

B.Com (Advertising, Sales Promotion & Sales Management)
(w.e.f. 2018–2019)

Third Year Syllabus (CBCS)



FACULTY OF COMMERCE, OSMANIA UNIVERSITY
HYDERABAD - 500 007 T.S.

2018

DEPARTMENT OF COMMERCE, O.U.

*Structure of B.Com (Advertising, Sales Promotion & Sales Management (CBCS) for
Osmania University, Hyd.
(w.e.f. Academic Year 2016-17)*

B.COM (Advertising, Sales Promotion & Sales Management) PROGRAMME**FIRST YEAR:****SEMESTER-I:**

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

SEMESTER-II:

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

SECOND YEAR:**SEMESTER-III:**

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

SEMESTER-IV:

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

THIRD YEAR:					
SEMESTER-V					
29.	BC501	Practice of General Insurance	SEC-3	2	2
30.	BC502	Introduction to Indian Economy	GE-1	2	2
31.	BC503	Cost Accounting	DSC	4	4
32.	BC504	Business Law	DSC	4	4
33.	BC505	Banking Theory & Practice	DSC	4	4
34.	BCAS506	Brand Management	DSE	5	5
35.	BC507	Computerised Accounting	DSC	4T+2P	4
36.	BCAS508	Marketing Research	DSE	5	5
		Total		32	30
SEMESTER-VI					
37.	BC601	Regulation of Insurance Business	SEC-4	2	2
38.	BC602	Sectors of Indian Economy	GE-2	2	2
39.	BC603	Theory and Practice of GST	DSC	3T+2P	4
40.	BC604	Company Law	DSC	4	4
41.	BC605	Managerial Accounting	DSC	4	4
42.	BC606	Commerce Lab	DSC	2T+4P	4
43.	BCAS607	International Marketing	DSE	5	5
44.	BCA608	Project & Internship	DSE	5	5
		Total		33	30
		GRAND TOTAL		185	180

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

SUMMARY OF CREDITS

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

SYLLABUS

Paper : (BC 501) : PRACTICE OF GENERAL INSURANCE

Paper: BC501
PPW: 2 Hrs

Max. Marks: 40+10
Exam Duration: 1½ hrs

Unit I: GENERAL INSURANCE POLICIES:

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

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

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

SUGGESTED READINGS :

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

Paper : (BC 502) : INTRODUCTION TO INDIAN ECONOMY

Paper: BC502

Max. Marks: 40+10

PPW: 2 Hrs

Exam Duration: 1½ Hrs

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

UNIT I: STRUCTURE OF THE INDIAN ECONOMY:

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

UNIT II: POLICY ASPECTS OF INDIAN ECONOMY:

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

SUGGESTED READINGS:

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

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Paper : (BC 503) : COST ACCOUNTING

Paper: BC503

Max. Marks: 80 + 20

PPW: 4 Hrs

Exam Duration: 3 Hrs

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

UNIT-I: INTRODUCTION:

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

UNIT-II: MATERIAL:

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

UNIT-III: LABOUR AND OVERHEADS:

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

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

UNIT-IV: UNIT AND JOB COSTING:

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

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

UNIT-V: CONTRACT AND PROCESS COSTING:

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

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

SUGGESTED READINGS:

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

Paper : (BC 504) : BUSINESS LAW

Paper: BC504

PPW: 4 Hrs

Max Marks: 80 + 20

Exam Duration: 3Hrs

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

UNIT-I: INTRODUCTION:

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

UNIT-II: CONTRACT ACT 1872:

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

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

UNIT-III: SALE OF GOODS ACT 1930:

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

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

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

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

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

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

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

SUGGESTED READINGS:

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

Paper : (BC 505) : BANKING THEORY AND PRACTICE

Paper: BC505

Max. Marks: 80 + 20

PPW: 4 Hrs

Exam Duration: 3Hrs

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

UNIT-I: INTRODUCTION:

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

UNIT-II: RESERVE BANK OF INDIA:

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

UNIT-III: TYPES OF BANKS:

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

UNIT-IV: BANKER AND CUSTOMER RELATIONSHIP:

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

UNIT-V: NEGOTIABLE INSTRUMENTS:

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

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

SUGGESTED READINGS:

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

Paper: (BCAS 506): BRAND MANAGEMENT

Paper: BCAS 506
THPW: 5 Hrs
Credits: 5

Max Marks: 80+20
Exam Duration: 3 Hrs

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

UNIT-I: INTRODUCTION:

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

UNIT-II: BRAND STRATEGIES:

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

UNIT-III BRAND COMMUNICATIONS:

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

UNIT-IV BRAND EXTENSION:

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

UNIT-V BRAND PERFORMANCE:

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

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

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

Paper : (BC 507) : COMPUTERISED ACCOUNTING

Paper: BC507

Max. Marks: 80+20

PPW: 5 (4T & 2P)

Exam Duration: 3 Hrs.

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

UNIT I: MAINTAINING CHART OF ACCOUNTS IN ERP:

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

UNIT II: MAINTAINING STOCK KEEPING UNITS (SKU):

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

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

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

UNIT IV: ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT:

Introduction-Accounts Payables and Receivables-Maintaining Bill-wise Details-Activation of Maintain Bill-wise Details Feature-New Reference-Against Reference-Advance-On Account-Stock Category Report-Changing the Financial Year in ERP.

UNIT V: MIS REPORTS:

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

REFERENCE BOOKS:

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

Paper: (BCAS 508): MARKETING RESEARCH

Paper: BCAS 508

THPW: 5 Hrs

Credits: 5

Max Marks: 80+20

Exam Duration: 3 Hrs

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

Unit –I: MARKETING RESEARCH DYNAMICS:

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

UNIT-II: PLANNING THE RESEARCH PROCESS:

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

UNIT –III: DATA COLLECTION: SOURCES AND METHODS:

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

UNIT-IV: APPLICATIONS OF MARKETING RESEARCH:

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

UNIT-V: RECENT TRENDS IN MARKETING RESEARCH:

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

SUGGESTED READINGS:

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

BC 601: REGULATIONS OF INSURANCE BUSINESS

Paper: BC601

Max. Marks: 40+10

PPW: 2 Hrs

Exam Duration: 1½ Hrs

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

UNIT I: INSURANCE LEGISLATION IN INDIA:

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

UNIT II: POLICY HOLDERS RIGHTS OF ASSIGNMENT, NOMINATION AND TRANSFER:

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

SUGGESTED READINGS :

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

BC 602: SECTORS OF INDIAN ECONOMY

Paper: BC602
PPW: 2 Hrs

Max. Marks: 40+10
Exam Duration: 1½ Hrs

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

UNIT I: AGRICULTURE IN INDIA:

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

UNIT II: INDUSTRIES AND TERTIARY SECTOR IN INDIA:

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

SUGGESTED READINGS:

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

BC 603: THEORY AND PRACTICE OF GST

Paper: BC603

Max. Marks: 80 + 20

PPW: 3T+2P

Exam Duration: 3Hrs

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

CHAPTER I: INTRODUCTION TO GST:

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

CHAPTER II: GETTING STARTED WITH GST:

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

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

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

CHAPTER IV: GETTING STARTED WITH GST (SERVICES):

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

CHAPTER V: RECORDING ADVANCED ENTRIES AND MIGRATION TO ERP:

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

SUGGESTED READINGS:

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

BC 604: COMPANY LAW (2013Act)

Paper: BC604
PPW: 4

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

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

UNIT-I: INCORPORATION OF COMPANIES:

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

UNIT-II: MANAGEMENT OF COMPANIES:

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

UNIT-III: COMPANY SECRETARY:

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

UNIT-IV: COMPANY MEETINGS:

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

UNIT-V: WINDING UP:

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

SUGGESTED READINGS:

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

BC 605: MANAGERIAL ACCOUNTING

Paper: BC605
PPW: 5 Hrs

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

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

UNIT-I: INTRODUCTION:

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

UNIT-II: MARGINAL COSTING:

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

UNIT-III: DECISION MAKING:

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

UNIT-IV: BUDGETS AND BUDGETARY CONTROL:

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

UNIT-V: STANDARD COSTING AND VARIANCE ANALYSIS:

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

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

SUGGESTED READINGS:

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

BC 606: COMMERCE LAB

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

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

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

UNIT-I: BASIC BUSINESS DOCUMENTS:

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

UNIT-II: FINANCE, BANKING AND INSURANCE DOCUMENTS:

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

UNIT-III: DOCUMENTS FOR INCORPORATION A COMPANY:

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

UNIT-IV: DOCUMENTS OF TAXATION:

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

UNIT-V: BUSINESS CHARTS:

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

COMMERCE LAB FACILITIES:

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

Paper: (BCAS 607): INTERNATIONAL MARKETING

Paper: BCAS 607

Max Marks: 80+20

THPW: 5 Hrs

Exam Duration: 3 Hrs

Credits: 5

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

UNIT-I: INTRODUCTION:

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

UNIT-II: INTERNATIONAL MARKET SEGMENTATION AND POSITIONING:

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

UNIT-III: INTERNATIONAL PRODUCT PLANNING:

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

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

Factors affecting International price determination – International pricing, process and policies – delivery terms and currency for export price quotations – Transfer pricing.

Distribution channel strategy – International distribution channels, their roles and functions – International distribution logistics inventory management.

UNIT-V: INTERNATIONAL PROMOTION STRATEGIES:

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

SUGGESTED READINGS:

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

Paper: (BCA 608): PROJECT & INTERNSHIP

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