PART - II
B.Com.
B.Com.

Restructure course of
B.Com. I Year General (T.M. & E.M.)

<table>
<thead>
<tr>
<th>Part - II</th>
<th>Subjects / Papers</th>
<th>No.of. Hours per Week</th>
<th>Practi-cals</th>
<th>Theory</th>
</tr>
</thead>
<tbody>
<tr>
<td>101.</td>
<td>Financial Accounting</td>
<td>6</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>102.</td>
<td>Business Economics</td>
<td>4</td>
<td>-</td>
<td>100</td>
</tr>
<tr>
<td>103.</td>
<td>Business Organization &amp; Management</td>
<td>5</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>104.</td>
<td>Fundamentals of Information Technology</td>
<td>5</td>
<td>30</td>
<td>70</td>
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</table>

B.Com. I Year Computer Applications

<table>
<thead>
<tr>
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<td>Financial Accounting</td>
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<tr>
<td>102.</td>
<td>Programming Concepts Using 'C'</td>
<td>4</td>
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<td>70</td>
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<tr>
<td>103.</td>
<td>Business Organization &amp; Management</td>
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<td>Practicals</td>
<td>Theory</td>
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</tr>
<tr>
<td>201.</td>
<td>Advanced Accounting</td>
<td>6(5+1)</td>
<td>30</td>
<td>70</td>
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<tr>
<td>202.</td>
<td>Business Statistics</td>
<td>5(5+1)</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>203.</td>
<td>Financial Services - Banking &amp; Insurance</td>
<td>5</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>204.</td>
<td>Taxation</td>
<td>4</td>
<td>30</td>
<td>70</td>
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<tbody>
<tr>
<td>201.</td>
<td>Electronic Commerce</td>
<td>5(3+2)</td>
<td>30</td>
<td>70</td>
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<tr>
<td>202.</td>
<td>Business Statistics</td>
<td>5(4+1)</td>
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<td>203.</td>
<td>Taxation</td>
<td>4</td>
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</tr>
<tr>
<td>204.</td>
<td>Business Data Processing System</td>
<td>5</td>
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### B.Com. III Year (Regular & Restructures Courses) - New General (T.M. & EM.)

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<tbody>
<tr>
<td>301</td>
<td>Business Laws</td>
<td>5(4+1)</td>
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<td>70</td>
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<tr>
<td>302</td>
<td>Corporate Accounting</td>
<td>5(4+1)</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>303</td>
<td>Cost &amp; Management Accounting</td>
<td>5(4+1)</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>304</td>
<td>Auditing</td>
<td>5(4+1)</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>305</td>
<td>Business Communication</td>
<td>5</td>
<td>-</td>
<td>100</td>
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<tr>
<td>306</td>
<td>Advanced Corporate Accounting</td>
<td>5</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>307</td>
<td>Advanced Management Accounting</td>
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### B.Com. III Year Computer Applications

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<td>Business Communication</td>
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<td>100</td>
</tr>
<tr>
<td>306</td>
<td>Web Programming</td>
<td>5(3+2)</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>307</td>
<td>Relational Database Management Systems</td>
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<td>30</td>
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</table>
B.Com. FIRST YEAR
FINANCIAL ACCOUNTING

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.


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. 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.

**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. 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


**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.


**Unit - V : Depreciation – Provisions and Reserves :**


**Suggested Readings:**

1. R.L. Gupta & V.K. Gupta : Principles and Practice of Accounting, Sulthan Chand & Sons
Objectives:
To facilitate the students to learn the concepts of economics and apply them in real life situations.

UNIT - I : Introduction

UNIT - II : Demand, Supply and Market Equilibrium
Demand-meaning-individual demand—law of demand-properties of demand curve-income effect and substitution effect-exceptions to the law of demand—individual demand and Market Demand—demand function—determinants of demand and market demand—shift of demand vs. movement along a demand curve—Elasticity of demand-price elasticity-meaning and measurement-price elasticity and total revenue of a firm-income elasticity-classification of goods based on income elasticity-cross elasticity-classification of goods into substitutes and complements—Supply-law of supply- determinants of supply—market equilibrium—concept of consumer surplus.
UNIT - III : Production and Costs

Production function—Distinction between short-run and long-run—
Production with one variable input—relationship between total, marginal and average production functions—law of variable proportion—production with two variable inputs—isoquants—isocosts—techniques of maximization of output, minimization of cost and maximization of profit—scale of production—economies and diseconomies of scale—Cost of production—cost function—short-run total and average costs—long-run total and average cost.

UNIT - IV : Market Structure and Factors of Production

Market structure—characteristics—perfect competition—characteristics—equilibrium price—profit maximizing output in the short and long-run—Monopoly—characteristics—profit maximizing output in the short and long run—defects of monopoly—monopolistic competition—characteristics—product differentiation—profit maximizing price and output in the short and long-run—Oligopoly—characteristics—price rigidity—the kinked demand curve—Factors of Production.

UNIT - V : National Income, Trade Cycles and International Trade


Suggested Books :
Aryasri and Murthy : Business Economics, Tata Mcgraw Hill
Deepashree : General Economics, Tata Mcgrawhill
HL Ahuja : Business Economics, S. Chand
KPM Sundaram : Micro Economics
Mankiw : Principles of Economics, Cengage
Mithani : Fundamentals of Business Economics, Himalaya
BUSINESS ORGANIZATION AND MANAGEMENT

Paper : 103
PPW : 5 hours
Max. Marks : 70+30

Objective :
To facilitate the students to learn the concepts of business organization and management.

UNIT - I : Fundamental Concepts:
Concepts of 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 are expected to go through project reports.

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.

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

Unit-III : Joint Stock Company :
- 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 go through a memorandum of association, articles of association and prospectus. As a group they are expected to prepare a model prospectus.

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


**Lab Work:** The students are expected to prepare a small note of the skills of management required to manage the organization of their choice.

**Unit - V : Organizing**

Organizing – meaning – Organization – Features – the process of organization – principles of organization - Elements of organizations - organization chart


Centralization – Decentralization – Meaning – Differences between delegating and decentralization

**Lab Work:** The students are expected to go through the organization structures of a few organizations and prepare an organization structure for a small unit.

The students are expected to prepare a small project report on how to start a small industry unit of their choice incorporating various aspects learned in this subject.

**Suggested Books:**

2. Talloo : Business Organisation and Management. Tata
4. CB Gupta : Industrial Organization and Management
5. Aryasri and Murthy : Industrial Organization and Management, Tata
7. RK Sharma and Shashi K. Gupta : Industrial Organization and Management, Kalyani
8. CB Gupta : Industrial Organization and Management, Sultan Chand
10. Surendar and Madhavi : Industrial Organization and Management, Himalaya
11. Sherlekar : Business Organization and Management, Himalaya
12. Robins SP : Management, PHI
13. Rao VSP : Management, Excel
14. Gupta CB : Entrepreneurship Development in India, Sultan Chand
15. Prasad LM : Management, Sultan Chand
17. Dubrin : Essentials of Management, Cengage
18. Satyaraju : Management, PHI
19. Moshal : Organization and Management, Galgotia
22. James F. Stoneir : Management, PHI

FUNDAMENTALS OF INFORMATION TECHNOLOGY

Paper : 104 Max. Marks : 70+30
PPW : 5 hours

Objective:

To impart basic knowledge about computer with application of various packages.

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:


UNIT - III:


**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 PowerPoint - 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.


**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:**

MS DOS
MS WINDOWS
MS WORD
MS EXCEL
MS ACCESS
MS POWERPOINT
INTERNET AND E COMMERCE PRACTICALS

**References:**

1. Information Technology : Dennis P. Curtin, McGraw Hill International
5. MS Office : Sanjay Saxsena
6. MS Office : BPB Publications
9. Efraim Turban : Electronic Commerce, Pearson Education
PROGRAMMING CONCEPTS USING C

Unit – I : Max. Marks : 70+30

Fundamentals of C programming Branching in C, If Statement, If-Else Statement, Nested if Statement, if-else if; goto statement, Switch, Break Statements, Loops, For, While, Do while, Nesting of Loops

UNIT – II :

Functions in C, Global and Local Variables, Parameter Passing, Standard Functions in Header files, Recursion.

Array in C, One Dimensional Arrays and Multi dimensional Arrays, Arrays as function arguments, Sorting, Searching and Merging.

UNIT – III

Data types, Scope and Visibility, Automatic Conversion of variables, different types of variables, include directive, define directive, define with arguments.

Pointers in C-Arrays and Pointers, Pointers to Functions, pointers and Strings command line arguments.

UNIT – IV

Structures and Unions Arrays as Structure Member, nested structure array of structures, structures as function arguments, pointers to a Structure, input and output elementary functions.

Unit – V

Screen Control, Creation of Windows, new design advanced file management, binary files, direct access files

Prescribed Book :
THINKING IN C By P.B. Mahapatra

Reference Books :
ANSI-C By Bala Guruswamy
C By Kernighar and Ritche
Complete Reference C By Herbert Schlidt
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).


UNIT - II: Branch and Departmental Accounts:


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)—Recording of partnership transaction and preparation of final accounts using computers. (24 hours)

UNIT - V : Company Accounts:

Issue of Shares at par, Premium and at Discount—Forfeiture and Reissue of Shares—Rights issue (Theory Only)—Recording of transactions relating to issue of shares using computers.

Issue and Redemption of Debentures—Redemption out of profits sinking fund method. Recording of transaction relating to issue and redemption of debentures using computers Underwriting of Issue of Shares (Simple Problems)

Suggested Readings:
2. Accountancy- I : Tulasian, Tata Mcgraw Hill Co
4. Financial Accounting : Dr.V.K.Goyal, Excel

Books
5. Introduction to Accountancy : T.S.Grewal, S.Chand and Co
6. Accountancy-I : Haneef and Mukherjee, Tata Mcgraw Hill co
7. Advanced Accountancy : Arulanandam, Himalaya publishers
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 :

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. Calculation of averages using computers.

UNIT - III : Measures of dispersion and Skewness :

UNIT - IV : Measures of Relation :
Meaning, definition and use of correlation - Types of correlation- Karlpearson’s correlation coefficient - Spearman’s Rank correlation-probable error-Calucation of Correlation by Using Computers.

Meaning and utility of Regression analysis comparison between, correlation and Regression - Regression Equations-Interpretation of Regression Co-efficient. Calcuation of Regression by Using Computers.

UNIT - V : Analysis of Time Series & Index Numbers:
of trend and seasonal variations using computers.
Meaning, Definition and Importance of Index Numbers-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. Calculation of index numbers using computers.

**Suggested Readings:**

2. Statistics-Problems and Solutions : Kapoor V.K.
4. Statistical Methods : Gupta S.P.
5. Statistics : Gupta B.N.
7. Statistics-Teory,Methods and Applications : Sancheti, D.C. & Kapoor V.K.
9. Statistics and their applications to Commerce : Borddigation

**PAPER : 203**

**FINANCIAL SERVICES - BANKING & INSURANCE**

PPW : 5 Max. Marks : 70+30

**Objectives :**

To impart knowledge on Banking and Insurance concepts and to gain an insight on Financial Services

**UNIT – I : Introduction of Financial Services**

a. Meaning of Financial Services, Structure of Indian Financial System Importance of Financial System for the economic development. (Financial and Banking system charts)

b. Definition of Bank, Functions of Commercial Banks and Reserve Bank of India. (Forms of various accounts and deposits)
c. Definition/meaning of insurance and reinsurance, principles of insurance, kinds of insurance, advantages of insurance, globalization of insurance and insurance sector reforms in India.

UNIT – II: Banking Systems and its Regulation

a. Banking systems – branch banking, unit banking, correspondent banking, group banking, deposit banking, mixed banking and investment banking. An overview of banking; banking sector reforms with special reference to prudential norms: capital adequacy norms, income recognition norms, classification of assets and NPAs; innovations in banking- ATMs, E-Banking, Credit, Online & offshore banking, etc (working and operations)

Regional Rural banks, Cooperative banks, Micro Finance, Priority Sector Lending, Indigenous banking, role of NABARD, Development Financial institutions – SFC. SIDBI.

UNIT – III: Banker and customer, loans and advances :

a. Banker and customer definition and their relationship, types of customers and modes of operations, procedure and precaution for opening an account, pass book & its features, Rights, duties and obligations of the banker. (Application forms for opening accounts, Cheque Books, pass books, requisition slips for withdrawals and deposits, bank statements, etc)

b. Promissory note and Bills of Exchange and Cheque, differences between them, types of crossing the cheque, payment of cheque and consequences of wrongful dishonor, collection of local and upcountry cheques, responsibility and liabilities of collecting banker and statutory protection to the collecting banker. (Promissory notes, B/E, Crossed cheques-various modes)

c. Types of loans and advances, principles of sound lending policies, credit appraisals of various forms of loans and advances- modes of creating charges- lien pledge, mortgage and hypothecation (Documents required for sanction of loans and advances)

UNIT – IV: Financial Markets & Services :

a. Indian Money Market- Characteristics, Structure, composition (call and noti money, market, treasury bills market, CDs, CPs, short term bill mai MMMFs and DFHI) problems and reforms in Indian money market (CDs, CPs, Treasury Bills)
b. Indian capital market—composition and growth of primary and secondary markets, differences between primary and secondary markets, capital market reforms and NBFCs in capital markets; Stock Exchanges, NSE, OTCEI, Online Trading and role of SEBI.

c. Financial intermediaries and services: Merchant bankers, Mutual funds, Leasing companies, Venture Capital Funds, Forfeiting, Loan Syndics Factoring, Custodial Services, Depository Services, and Depository Participants. (Documentation)

UNIT – V: Types of Insurance and its regulation

a. Life Insurance – Practical aspects of Life Insurance, procedure for issuing a life insurance policy, issue of duplicate policies, nomination, surrender value, policy loans, assignment, revivals and claim settlement. (Formats of types of Insurance)


Books Recommended:
1. Maheshwari and Paul R.R.: Banking theory law and practice
2. Sundaram and Varsheney: Banking theory law and practice
3. Tannans: Banking law and practice in India
4. Aryasri: Banking and Financial System
5. M.Y. Khan: Indian Financial System
6. P.K. Gupta: Insurance and risk management
7. Vijaya Raghavan Iyengar: Introduction to Banking
8. Guruswamy: Banking Theory Law and Practice, Tata
9. Aryasri & Murty: Banking and Financial Systems, Tata
10. Guruswamy: Merchant Banking and Financial Services, Tata
11. Murthy and Venugopal: Indian Financial System, IK International
12. Paul Suresh: Management of Banking and Financial Services, Pearson
Objectives:
To equip the students with the working knowledge of both direct and indirect taxes.

UNIT - I : Introduction

UNIT - II : Income Tax

Lab Work: Filling Relevant Forms for Individual Assessee.
Format and filling of Form : 16
Format and filling & filling of ITR-1 & ITR-2

UNIT - III : WEALTH TAX

Lab Work: Computation of Tax liability.

UNIT - IV : Sales Tax & Service Tax
Central Sales Tax :- Definitions - Dealer, Declared Goods, Place of Business, Sale, Sale Price, Turnover - Inter State Trade or Commerce - Computation of Taxable Turnover - Assessment and Returns under CST Act (Including Problems)

Service Tax Act, 1994 - Introduction - Meaning of Service - Classification of Taxable Services - Valuation of Taxable Services - Registration - Assessment Procedure.

UNIT V: Central Excise & Customs

Central Excise Duty - Definitions - Taxable Event under Central Excise - Types Duties - Classification - Valuation - Registration Procedure - CENVAT Credit.


References:
2. Direct taxes law & practice - Girish Ahuja, Dr. Ravi Gupta, Bharat’s
3. Direct taxes law & practice - BB Lai – Pearson’s
4. Indirect taxes law & practice - V.S. Datey, Taxmann’s
5. Indirect taxes - V. Nagaragan, Asia Law – House
8. Elements of Income Tax - Dr. P.V. Ramana Rao, Dr. A. Sudhakar D:
10. Income Tax Law & Practice - Gaur & Narang, Kalyani Publishers
12. Income Tax Law and Practice - N. Hariharan, Tata
13. Income Tax and Central Sales Tax: Lai Vashist, Pearson
UNIT – I:
Data and information-Limitations of manual data processing –
Advantages of data Base BDMS-Functions of DBA-Elements of
DBMS: DDL DML Entities, Sets and attributes. Data Base Tables:
Keys-Primary, secondary, composite and foreign key.

UNIT – II:
Relational Data Base : Entity-relationship-Types-I:I, I:M, M:N,
Strong and weak entities, Recursive Data Base Design,
Normalization : First, Second, third, BCNF fourth. Class diagrams
and entity relationship tables.

UNIT – III:
Creating Data Bases : Creating tables modifying table structures-
Data entry- Edit-Delete-Importing-Exporting tables using MS
Access.

UNIT - IV:
Queries : QBE-Select queries-Grouping-Parameters-Data
formatting, queries based on multiple sources-Cross tab queries-
Action queries-Make table queries-append-Delete and Update
queries using MS-Access.

UNIT - V:
Forms and Reports; Forms : Functions and uses-Creating, Modifying
labels-List boxes-Dialog boxes. Reports: Creating-Modifying
output format-Form letters. (Using MS Access)

Lab Work : (MS Access)
Creating tables entering data, viewing, editing, sorting, deleting,
moving data in Tables Simple queries using Employee data base,
inventory database, product data base, invoice data base, customer
database. Creating forms and reports using the database stated in
item no. 2
Books Recommended:

ELECTRONIC COMMERCE (203)

PPW: 5 Max. Marks: 70+30

UNIT – I:

UNIT – II:

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 Organizational E-Commerce.

UNIT - V:
Web-based Marketing- Introduction and Scope of Marketing-Business, Marketing and Information Technology congruence-

**Lab Work:**

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

**Suggested Reading:**

1. E-Commerce : A Managerial Perspective : Michael change. Et. A1
2. Electronic Commerce – Security : (Greenstein & Feinman Risk Management & Control
3. Frontiers of Electronic Commerce : Ravi Kalakota & A.B. Whinston
## B.Com. III - Year (Regular & Restructures Courses) - New - 2011

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<td>Paper-I: Business Laws (70+30 Assign)</td>
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<td>Paper-II: Corporate Accounting (70+30 Assign)</td>
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<td>Paper-III: Cost and Management Accounting (70+30 Assign)</td>
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<td>Paper-V: Business Communication (100 Theory)</td>
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<tr>
<td>Paper-VI: Advanced Corporate Accounting (70+30 Assign)</td>
<td>WEB Programming 70 = Theory + 30 = Practical</td>
<td>Fire and Marine Insurance (100 Theory)</td>
<td>Sales Promotion and Sales Management (100 Theory)</td>
<td>Sales Tax (Central AP &amp; Excise &amp; Customs Act (100 Theory)</td>
<td>Income Tax Procedures &amp; Practice - II (100 Theory)</td>
<td>Secretarial Practice (100 Theory)</td>
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<tr>
<td>Paper-VII: Advanced Management Accounting (70+30 Assign)</td>
<td>Relational Database Management Systems 70 = Theory + 30 = Practical</td>
<td>Properties and Liability Insurance (100 Theory)</td>
<td>Advertising - II (100 Theory)</td>
<td>Corporate Tax Management (100 Theory)</td>
<td>Other Taxes (100 Theory)</td>
<td>Corporate Law and Practice - II (100 Theory)</td>
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B.Com. THIRD YEAR

Paper -1 :
BUSINESS LAWS

Paper : 303  Max. Marks : 70+30
PPW : 4+1

Objective:

To make the students learn the basics of business laws and apply them in real life situations.

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.

(Lab work: Students are expected to know the cases of Contract Act and able to create a written Contract)

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.
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.


(Lab work: Students are expected to know the Model for of 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 Right to Information Act. Students are advised to refer to the Internet Website and prepare the assignments)

UNIT - V: Company Law:


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:**
2. Kapoor ND: Mercantile Law, Sultan Chand
3. Kapoor ND: Company Law, Sultan Chand
4. S.N.Maheshwari : Business Laws - Himalaya
5. Balachandran V: Business Law, Tata
6. Tulsian: Mercantile Law, Tata
7. Tulsian: Business Law, Tata
8. Gogna: A Text books 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
15. Bare Acts of different laws (As per the syllabus)- Law Publico
16. Company Act- Law Publico
17. Consumer Protection Act-Law Publico
18. IPR (Intellectual Property Rights)- Law Publico
19. Cases of different Business laws- Law Publico

**PAPER - II**

**CORPORATE ACCOUNTING**

Paper : 301 Max. Marks : 70+30
PPW : 4+1

**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 and 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 guidelines. 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; Sulthan Chand & Sons
3. Accountancy - III, Tulasian, Tata Mcgraw Hill Co.
4. Advanced Accountancy, Arulanandam; Himalaya publishers;
5. Accountancy - MLS.P. Jain & K.L Narang; Kalyani Publishers
8. Advanced Accountancy: Shukla and Grewal; S.Chand & Co
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

**PAPER - III**

**COST AND MANAGEMENT ACCOUNTING**

Paper : 302  
PPW : 4+1  
Max. Marks : 70+30

**Objectives:**

1. To impart conceptual knowledge of costing and management accounting  
2. To train the students in finding the cost of products using different methods of costing  
3. To equip basic skills of analysis of financial information to be useful to the management

**UNIT - I : Introduction**


Cost concepts-Cost classification -preparation of cost sheet.  
Relationship of costing department with other departments.
UNIT - II : Elements of Costs.

Material Cost: direct and indirect material cost, Inventory control techniques-stock levels, EOQ. ABC analysis. Issue of materials to production- pricing methods-FIFO, LIFO with base stock, average methods. Labour cost: direct and indirect labour cost-methods of payment of wages including incentive plans -Halsey and Rowan plans, Tailors Piece Rate method.

Overheads: features, classification, methods of allocation and apportionment of overheads.

(Computer lab work: Computation of stores ledgers, labour cost / payment of wages, and overheads - using accounting package)

UNIT - III : Methods of Costing.

Single or Output Costing, job and contract costing : Features, costing process-computation of cost

Process Costing: features, treatment of normal and abnormal losses, preparation of process cost accounts (excluding equivalent products and inter process profits)

(Computer lab work: Cost sheet preparation, job and contract costing and computation of process costs - using accounting package)

UNIT - IV : Costing Techniques for Decision making:

Marginal Costing-Meaning - Importance - Marginal cost Equation - Difference between Marginal costing and Absorption costing - Applications of Marginal costing -Break Even Analysis-Meaning and Importance - Break even chart and different formulas (Simple problems)

Budgets - Meaning and importance - Budgeting-meaning and importance -Budgetary Control-Meaning and importance-Types of Budgets - Fixed Budget-Flexible Budget-Cash Budget - Sales Budget - Production budget (Simple problems)

Standard Costing-Meaning and Importance-Variance analysis-Material and labour Variances (Simple problems).

(Computer lab work: Budgeting, Marginal costing & calculation of Break-even and standard costs determination - using excel package / accounting package)
UNIT - V : Financial Statement analysis:

Financial statements-features, limitations. Need for, Meaning, objectives, and process of financial statement analysis-Methods and techniques of analysis (Theory Only)

Fundsflow Analysis and Cashflow Analysis (as per AS-3)

Ratio Analysis. Calculation of liquidity, solvency, profitability and turnover ratios-Interpretation of ratios

(Computer lab work: Financial statement analysis, funds flow, cash flows and ratio analysis - using excel package / accounting package; Preferably, students are expected to learn financial statement analysis using Excel features)

Suggested Readings:
1. Cost and Management Accounting : Jain and Narang, Kalyani Publishers
3. Cost and Management Accounting : M.N Arora Himalaya Publishing

PAPER - IV
AUDITING

Paper : 304 Max. Marks : 70+30
PPW : 4 + 1

Objectives :

i) To impart knowledge pertaining to basic concepts of auditing

ii) To acquaint oneself with auditing procedure and 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

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 programme 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.


Lab Work: Collection of Model Audit Reports from Local Auditor and Preparation of similar reports.

UNIT - V: Report Writing


(Lab Work: Drafting of model business letters and Preparation of business reports.)

Suggested Readings:
1. Practical Auditing (Himalaya Publication) : R.G. Saxena
2. Contemporary Auditing : Kamal Gupta
3. Contemporary Auditing : Spicer & Pegler
4. Principles and Practices of Auditing : Jagdish Prakash
5. Principles of Auditing : Ghatalia
9. Auditing : N.D. Kapoor
UNIT - I:
Role of Communications Business: Basic Elements of communication process level of communication - Forms, Model and media of communication - Verbal and nonverbal communication - functions and Types.

UNIT - II:
Organisational Communication: Communication dimensions in organizations Net work - communication structures - Communication in different situations.

UNIT - III:
Non-Verbal Communication: Intra and inter personal communication - The process of Intra and inter personal communication. The effects of Intra and Inter personal variables on effective communication.

UNIT - IV:
Verbal Communication: Business letters - Types - basic principles, Style and tone - Letters relating to calling for a post, Calling for interviews -Appointment orders - Termination order - Business Enquiries - Orders Regret - Conciliation of orders - Complaints and Adjustments.

UNIT - V:
UNIT - I:


UNIT - II:


UNIT - III:


UNIT - IV:

Active Server Pages (ASP) Introduction - Scripting Languages and Script Engines in ASP - ASP Objects - Data Access Technology - ASP Application - Information Search Tools.

UNIT - V:


Lab Work:

Creation of a Web site with Dynamic functionality using client-side and server-side scripting.

Suggested Readings:

1. Microsoft Official Curriculum.
2. Essential XML: Box
3. Dynamic HTML: Rule
4. HTML for the WWW: Castro
PAPER - VII

RELATIONAL DATABASE MANAGEMENT SYSTEMS

UNIT - I:

UNIT - II:

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:

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
UNIT - I : Holding Companies :


Lab : Computation of Problems using Excel and Accounting packages.

Unit – II : Electricity Companies : (Double-Accounting System)


Lab: Computation of Problems using Excel and Accounting packages.

Unit - III : Accounting for price level changes (Inflation Accounting)

Introduction, history, limitations, profit measurement under different systems of accounting, methods of accounting for price level changes, current cost accounting (CCA) – methods, different approaches, measurement of profits, merits and demerits, preparation of income statement, cost of sale of adjustment, depreciation
procedure under CCA. Preparation of current cost balance sheet. (CCB).

**Lab:** Computation of Problems using Excel and Accounting packages.

**UNIT – IV : Human Resource Accounting**


**UNIT – V : Liquidation of Companies :**

Scope, contributory preferential payments, preference dividend. Statement of affairs and deficiency surplus account. Liquidators final statement of account, liquidators remuneration, receiver for debenture holders. 13 list contributories.

**Lab:** Computation of Problems using Excel and Accounting packages.

**Suggested Readings:**

1. R.L. Gupta, M. Radha swamy : Corporate Accounting, Sultan Chand
3. Tulsania : Advanced Accounting. Tata Magrahills publications
4. Jain & Narang : Corporate Accounting, Kalyani publications
The objectives of this paper is to familiarize the student with the tools and skills of decision making in management accounting.

UNIT - I : Introduction :


UNIT - II : Business Budgets – Budgetary Control – Capital Budget :


UNIT – III : Working Capital :


UNIT – IV : Marginal Costing & Break Even Analysis :

Concept- of Marginal costing – variable & absorption costing – Benefits and limitation cost, volume and profit analysis Break even point – Margin of safety – Make or buy decision.

UNIT – V : Standard Costing & Variance Analysis :

B.Com. III Year (General)  
ELECTIVES - NEW - 2011.

I. INSURANCE  
1. Life Insurance  
2. Non-Life Insurance

II. BANKING  
1. Baking in India  
2. Computer Applications in Banking

III. RETAILING  
1. Retail Management  
2. Retail Marketing & CRM

IV. TAXATION  
1. Income Tax - I  
2. Income Tax - II

V. FINANCE  
1. Financial Management  
2. Micro-credit and Foreign Trade Finance

VI. MARKETING  
1. Principles of Marketing  
2. Rural Marketing

VII. SECRETARIAL PRACTICE & OFFICE MANAGEMENT  
1. Secretarial Practice  
2. Office Management

VIII. COMPUTER APPLICATIONS-I  
1. Database Management System  
2. Electronic Commerce

IX. ACCOUNTING  
1. Advanced Corporate Accounting  
2. Advanced Management Accounting
ELECTIVES

ELECTIVE - I : INSURANCE
PAPER - I : LIFE INSURANCE
PAPER - II : GENERAL INSURANCE

LIFE INSURANCE


UNIT - I :

UNIT - II :

UNIT - III :

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

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

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.
6) Life & Health Insurance: Black, Pearson
7) Fundamentals of Life Insurance: Theory & Applications: Kaninika Misra, PHI
8) Insurance: Theory & Practice: Tripathy & Pal, PHI
9) Managing Life Insurance: Kutty, PHI.
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.

UNIT - II: Principles of General Insurance:
Principle of Insurable Interest - Utmost Good Faith-Indemnity - Contribution - Subrogation - Proximate Causes

UNIT - III: Insurance Forms:

UNIT - IV: General Insurance Policies:
Fire Insurance; Marine Insurance; Miscellaneous insurance - Motor and Liability insurance policies.

UNIT - V: Claims:
Claims - Surveyors - Investigation - Negotiation and Assessment Reserves and Claims Expenses.

Suggested Readings:
3. IC-01 : Principles of Insurance, Insurance Institute of India.
7. Tripathi & Pal; Insurance Theory & Practice, PHI
UNIT - I : Introduction :
Nature and scope of marketing; Importance of Marketing as a business function, Importance of marketing in India context, Marketing concepts - Selling vs. marketing; Marketing mix; Marketing environment.

UNIT - II : Consumer Behaviour and Market Segmentation :
Nature, scope and significance of consumer behavior, consumer behavior theories, Market segmentation concept and importance; Bases for market segmentation.

UNIT - III : Product :
Concept of product, Types of products, New product development; packing role and function, Brand name and trademark; After sales services, Product life cycle concept.

UNIT - IV : Price & Promotion :
Importance, price as marketing mix; Factors influencing price determination of a product / service; Discount and rebates. Promotion: Methods of promotion; Optimum promotion mix; Advertisement media their relative merits and limitations.

UNIT - V : Distribution Channels and Physical Distribution :
Distribution channels - concept and role; types of distribution channels; Factors affecting choice of distribution channel; Retailer and wholesaler; Physical distribution of goods, Transportation; Warehousing; Inventory control; Order Processing.

Suggested Readings:
1. Philip Kotler : Marketing, Prentice Hall
2. William M. Pride and O.C. Ferrell : Marketing; Houghton -Mafflin Boston
4. Lamb Charless W. et al: Principles of Marketing; South Western Publishing
5. Cravens David W et al: Marketing Management; Richard D. Irwin
6. Kotler Philip and Armstrong Gary: Principles of Marketing; Pearson
13. Chandra Bose: Modern Marketing, PHI.
UNIT - I: Rural Marketing:

Definition of rural area, Importance of rural marketing, nature and scope of rural marketing, size of rural market, Distinction between Rural and Urban Marketing.

UNIT - II: Rural Marketing Environment:

Geographical, economic, Scio-cultural and infrastructural factors. Factors influencing Rural marketing operations.

UNIT - III: Rural Consumer:

Characteristics, product and brand awareness in rural marketing - Attitude and behavior, Buying patterns and influences; Segmenting rural markets.

UNIT - IV: Rural Marketing Strategies:

Product Planning for rural marketing, quality and size; packaging and branding decisions, pricing decisions.

UNIT - V: Promotion and Distribution in Rural Markets:

Media and Advertising copy decisions; Distribution channels and logistics in rural markets.

Suggested Readings:
2. Neelameghan S.: Marketing in India; Cases and Reading; Vikas Publishing House