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

Second Year Syllabus (CBCS)

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

2017

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

### B.COM (Advertising, Sales Promotion & Sales Management) PROGRAMME

#### FIRST YEAR:

##### SEMESTER-I:

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Code</th>
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#### SECOND YEAR:

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<td>Principles of Insurance</td>
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<td>Practice of Life Insurance</td>
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#### SEMESTER-VI

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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

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<thead>
<tr>
<th>Sl. No</th>
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Paper : (BC 104) : FINANCIAL ACCOUNTING - I

Max. Marks: 50
Exam Duration: 3 Hrs

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

UNIT-I: ACCOUNTING PROCESS:

UNIT-II: SUBSIDARY BOOKS:

UNIT-III: BANK RECONCILIATION STATEMENT:

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:

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

SUGGESTED READINGS:
5. Introduction to Accountancy: T. S. Grewal, S. Chand and Co.
Objective: This paper is intended to familiarize the students with the concepts of marketing management.


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


SUGGESTED READINGS:
1. Philip Kotler: Marketing Management 12e, PHI
2. Lamb: Introduction to Marketing, 8e, Thomson, 2007
4. Jain: Marketing Planning and Strategy, 7e,
5. Czinkota & Kotabe: Marketing Management, 2005
6. Ramaswamy &. Namakumari: Marketing Management
8. Rajan Saxena: Marketing Management
9. Blackwell: Consumer Behaviour, 10e,
10. Schiffman: Consumer Behavior, 9e PHI
Objective: to understand fundamental concepts of business and forms of organization.


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

SUGGESTED READINGS:

6. Business Organization & Management: R. N. Gupta, S. Chand,
Objective: to acquire basic knowledge in Information Technology and its applications in the areas of business.

UNIT-I: INTRODUCTION:
Introduction to computers - Generations of computers – An overview of computer system - Types of computers - Input & Output Devices.
Hardware: Basic components of a computer system - Control unit – ALU - Input/output functions - Memory – RAM – ROM – EPROM - PROM and Other types of memory.

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

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

UNIT-IV: SPREAD SHEET:
Application of work sheet/spread sheet - Menus & Tool bars - Creating a worksheet - Entering and editing of numbers - Cell reference - Worksheet to analyze data with graphs & Charts.
Advanced tools: Functions – Formulae – Formatting numbers - Macros – Sorting - Filtering - Validation & Consolidation of Data (Preferably latest version of MS Excel or Libre Office Calc).

UNIT-V: POWER POINT PRESENTATION:

SUGGESTED READINGS:
1. Introduction to Computers: Peter Norton, McGraw Hill.
2. Fundamentals of Information Technology: Dr. NVN Chary, Kalyani Publishers.
4. Information Technology Applications for Business: Dr. S. Sudalaimuthu, Himalaya
5. Introduction to Information Technology: ITL ESL, Pearson.
6. Introduction to Information Technology: V. Rajaraman, PHI.
Objective: to acquire accounting knowledge of bills of exchange and other business accounting methods.

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

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

UNIT-III: JOINT VENTURE ACCOUNTS:

UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS:

UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:
Non- Profit Organziation – Meaning – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet(Including problems)

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

UNIT- I: INTRODUCTION TO ADVERTISING:
Advertising – Definition – Importance – Classification of advertisements – Functions of Advertising – Objectives – DAGMAR.

UNIT- II: ADVERTISING & SALES PROMOTION:
Sales Promotion – Definition – Types – Features – Increasing importance – Reasons – Advantages and disadvantages of the combination of advertising and sales promotion.

UNIT- III: PLANNING FOR ADVERTISING:
Strategic planning – Marketing plan – Advertising objectives – Communication response pyramid – Advertising Department – Organizing for advertising department – Functions of advertising management.

UNIT- IV: ECONOMIC EFFECTS OF ADVERTISING:
Explicit role of advertising – Indirect role of Advertising – Economic effects.

UNIT- V: ETHICS IN ADVERTISING:
Criticism of Advertising – Controversial effects of advertising – Puffery – Shock advertisements – Subliminal advertising – Regulating bodies in India.

Suggested Readings:
3. Advertising Planning and Implementation – Sharma and Singh – Prentice Hall
Paper : (BC 206) : PRINCIPLES OF MANAGEMENT

Objective: To acquaint the students with the Principles, functions and practices of management

UNIT-I: INTRODUCTION

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

UNIT-III: ORGANIZING:

UNIT-IV: DELEGATION AND DECENTRALIZATION:

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

SUGGESTED READINGS:
1. Principles and Practice of Management: R. S. Gupta, B. D. Sharma, W.S. Bhalla, Kaylani
2. Management: Stephen P. Robbins, Person
3. Principles of Management: T Ramasamy, Himalaya Publication
4. Principles of Management Concept: Rajeshviwanathan, Himalaya Publication
6. Essential of Management: Harold Kontz, McGraw Education
8. Fundamentals of Management, Dr. Pradeep Kumar, S. Chand
Objective: to gain knowledge of India’s foreign trade procedures policies, and international institutions.

UNIT-I: INTRODUCTION:

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

UNIT-III: INDIAN TRADE POLICY:
Importance and its Implementation – Current Export Policy and Import Policy.

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

UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS:

SUGGESTED READINGS:

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SECOND YEAR SYLLABUS

Paper : (BC 301): PRINCIPLE OF INSURANCE

Paper: BC 301
PPW: 2 Hrs
Credits : 2

Max. Marks: 100
Exam Duration: 3Hrs

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


SUGGESTED READINGS
1. Risk Management and Insurance : Vaughan and Vaughan
2. Risk Management : A Publication of the Insurance Institute of India
3. Role of Insurance in Financial inclusion : Brinda Publishing House, Hyderabad
4. Guide to Risk Management : Sagar Sanyal
5. Insurance and Risk Management : P.K. Gupta
6. Insurance Theory and Practice : Tripathi PHI
8. Life and Health Insurance : Black, JR KENNETH & Harold Skipper, Pearson
9. Risk Management and Insurance : Trieschman ,Gustavson and Hoyt, South Western College Publishing

Suggested Websites : 1) www.irda.gov.in 2) www.policyholder.gov.in 3) www.irdaindia.org.in
Paper: (BC 304) : ADVANCED ACCOUNTING

Paper: BC 304
PPW: 5 Hrs
Credits: 5

Max. Marks: 100
Exam Duration: 3 Hrs

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

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

UNIT-II: PARTNERSHIP ACCOUNTS–II:
Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company(Including problems)

UNIT-III: ISSUE OF SHARES, DEBENTURES, UNDERWRITING AND BONUS SHARES:
Issue of Shares at par, premium and discount - Prorata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption – Underwriting:Meaning – Conditions- Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting of Bonus Shares(Including problems)

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

UNIT-V: VALUATION OF GOODWILL AND SHARES:

SUGGESTED READINGS:
8. Guidance Note on the Revised Schedule VI to the Companies Act, 1956, The Institute of Chartered Accounts of India.
Paper: BC 305
Max. Marks: 100
PPW: 5 Hrs
Exam Duration: 3 Hrs
Credits: 5

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

**UNIT–I: INTRODUCTION:**

**UNIT–II: AGRICULTURAL INCOME:**

**UNIT–III: INCOME FROM SALARIES:**

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

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

**SUGGESTED READINGS:**
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
Paper : (BC 306) : BUSINESS STATISTICS-I

Paper: BC 306
PPW: 5Hrs
Credits : 5

Max. Marks: 100
Exam Duration: 3hrs

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

UNIT-I: INTRODUCTION:

UNIT – II: DIAGRAMMATIC AND GRAPHIC PRESENTATION:

UNIT-III: MEASURES OF CENTRAL TENDENCY:

UNIT-IV: MEASURES OF DISPERSION, SKEWNESS AND KURTOSIS:
Measures of Skewness - Karl Pearson’s Coefficient of Skewness - Bowley’s Coefficient of Skewness - Kelly’s Measure of Skewness – Kurtosis: Mesokurtosis, Platy kurtosis and Leptokurtosis.

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

SUGGESTED READINGS:
1. Statistics for Management: Levin & Rubin, Pearson
6. Fundamentals of Statistical: S. P Gupta, Sultan Chand
9. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
10. Statistics - Theory, Methods and Applications: Sancheti D.C & Kapoor V.K
Objective: The objective of the course is to expose students to the rigors of media management and equip them to be able to manage the media in the marketing environment.

I. OVERVIEW OF MEDIA AND MEDIA PLANNING:


II. MEDIA RESEARCH:


III. MEDIA MIX AND MEDIA STRATEGY:

a) Media Mix: Meaning, Need for Media Mix, Identifying Audience for Mass Media, Factors Affecting Media Mix Decision, Types of Media Mix Decisions: Broad Media Classes, Media Vehicles, Media Units, Deciding Ideal Media Mix


c) Emerging Media: Online, Mobile, Gaming, In flight, In Store, Interactive Media

d) Media Strategy: Meaning, Need for Media Strategy, Situation Analysis for Media Strategy and its Components, steps in Formulating Media Strategies: Defining the Target Group, Market Prioritization, Media Weights, Media Mix, Media Scheduling.
IV. MEDIA BUDGETING, BUYING & SCHEDULING:


c) Media Scheduling: Meaning, Importance, Factors Affecting Scheduling: Sales Pattern, Purchase Cycle, Product Availability, Competitive Activity, Marketing Task, Budget Constraints, Target Group. Scheduling Patterns – Continuity, Fighting, Pulsing, Scheduling Strategies for Creating Impact: Road Block, Day or Day part Emphasis, Multiple Spotting, Teasers.

V. DEVELOPMENTS IN INTERNATIONAL MARKETING:


b) Benchmarking Metrics: Share, Profile, and Selectivity Index.

c) Plan Metrics: Gross Rating Points (GRP), Gross Impressions (GI), Share of Voice (SOV).

d) Evaluating Media Buys: Evaluating Television Media Buying: Dysfunctional Card Rate, Secondary and Effective Rate, Deal Composition, Cost Per Rating Point (CPRP), Reach Delivered by the Buy, Visibility Spots, Bonus Percentage, Upgrades and Spot Fixing, Sponsorships. Evaluating Print Media Buying: Discount on Rate Card, Negotiated Rate, Cost Per Thousand (CPT), Market Share Incentives, Readership v/s Circulation Track, Growth Incentives, Combination Rate Incentives, Full Page Discounts and Size Upgrades, Discount for Colour Ads, Date Flexibility Incentives, Positioning, Innovations. Evaluating Other Media Buys: Radio Buys, Outdoor Buys, Cinema Buys, Internet Buys, and Mobile Buys.

SUGGESTED READINGS:

Paper: SEC-2

Max. Marks: 50 (40+10)

PPW: 2 Hrs

Exam Duration: Hrs

Credits: 2

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


SUGGESTED READINGS:
1. Insurance Institute of India, Practice of Life Insurance, Mumbai.
7. Sadhak, Life Insurance in India, Respose Books: New Delhi
Paper : (BC 404) : CORPORATE ACCOUNTING

Paper: BC 404
PPW: 5 Hrs
Credits : 5

Max. Marks: 100
Exam Duration: 3 Hrs

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

UNIT-I: COMPANY LIQUIDATION:
Meaning – Modes - Contributory Preferential Payments – Statements of Affairs - Liquidator’s Remuneration - Preparation of Liquidator’s Final Statement of Account (Including problems)

UNIT-II: AMALGAMATION (AS-14):
Amalgamation: In the nature of merger and purchase – Calculation of Purchase Consideration – Accounting Treatment in the books of transferor and transferee companies. (Including problems)

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

UNIT-IV: ACCOUNTS OF BANKING COMPANIES:

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

SUGGESTED READINGS:
3. Advanced Accountancy: Arulanandam; Himalaya
5. Advanced Accounting (Vol-II): Chandra Bose, PHI
6. Advanced Accountancy: Shukla and Grewal, S.Chand& Co
Paper : (BC 405) : INCOME TAX – II

Paper: BC 405
PPW: 5 Hrs
Credits : 5

Max. Marks: 100
Exam Duration: 3Hrs

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

UNIT-I: CAPITAL GAINS:

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

UNIT-III: CLUBBING AND AGGREGATION OF INCOME:

UNIT-IV: ASSESSMENT OF INDIVIDUALS:
Computation of Tax Liability – Applicability of Alternate Minimum Tax on Individual u/s 115JC – Problems on Computation of tax liability

UNIT–V: ASSESSMENT PROCEDURE:

SUGGESTED READINGS:
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
7. Taxation Law and Practice: Balachandran & Thothadri, PHI Learning
Objective: To inculcate analytical and computational ability among the students.

Unit-I: Regression:

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

Unit-III: Time series:

Unit-IV: Probability:

Unit-V: Theoretical Distributions:
Binomial Distribution: Importance – Conditions – Constants - Fitting of Binomial Distribution.
Poisson Distribution: – Importance - Conditions – Constants - Fitting of Poisson Distribution.

Suggested Readings:
1. Statistics for Management: Levin & Rubin, Pearson,
6. Fundamentals of Statistical: S. P Gupta , Sultan Chand
9. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
10. Statistics-Theory, Methods and Applications: SanchetiD.C. & Kapoor V.K
Paper : (BC 407) : INTERNATIONAL ADVERTISING

Paper: BC 407
PPW: 4 Hrs
Credits: 4
Max. Marks: 100
Exam Duration: 3 hrs

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

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

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

III. CREATIVE STRATEGY IN INTERNATIONAL ADVERTISING:
Planning & Development, Creative styles and advertising appeals; implementation & Evaluation. marketing mistakes.

IV. ORGANISATION AND EVALUATION OF ADVERTISING EFFORTS:
Measuring the Effectiveness of the Promotional Program. Regulation of Advertising and Promotion. In-house arrangements; Using advertising agencies – selection, compensation and appraisal of advertising agency; Evaluating Advertising Effectiveness.

V. INTERNATIONAL ADVERTISING:
Complexities and issues; Developing international advertising campaign; Advertising of India products abroad.

Suggested Readings:
### THIRD YEAR:

#### SEMESTER-V

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<td>BC501 Practice of General Insurance</td>
<td>SEC-3</td>
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<td>BC502 Introduction to Indian Economy</td>
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<td>BC503 Cost Accounting</td>
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<td>BC504 Business Law</td>
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<td>BC505 Banking Theory &amp; Practice</td>
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<td>BCAS506 Brand Management</td>
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<td>BC507 Computerised Accounting</td>
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#### SEMESTER-VI

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<td>38.</td>
<td>BC602 Sectors of Indian Economy</td>
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<td>BC603 Theory and Practice of GST</td>
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<td>BC604 Company Law</td>
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<td>BC605 Managerial Accounting</td>
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**GRAND TOTAL**: 185 credits (180 credits for Commerce)

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

### SUMMARY OF CREDITS

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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:

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
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:


UNIT II: POLICY ASPECTS OF INDIAN ECONOMY:


SUGGESTED READINGS:

1) Meera Naidu “Introduction to Indian Economy” HPH
4) Introduction to Indian Economy: Dr. P. Venugopal Rao, PBP.
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
Objective: to make the students acquire the knowledge of cost accounting methods.

UNIT-I: INTRODUCTION:

UNIT-II: MATERIAL:

UNIT-III: LABOUR AND OVERHEADS:

UNIT-IV: UNIT AND JOB COSTING:

UNIT-V: CONTRACT AND PROCESS COSTING:

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.
5. Cost Accounting: Jawaharlal, Tata Mcgraw Hill
6. Introduction to Cost Accounting: Tulsian, S.Chand
7. Cost Accounting: Horngren, Pearson
Paper: BC504
Max Marks: 80 + 20
PPW: 4 Hrs
Exam Duration: 3 Hrs

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

UNIT–I: INTRODUCTION:

UNIT–II: CONTRACT ACT 1872:
Legality of Object and Consideration - Agreements Expressly Declared To Be Void - Wagering Agreements - Contingent Contracts.

UNIT–III: SALE OF GOODS ACT 1930:

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 Abetment of Environmental Pollution – Offences and Penalties.

SUGGESTED READINGS:
2) Business Law: Sandhya KVN, Himalaya
4) Business Law: Prof. G. Krishna Murthy, PBP.
5) Business Law: PC Tulsian & Bharat Tulsian, McGraw Hill Education
9) Business Law including company Law: SS Gulshan & GK Kapoor, New Age
10)Business Law: Peddina Mohan Rao, PHI.
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:

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:
4. Banking Theory & Practices: Dr. J. Jayanthi, PBP.
9. Modern Commercial Banking: H.R. Machiraju, New Age International Publishers
12. Management of Banking & Financial Services; Padmalatha Suresh, Pearson
13. Modern Banking: D. Muralidharan, PHI
B.Com (Advertising, Sales Promotion & Sales Management) (CBCS)  Department of Commerce, MGU

Paper: (BCAS 506): BRAND MANAGEMENT
Paper: BCAS 506  Max Marks: 80+20
THPW: 5 Hrs  Exam Duration: 3 Hrs
Credits: 5

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

UNIT-I: INTRODUCTION:

UNIT-II: BRAND STRATEGIES:

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:

Paper: BC507

Max. Marks: 60+20+20

Exam Duration: 3 Hrs.

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

UNIT I: MAINTAINING CHART OF ACCOUNTS IN ERP:

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 V: MIS REPORTS:

REFERENCE BOOKS:
1. Computerised Accounting: Garima Agarwal, Himalaya
2. Computerised Accounting: A. Murali Krishna, Vaagdevi publications
3. Computerised Accounting: Dr. G. Yogeshweran, PBP.
5. Mastering Tally: Dinesh Maidasani, Firewal Media
8. Manuals of Respective Accounting Packages
Objective: To enable the students with market research techniques and implementing their own ideas for developing business.

UNIT –I: MARKETING RESEARCH DYNAMICS:

UNIT-II: PLANNING THE RESEARCH PROCESS:

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:

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:

BC 601: REGULATIONS OF INSURANCE BUSINESS

Paper: BC601
PPW: 2 Hrs
Max. Marks: 40+10
Exam Duration: 1½ Hrs

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

UNIT I: INSURANCE LEGISLATION IN INDIA:

UNIT II: POLICY HOLDERS RIGHTS OF ASSAINGMENT, 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.
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:

SUGGESTED READINGS:
1) Meera Naidu “Sectors of Indian Economy” HPH
5) Sectors of India Economy: Dr. P. Venugopal Rao, PBP
8) Sectors of Indian Economy: Satya Sudha, Himalaya
9) The Economic Times, News paper
10) Business Line, News paper
B.Com (Advertising, Sales Promotion & Sales Management) (CBCS)  Department of Commerce, MGU

BC 603: THEORY AND PRACTICE OF GST

Paper: BC603  Max. Marks: 60+20+20
PPW: 3T+2P  Exam Duration: 3Hrs

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

CHAPTER I: INTRODUCTION TO GST:
Introduction – GST - Taxes Subsumed under GST - Determination of Tax - Registration - Process of Registration - Cancellation and removal 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:

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

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 (2013 Act)

Paper: BC604
PPW: 4
Max. Marks: 80 + 20
Exam Duration: 3 Hrs

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:

UNIT–II: MANAGEMENT OF COMPANIES:

UNIT–III: COMPANY SECRETARY:
Company Secretary: Definition – Appointment – Duties – Liabilities – Company Secretary in Practice – Secretarial Audit.

UNIT–IV: COMPANY MEETINGS:

UNIT–V: WINDING UP:

SUGGESTED READINGS:

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

UNIT-I: INTRODUCTION:

UNIT-II: MARGINAL COSTING:

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:

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
5. Managerial Accounting: Ronald W. Hilton, TMH
**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:**

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

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

**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.*
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:

UNIT-II: INTERNATIONAL MARKET SEGMENTATION AND POSITIONING:

UNIT-III: INTERNATIONAL PRODUCT PLANNING:

UNIT-IV: PRICING AND DISTRIBUTION DECISIONS FOR INTERNATIONAL MARKETS:
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:
2. Varshney and Bhattacharya International Marketing Management.
Paper: (BCA 608): PROJECT & INTERNSHIP

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

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