articles of Association and its alterations, Specimen of Prospectus, Remedies of its misstatements.

Unit – III: Role of the Secretary in conducting of company meetings & importance kinds of company meetings statutory meeting - secretarial duties relating to statutory meeting. – annual general meeting – extra ordinary general meeting – creditors meetings – board meeting – debenture holder meetings – meeting of creditors.

Lab Work: Forms of Notice of the Statutory Meeting, Statutory Report, Notice of the Annual General Meeting, Specimen of Directors' Report, Chairman's Speech, Admission Card, Form of Notice and Agenda of first Board Meeting and Subsequent Board Meeting.

Unit – IV: Company meetings – law, practice & procedure requisites of a valid meeting. Proper authorities – notice, quorum, chairman, agenda: procedure of discussion, motion, interrupting of debate amendments, formal motion, points of order: validity methods of voting secretarial duties regarding poll: proxy: Resolutions – kind –circulations of members resolution registrations of certain resolutions and agreements minutes, kinds – difference between minutes and reports hints for writing minutes – statutory provision regarding minutes.

Lab Work: Agenda for the Statutory Meeting, General Meeting and Extraordinary General Meeting, Specimen of Polling Paper and Polling list, Form of Proxy, Specimen Ordinary Resolutions and Special Resolutions, Specimen Minutes of the Statutory Meeting, Annual General Meeting and Extraordinary General Meeting.

Unit – V: Secretarial procedure for accepting deposits – income taxes company deposits. Secretarial duties regarding payment of dividends – secretarial duties regarding issue of bonus shares – secretarial duties in connection with compromises or arrangements. Secretarial duties in connection with reconstructions or amalgamative transferee under falling and transferor under falling – principles of corporate governance.

Duties of secretary in respect of compressor winding up voluntary winding up – creditors voluntary winding up – winding up subject to supervision of the court.

Lab work: Specimen of Registered Debentures, Bearer Debentures, A specimen form of Advertisement in News Papers regarding Invitation and Acceptance of Deposits, Specimen form of Dividend List / Register, Notice and Warrant, Specimen of Declaration of Solvency.

SUGGESTED READINGS:

- 1) Secretarial Practice: Avatar Singh;
- 2) Secretarial Practice: N.D.Kapoor
- 3) Company Law & Secretarial Practice: Reddy, Appanaiah & Prabhudeva, Himalaya.

## OFFICE MANAGEMENT

Paper – E-VII: P-II  
P.P.W.: 5 (4+1)

Max. Marks: 70T + 30P= 100  
Time: 3 Hours

Unit-I: Concept of Office Management – Introduction – Meaning of office – Functions of office – Relation of office with other Departments – Importance of office – Role of office Manager – Accommodation and Locations; Layout - Environment working conditions – Furniture, Fittings & Safety Arrangements – Office Systems – Operational items – Office Forms – Stationary – Systems & Procedures – Records Management – Filing and essentials of the filing systems; Indexing.

Lab work: Preparation of Relation charts in an office, Ideal Layout chart, Office Manual, Office Forms and Filing Index.

Unit-II: Principles of Office Organization – Office Organizations - Steps in organization – Sound Organization – Principle of Office Organizations – Types of Departmentalization – Organization Structure – Delegation of Authority - Its principles – problems in Delegation.

Lab Work: Preparation of different organization charts, delegation of authority chart.

Unit-III: Office correspondence - Internal and external office correspondence – (Internal)– essential features and structure of commercial letters – types of circular letters – Trade inquiries, purchase orders – (External) External correspondence – eliciting information about customers – complaint letters from customers – status enquiries & correspondence with banks, with Govt. Departments, with insurance firms - preparation of curriculum vitae – employment letters from - Recruitment to Terminations / retirement.

Lab Work: Drafting of Commercial letters viz. Circulars, Trade Enquiries, Purchase Orders, complaint letters, Status enquiries, correspondence with banks, Govt. Depts., Insurance firms and employment letters.

Unit-IV: Front Office Management - Front Office as Interior Management - Security and Fire Fighting Management – Office equipment and maintenance - Annual Maintenance Contracts of different equipments in the office – office locking and key management – Staff Attendance – Punch Card Management. Transport Management – Hotel Reservation and Accommodations Arrangements – Travel Arrangements.

Lab Work: Maintenance of Visitors log book, Preparations of Annual Maintenance Contract with its rules and regulations.

Unit-V: Fundamentals of Financial Management - Concept of Finance – Objectives of Finance Functions – Types of Capital – Fixed and Working Capital – Estimations of the Working Capital Requirements – Concepts of Financial Planning and Capital Structure – Methods and Source of Finance – Long Term Finances and Short Term Finances – Stock Market - Role of SEBI.

### SUGGESTED READINGS:

1) Office Management: M.N.Arora; 2) Office Management: R.K.Chopra & AnkithChopra, Himalaya; 3) Professional Front Office Management: Woods, Pearson; 4) Business Process automation: Mohapatra, PHI.

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## ELECTIVES –VIII: COMPUTER APPLICATIONS -I

Paper-I : DATABASE MANAGEMENT SYSTEM

Paper-II : ELECTRONIC COMMERCE

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### DATABASE MANAGEMENT SYSTEM

Paper-E-VIII - I: P-I

Max. Marks: 70T + 30P= 100

No. of Hours P.P.W: 5 (3T + 2P)

Time: 3 Hours

UNIT-I: Database Systems- Evolution- File Oriented Systems- Database Models database System Components- Database Systems in the Organisation- Data sharing Strategic Database Planning-database and Management Control- Risks and Costs and Databases- Database development.

UNIT-II: Database Design-Principles of Conceptual Database Design-Conceptual Data Models- Aggregation- Modeling conceptual Objects vs. Physical Objects- Relational Data Model- Fundamental Concepts-Normalization-Transforming a conceptual model - Relational Model-Relational Database Implementation- Relational Algebra and Calculus.

UNIT-III: SQL-Schema and Table Definition-Data Manipulation- View Definition Graphical Query Language-Client-Server Databases- Defining Database Tables and Server- Server Data Manipulation and Programming-Developing Client Applications

UNIT-IV: Physical Database Systems- Storage Media- Disk Performance Factors- File Organisation- Implementing Logical Relationships- Mapping logical Data Structures to Physical Structures- Secondary Keys Access-Database Administration and Control DBA Functions- DBA Goals-Database Integrity- Database Security- Database Recovery

UNIT-V: Distributed Database Systems-Design.- Query Processing- Data Integrity Recovery- Client/Server Systems- DBMS Selection and Implementation- Information Needs- DBMS Functions and Capabilities-Classifying DBMS feature requirement Evaluation Models- Implementation Issues- Case studies of RDBMS package such as ORACLE/MS-SQL Server.

Lab Work :

Using SQL commands creating Database Schema and Tables and Retrieval of data.

#### SUGGESTED READINGS:

1. Modem Database Management: MeFadden
2. An Introduction to Database System: Bipin C.Desai
3. Database Management & Desig: Gary Hansen & James Hansen
4. Fundamentals of Database System: Elmasri
5. Database Management Systems: Panneerselvam
6. Database Management Systems: Narang.

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## ELECTRONIC COMMERCE

Paper- E-VIII-I: P-II  
No. of Hours P.P.W: 5 (3T + 2P)

Max. Marks: 70T + 30P= 100  
Time: 3 Hours

UNIT-I: Overview of Electronic Commerce Definition of Electronic Commerce - E-Business - Potential Benefits of Electronic Commerce- The Internet and World Wide Web (WWW) as enabler of E-Commerce- Impact if E-Commerce on Business Models- E-Commerce Applications- Market forces influencing highway- Global Information Distribution Networks.

UNIT-II: E-Commerce and WWW- Architecture Framework- Technology behind the Web- Hyper text Publishing- Security and the Web- Security protocols and the Web Security issues- Encryption techniques.

UNIT-III: Consumer Oriented E-Commerce Applications- Mercantile Process Models from Consumers and Merchant's Perspective- Electronic Payment Systems- Types of Payment System (Credit Card; E-Cash, Smart-Cards - Digital Payments, etc.,)- Risks in E-Payments- Designing E-Payment Systems.

UNIT-IV: Electronic Data Interchange (EDI)- EDI applications in business- Legal, Security and Privacy Issues in EDI and E-Commerce- Internet based EDI- Intra Organisational E-Commerce.

UNIT-V: Web-based Marketing - Introduction and Scope of Marketing - Business, Marketing and Information Technology congruence- Advertising and Marketing on the internet - Application of 4 Ps (Product, Price, Place & Promotion) in internet - Marketing Supply Chain Management.

Lab work:

Using Microsoft front-page editor and HTML in Designing a Static (simple) Website.

### SUGGESTED READINGS:

- 1.E-Commerce: A Managerial Perspective: Micheal change, et al
- 2.Electronic Commerce-Security, Risk Mgt.&Control: Greenstein&Feinman
- 3.Frontiers of Electronic Commerce: Ravi Kalakota & A.B. Whinston
- 4.E Business & E Commerce Management: Chaffey
5. E commerce: An Indian Perspective: Joseph

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## ELECTIVE -IX: MATHEMATICS

Paper-I : Business Mathematics-I

Paper-II: Business Mathematics-II

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### BUSINESS MATHEMATICS-I

Paper – E-IX: P-I

Max. Marks: 70T + 30P= 100

P.P.W : 5 (4+1)

Time: 3 Hours

#### UNIT-I:

Set Theory – Sets, Types of Sets – Operations on Sets – Venn Diagrams – De Morgan Laws – Applications of Set Theory.

Lab: Calculation of Sets values & Venn diagrams using Excel.

#### UNIT-II:

Laws of Indices – Progressions – Arithmetic Progression – Geometric Progression – Harmonic Progression.

Lab: Calculation of the values of progressions and matrices over M.S.Excel

#### UNIT-III:

Matrix – Meaning & Operations, - Matrix Algebra – types of Matrices – Matrix Multiplication – Matrix Determinants, Minors and Co-factors Matrix Inverse.

Lab: Application of Addition, Multiplication, conditional probabilities and distributions using MS. Excel

#### UNIT-IV:

Probability – Approaches to Probability – Classical, Empirical, Subjective & Axiomatic approaches – Theorems of Probability – Additional, Multiplication, Conditional laws of probability, Bayes theorem and Mathematical expectation.

#### UNIT-V:

Theoretical Distributions – Binomial, conditions, Fitting of a Binomial Distribution, Poisson - conditions, Fitting of a Poisson Distribution, and Normal Distributions – Characteristics of a Normal curve, Central Limit theorem, Fitting of a Normal Distribution – Areas Method Only.

#### SUGGESTED READINGS:

- 1) Business Mathematics: P.N.Arora, Allied publishers
- 2) Business Mathematics: Quazi Zmiruddin, Vikas Publishers
- 3) Business Mathematics: J.K.Sharma, Anne Books
- 4) Business Mathematics: Garg, Galgotia publishers
- 5) Business Mathematics: Ak Singh, Himalaya
- 6) Business Mathematics: Amarnath Dixith & Others, Himalaya
- 7) Business Mathematics: Trivedi, Pearson

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## BUSINESS MATHEMATICS-II

Paper – E-IX: P-II  
P.P.W: 5 (4+1)

Max. Marks: 70T + 30P= 100  
Time: 3 Hours

### UNIT-I:

Calculus – Limits – types of functions – Methods of Evaluating limits of Functions – Derivatives – Standard forms of derivation – Maxima and Minima.(Lab Exercises: Practical issues of profit maximization and cost minimization and its conditions as applicable in managerial economics ) conditions, Fitting of a Binomial Distribution.  
Lab: Fit all the binomial applications by using M.S.Excel.

### UNIT-II:

Integration – Standard forms of Integration – Methods of Integration – Definite Integral – Geometrical Interpretation of derivatives – Cost functions – Profit function – BEP (Numericals and integrating the day to day applications of cost and profit functions).  
Lab: Calculate and arrive the values of equation of integration over MS Excel.

### UNIT-III:

Linear programming – Definition – assumptions – formulation of a LPP, Graphical Method – Simplex method – Maximization and Minimization - Primal & Dual, Limitations of Linear Programming.  
Lab: Calculate all the values of Graphic method, Simplex method, Maxima & Minima by using MS.Excel.

### UNIT-IV:

Transportation Problems – Characteristics & assumptions – Obtaining initial feasible solution: North-West Corner Rule Method, Least Cost Method, Vogel's Approximation Method (VAM) – Testing optimality: Stepping-Stone Method, MODI method.  
Lab: Calculate problems, using MS. Excel.

### UNIT-V:

Queing Theory – Components – Structure of Queing System – Operating characteristics for a waiting line – Single & Multiple models.  
Lab: Calculate problems, using MS. Excel.

### SUGGESTED READINGS:

- 1) Quantitative techniques: Digamber pathri, Kalyani publishing house.
- 2) Quantitative techniques for Business Decisions: Waynes, PHI
- 3) Business Mathematics: Garg, Galgotia publishers
- 4) Business Mathematics: P.N.Arora, Allied publishers
- 5) Business mathematics: M.Wilson, Himalaya
- 6) Fundamentals of Business Statistics: Sharma, Pearson.

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