RANI CHANNAMMA UNIVERSITY

BELAGAVI

COURSE STRUCTURE AND SYLLABUS

FOR

B.Com

(V SEMESTER)

w.e.f. Academic Year 2017 - 18 & Onwards

Rani Channamma University, Belagavi

Department of Post Graduate Studies and Research in Commerce

Proposed B.Com Course Structure of V & VI Semester w. e. f. Academic year 2017-18

FIFTH SEMESTER						
5.1	Management Accounting	4	3	20	80	100
5.2	Income Tax – I	4	3	20	80	100
5.3	Elements of Costing – I	4	3	20	80	100
5.4	Small Business and Economic Development	4	3	20	80	100
5.5	Computer Application – IV	4+2	3	20	80	100
Group – I Finance and Taxation						
5.6	Indian Financial Markets – I	4	3	20	80	100
5.7	Goods & Services Tax- I	4	3	20	80	100
Group – II Insurance and Banking						
5.6	Fundamentals of Life Insurance	4	3	20	80	100
5.7	Fundamentals of Banking – I	4	3	20	80	100
Group – III Marketing						
5.6	Fundamentals of Rural Marketing	4	3	20	80	100
5.7	Fundamentals of Advertising and Salesmanship	4	3	20	80	100
Group – IV Statistics						
5.6	Advanced Business Statistics - I	4	3	20	80	100
5.7	Advanced Business Statistics – II	4	3	20	80	100
SIXTH SEMESTER						
6.1	Modern Auditing and Practices	4	3	20	80	100
6.2	Income Tax – II	4	3	20	80	100
6.3	Costing Methods and Techniques – II	4	3	20	80	100
6.4	Indian Economics	4	3	20	80	100
6.5	Computer Application in Business – V	4+2	3	20	80	100
Group – I Finance and Taxation						
6.6	Indian Financial Services	4	3	20	80	100
6.7	Goods and Services Tax- II	4	3	20	80	100
Group – II Insurance and Banking						
6.6	General Insurance	4	3	20	80	100
6.7	Computer Applications in Banking	4	3	20	80	100
Group – III Marketing						
6.6	Service Marketing	4	3	20	80	100
6.7	Consumer Behavior and Marketing Management	4	3	20	80	100
Group – IV Statistics						
6.6	Advanced Business Statistics – III	4	3	20	80	100
6.7	Advanced Business Statistics – IV	4	3	20	80	100

Note: 1. WTHs: Weekly Teaching Hours   2. ED: Examination Duration

3. IA: Internal Assessment Marks   4. SEE: Semester End Examination
Marks

B. Com V Semester Syllabus implemented from academic year 2017-18

B.COM V SEMESTER

5.1 MANAGEMENT ACCOUNTING

Lecture per Week: 4 hours Max Marks: 80 (End Sem.) + 20 (IA) = 100

Exam Duration: 3 Hours

OBJECTIVES:

1. To familiarize students with various concepts, terms and tools of Management Accounting.
2. To develop financial analytical skill of students.
3. To create consciousness among the students about sources and application of funds.

Units	Topics	No of periods
I	**Introduction to Management Accounting:** Meaning and definition of Management Accounting, Origin, Scope, Objectives and Functions of Management Accounting, Advantages and Disadvantages of Management Accounting, Distinction between Financial Accounting and Management Accounting, Distinction between Cost Accounting and Management Accounting, Installation of Management Accounting System, Tools and Techniques of Management Accounting, Role of management Accountant.	10
II	**Financial Analysis & Interpretation:** Meaning and definition of Financial Analysis, Difference between Analysis and Interpretation, Objectives, Types of Financial Analysis, Steps in Financial Analysis, Tools of Financial Analysis; Comparative Financial Statement, Common - size Financial Statements and Trend Analysis, Uses and Limitations of financial analysis.	10
III	**Ratio Analysis:** Meaning, definition, Importance, Mode of Expression, Advantage and Limitations of Ratios. Classifications of Ratios, a) Liquidity Ratios: Current Ratio, Liquidity Ratio, b) Solvency Ratios; Debt-Equity Ratio, Proprietary Ratio, Capital Gearing Ratio, c) Efficiency Ratios; Fixed Assets Turnover Ratio, Working Capital Turnover Ratio, Stock Turnover Ratio, d) Profitability Ratios; Gross Profit Ratio, Net Profit Ratio, Operating Profit Ratio & Operating Ratio.	10
IV	**Funds Flow Statement:** Meaning of Funds, Flow of Funds and Funds Flow Statements, Objectives difference between Income Statement and Funds Flow Statement difference between Balance Sheet and Funds Flow Statement, Steps in Preparation of Funds Flow Statement Schedule of Changes in Working Capital, Funds from operation, Treatment of Provision for Taxation and Proposed Dividend, Sources and Application of funds, uses and limitations of Funds Flow Statement.	10
V	**Cash Flow Statement:** Meaning, Objectives, Difference between Cash Flow and Funds Flow Statement, Steps in preparation of cash flow statement, cash from operations, sources and applications of cash, cash flow Statement under traditional method, Cash flow Statement as per AS3 (Revised) uses and limitations of Cash flow	10
	Suggested Project Report: Preparation of Project Report on Financial analysis of any company /Bank/co-operative society.	

SUGGESTED REFERENCES:

1. Hingorani, Ramanathan and Grewal; Management Accounting: Sultan Chand, & Sons Darya ganj, New Delhi - 40002
2. I. M. Pandey; Management Accounting: Vikas Publishing House Pvt. Ltc!, New Delhi.
3. Ravi M. Kishor; Cost and Management Accounting: Taxman Allied Services (Pvt,Ltd) New Delhi.
4. Dr. S. N. Maheshwari; Principles of Management Accounting: Sultan Chand and Sons, New Delhi.
5. M. Y. Khan & P. K. Jain; Management Accounting: Tata Mcgraw Hill Publications, New Delhi.
6. Vinaykumar & Joshi; Principle of Management Accounting: Himalaya Publishing House Mumbai.
7. Dr.J.G.Naik, Management Accounting, R.Chand & Sons, New Delhi.
8. Dr.R.V.Diwan, Management Accounting, Jaymala publications, Belgaum.
9. Dr.B.B.Kalatippi, Management Accounting, Siddalingeshwar Prakashan, Gulbarga
10. Dr. G. B. Baligar, Principles of Management accounting, Ashok Prakashan, Hubli.

5.2. INCOME TAX - I

Lecture per Week: 4 hours   Max Marks: 80 (End Sem.) + 20 (IA) = 100
Exam Duration: 3 Hours

OBJECTIVES:
1. To gain the knowledge of the provisions of Income Tax to make the B. Com. Graduates more responsive and relevant to the changing Finance Act and Income Tax Act.
2. To make the B. Com. Graduates more knowledgeable in the field of Income tax so that they can be self Employed as Tax Practitioners.

Units	Topics	No of periods
I	**Introduction:** Meaning and terms used: Person, Assessee, Assessment year, Previous year, Income (definition and Concepts), Gross Total Income, Total Income, Deemed Income, Rate of Income Tax. Income Tax Authorities, Kinds of Assessments , Assessment procedure, PAN	10
II	**Exempted Income:** Agricultural Income (meaning and aggregation), u/s 10, Practical Problems on exempted income concerned only with individual & firm. Residential Status: Rules for determining residential status of Individual, Firm and Company. Need to determine residential status, Incidence of tax and residential status of Individuals only, Practical problems.	10
III	**Income from Salary:** Salary, Allowances, Perquisites and retirement benefits, deductions, computation of Income from Salary, Practical problems on salary.	10
IV	**Income from House Property:** Annual value, Let out property, Self occupied properties, Deemed to be let out property, Deductions, Computation of house property income, Practical problems on House Property	10
V	**Income from Business and Profession (Individuals only):** Basis of charge, Meaning of Business, Depreciation and other permissible deductions, allowable expenses u/s 30 to 37. Disallowable expenses, Computation of business Income. Income from Profession: (Individuals only): Basis of charge, Meaning of Profession, Computation of Income from Profession of Lawyers, Doctors, Chartered Accountants and Architects, Practical problems based on receipts and Payments and Income and expenditure a/c.	10

SUGGESTED REFERENCE:
1. Dr. H. C. Mehrotra : Income Tax Law & Accounts
2. Dr. S. P. Goyal: Sahitya Bhavan Publications, Agra
3. Shri. T. N. Manoharn: Direct Taxes, Snow White Publications
4. Dr. R. V. Diwan, Dr. R. G. Allagi & Shri. G. S. Bhat: Income Tax – I & II
5. Dr. Vinod Singhania : Students' Guide to Income Tax
6. Dr. Girish Ahuja & Ravi Gupta : Direct Taxes, Bharat Publications
7. M. B. Kadkol: Income Tax
8. Dr. G. B. Baligar, Income Tax Ashok Prakashan, Hubli.

5.3. ELEMENTS OF COSTING-I

Lecture per Week: 4 hours   Max Marks: 80 (End Sem.) + 20 (IA) = 100
Exam Duration: 3 Hours

OBJECTIVES:
1. To arrive at the cost of production and services of every unit, job, process, operation or department by close analysis of all expenditure.
2. To take proper management decisions as to inefficiencies, wastes etc
3. To serve as a guide to price fixing.
4. To control the cost

Units	Topics	No of periods
I	**Introduction to Cost Accounting:** Limitations of financial accounting - meaning of cost , costing , cost accounting and cost Accountancy – Objectives and functions of cost Accounting – Advantages and limitations of Cost Accounting –Financial Accounting V/s Cost Accounting – Steps for installation of a costing system- Meaning of cost center, cost unit and cost Audit	10
II	**Classification of Costs:** Elements of costs - Materials, Labour and overheads – Cost classification – Meaning and importance of Cost sheet – specimen of Cost Sheet. (Simple practical problems.)	10
III	**Material Cost – Accounting and Control :** Meaning and types of materials – essentials of material cost control – Purchase – Functions of Purchasing department- Steps of purchase procedure – Calculation of EOQ – Storage and its significance – Fixation of different levels of stock – Meaning of Bin card and stores ledger – methods of pricing the material issues (FIFO,LIFO only)	10
IV	**Labour Cost – Accounting and Control :** Meaning and types of labour – Labour Costs – Labour turnover – Causes and effects of Labour turnover – Meaning of Time Booking and methods of Time Keeping – Job Card – Idle Time – Overtime – Systems of wage payment – Time wage System – Piece rate Systems, Straight, Taylor, Merricks. Halsey & Rowan Incentive Plans.	10
V	**Overhead Cost – Accounting and Control :** Definition – Classification – Allocation and Apportionment of overheads – Basis for Allocation and Apportionments – Re- apportionment of overheads – Simultaneous Equation and Repeated Distribution method only – Absorption of overheads – Under and over recovery of overheads- Methods Of Absorption – Direct Material , Direct labour, Labour Hour and Machine Hour	10

SUGGESTED REFERENCES:

1. Cost Accounting: R.S.N Pillai, V Bagvathi - S Chand Publishers
2. Cost Accounting: P.T.Patanshetti, V.A. Patil R Chand – New Delhi
3. Cost Accounting: B.K. Bihar – Academic Publishers Kolkatta
4. Costing Simplified: Wheldon's –Donal & Evans
5. Cost Accounting: M N Arora -Vikas Publication New Delhi
6. Cost Accounting- I : Dr B.B .Kalatippi , Dr G G Karalatti and Siddalingeshwar Prakashan Gulbaraga
7. Dr. G. B. Baligar, Elements of Costing and Costing Methods & Techniques, Ashok Prakashan, Hubli.

5.4 SMALL BUSINESS & ECONOMIC DEVELOPMENT

Lecture per Week: 4 hours   ax Marks: 80 (End Sem.) + 20 (IA) = 100

Exam Duration: 3 Hours

OBJECTIVES:
1. To acquaint the students with basics of small enterprises.
2. To prepare the students to set up and manage the small scale industries.

Unit	Topics	No of Periods
I	Micro, Small and medium enterprises – meaning & importance in Indian economy – economic development – meaning and process.	08
II	Starting a New Business – Search for a Business idea – concepts of project – project identification & formulation – project report	12
III	Sources of Finance – Institutional finance for MSMEs – SFCs, SIDO, NSIC, SIDBI, NISBUD, SISI, MUDRA bank, Micro Finance	10
IV	Creativity – sources & process, Innovation sources and types of innovation.	08
V	Role of DIC in promoting MSMEs, Industrial Estates, Govt. Schemes and incentives and policy for MSMEs	12

Books for Reference
01 Fundamentals of Entrepreneurship and small business: Arora & Soad, Kalyani Publishers,
02 Small Scale industries and entrepreneurial development By CSV Murthy, Himalaya Publishing House.
03 Enterpreneurial Development by S S. Khanaka
04 Dynamics of Entrepeil Deelopment a management- Vasant Desai. (Himalaya Publication)
05 Enterpriship a small business- Dr. PM Chirantimath (Pearson Publications)

5.5. COMPUTER APPLICATION - IV

Lecture per Week: 4 hours   Max Marks: 80 (End Sem.) + 20 (IA) = 100

Exam Duration: 3 Hours

OBJECTIVES:

1. To introduce the students to online business.
2. To train students to design webpage and window based application.

Units	Topics	No of periods
I	**E-Commerce**: Overview of E-commerce, Definition, E-Business, benefits of E-commerce, Impact of e-Commerce on Business models. E- Commerce applications- Market forces influencing highway- Global information distributed networks. Consumer oriented E-commerce applications, Electronic payment system, types of payment systems (Credit Card, E-cash, Smart Card-Digital payments.) Risks in e-Payments, designing e-Payments, E-business applications, Internet bookshops, Internet banking, online share dealing grocery supply, software support, electronic newspaper and virtual auctions.	10
II	**Concepts of Computer Networks:** Network Concepts, Categories of Network, LAN, WAN, MAN, Internet, Intranet and Extranet, Seven Layers of the OSI Reference Model, Business through Internet.	10
III	**HTML:** Introduction, HTML editors, HTML Document Structure. HTML tags, Formatting Text in HTML, FONT and other tags. Paragraph tags, Adding graphics to web pages, Adding links to web pages, external and internal links. Using tables in HTML documents, adding list to web pages. Adding frames to web pages, HTML forms, Marquee tag, Image maps, SGML. Creating web page using web page wizard.	10
IV	**Visual Basic .net:** Introduction to Visual Basic.net, VB.net Environment, Menu Bar, Tool Box, Properties Box, Tool Bar, Project Box, Screen Box, Customizing the Environment, Inserting Dialog Box, Label, Combo, Picture, Frames, Scroll Bar and Sliders. Working with Forms, Changing the properties of the Form, Multiple Forms, Designing Menus, Hierarchy, Expressions, I/O Operations, Branching, Looping.	10
V	**Electronic Data Interchange (EDI) and Electronic Payment System :** Introduction, Advantage and Disadvantage of EDI and Electronic Payment Systems, Supply Chain Management, Business Process Re-engineering commerce providers legal issues and Securities, Money Credit Cards ,Transactions and Validation, Digital Certification Authentication.	10
	LAB WORK PRACTICALS Creating simple static web site using HTML and Microsoft front page editor. Practical's based on Visual Basic .net. Note: Journal preparation mandatory. Case study question from VB.net.	

SUGGESTED BOOKS/WEBSITES:
1. E- commerce – A Managerial Perspective: michael change, et al.
2. E- Commerce- Dr Shivani Arora
3. E- Commerce: an Indian perspective: Joseph.
4. E- Commerce- David Whitely- McGraw Hill.
5. www.Internet.com
6. www.livinginternet.com
7. www.visualbasicbooks.com

GROUP-I
FINANCE AND TAXATION
5.6 Indian Financial Markets

Lecture per Week: 4 hours   Max Marks: 80 (End Sem.) + 20 (IA) = 100
Exam Duration: 3 Hours

OBJECTIVES:
1) To equip the students with knowledge organized Indian Financial System.
2) To enhance the knowledge of students about the working of Financial Markets.
3) To upgrade the knowledge of students in the field of stock exchange and mutual funds.

Units	Topics	Hours
I	**Introduction:** Financial System- Definition-Meaning-Objectives-Structure of India Financial System – Issues in India Financial System	10
II	**Financial Markets:** Financial Markets- Meaning-Characterstics-Classification – Money Market-Meaning –Features-Functions-Players-Instruments.	10
III	**Capital Market:** Definition-Meaning-Features-Functions-Players and Instruments-Primary Capital Market-Mechanism of New Issue	10
IV	**Secondary Capital Market:** Stock Exchange- Meaning-Objectives-Significance of Stock Exchange in India-Jobbers Brokers-Sub brokers-Market Making-Settlement Procedure.	10
V	**Mutual Fund:** Definitions- Meaning – Characterstics-structure-Functions-Institutions in MFs- Types of Schemes-Risks- Determination of NAV Problems on NAV.	10

Skill Development:
1. Collection of various formats of money and capital market instruments.
2. Leaning broker, jobbers procedures & forms
3. Calculating NAV

Suggested References:
1. L. M. Bhole: Financial Institutions and Markets Structure, Growth and Innovations. He McGraw Hill Publishing Companies, New Delhi 2006.
2. Bharati V. Pathak : Indian Financial System- Person Education (Singapore) Pvt. Lts., 2006.
3. H. R. Machiraju: Indian Financial System Vikas Publishing House Pvt. Ltd. 2006
4. M. Y. Khan : Financial Services The Tata McGraw Hill Publishing Companies Ltd. New Delhi 2006.
5. M. Y. Khan : Indian Financial System The Tata McGraw Hill Publishing Companies Ltd., New Delhi 2006.

5.7 Goods and Services Tax (GST)-I

Lecture per Week: 4 hours   Max Marks: 80 (End Sem.) + 20 (IA) = 100
Exam Duration: 3 Hours

Objectives: 1. To equip the students with the knowledge of Goods and Service Tax.
             2. To make the B. Com students more knowledgeable in the field of GST
               so that they can be self employed as tax consultants / practices.

Units	Topics	Hours
I	**Introduction to GST :** Present Indirect Tax Structure, Problems of Indirect Taxes, Need for Introduction of GST, Definitions of GST, Meaning of the term GST, Commodities to be kept outside the preview of GST, Other Indirect Taxes Centinere Post GST, Dual model of GST, (Central GST (CGST) and state GST (SGST), IGST (Interstate goods and service tax), Feature of IGST.	10
II	**Extent and Definitions of GST:** Scope of GST (Section 1), Definitions (Section 2), Actionable claim, Address of Delivery, Address of Records, Adjudicating Authority, Agent, Aggregate Turnover, Agriculture, Agriculturist, Appointed day, Assessment.	10
III	**Exemptions from GST:** Meaning of exemptions, Exempted Suppliers, Out of Scope of suppliers a) Unregistered business b) Deemed business enterprises c) Government Department other public sector bodies. Categories of exemptions 1. Merit based exemptions / concessional exemptions 2. Technical exemptions Immovable properties, Financial services	10
IV	**Registration process in GST:** Meaning of registration, Types of registration, Compulsory registration, Casual dealer non – resident supplier, Registration process for new applicants, Compounding dealer, Black listing dealer, Surrender of registration, Cancellation of Registration.	10
V	**Supply of goods and services under GST:** Meaning of supply goods, Meaning of supply of services, Conditions for taxability of supply of goods and services under GST, Place of supply of goods and service rules under GST, Principles of GST, Places of supply rules for goods, (Supply of goods through electronic mode), Places of supply rules for services (Electronically supplied service).	10

SUGGESTED REFERENCES:
1. Goods & Service Taxes : V.S.DATEY, Taxmann.
2. Glimpse of Goods and Service Tax, Sathpal Puliana, M. A. Maniyar, Karnataka Law Journal Publications, Bangalore.
3. Goods and Service Tax by Pullani and Maniyar, published by Law Journal Bangalore.
4. www.gst.gov.in, ctax.kar.nic.in

Group – II
Insurance and Banking
5.6   FUNDAMENTALS OF LIFE INSURANCE

Lecture per Week: 4 hours   Max Marks: 80 (End Sem.) + 20 (IA) = 100
Exam Duration: 3 Hours

Units	Topics	No. of Periods
I	**Life Insurance:** Concept, Definition, Basic Principles of Life Insurance: Utmost good faith, Insurable Interest, Cooperation and Law of Large Numbers.	10
II	**Functions of Life Insurance** – Total Personal Financial Planning, Risk Management- loss of life, loss of health, retirement.	10
III	**Basic Plans:** Whole Life Term, Endowment, and Unit Linked Emergence and Nature of New Products in Advanced Countries: Flexible Premium Plans, Universal Life Policy	10
IV	**Health Insurance**: Coverage and plans; Annuities – characteristics and Types.	10
V	**Individual Life Health Insurance:** Group Life and Health Insurance – Types, Characteristics, Disadvantages and Advantages	10
	Lab Work: Developing case studies for personal financial planning by considering individual financial position and objectives. It includes income assets, non-income assets, liabilities and objectives to fulfill of an individual, Lab: Collecting broachers of all plans (Whole life, Term, Endowment and Unit Linked) from different life insurance companies and identifying their features comparative analysis- Filling proposals form. Lab: Collection broachers of all plans (Individual and Group Plans for life, health and retirement) from different life insurance companies and identifying their features- Comparative analysis – filling the claim form for settlement. Lab: Collecting Broachers of all plans(Medical expense and retirement) from different life insurance companies and identifying their features- Comparative analysis – filling proposal form	

Suggested References:
1. Principles of life insurance : IC – 01 Insurance Institute of India, Mumbai\
2. Practice of Life Insurance: IC-02 Insurance Institute of India, Mumbai
3. Essentials of Risk Management and Insurance : Vaghan EMMETTJ and Therese
4. Principles of Life Insurance : Dr. Shrikrishan Laxman Karve, Himalaya
5. Principles & Practices of Insurance: Dr. P. Periaswamy Himalaya
6. Life & Health Insurance : Black, pearson
7. Fundamentals of Life Insurance: Theory and applications: Kannika Misra, PHI
8. Insurance: Theory & Practice : Tripathu & Pal PHI
9. Managing Life Insurance: Kutty PHI

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5.7 FUNDAMENTALS OF BANKING

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Lecture per Week: 4 hours   Max Marks: 80 (End Sem.) + 20 (IA) = 100

Exam Duration: 3 Hours

OBJECTIVES:
1. To study the role of banks in the current Indian Economy.
2. To study brief history of commercial banking in India, their functions and major items of liabilities and assets.

Units	Topics	No of Periods
I	**Commercial bank** – functions –Banker customer – Meaning and definitions – Relationship between banker and customer – general relationship – special relationship – obligation to honour cheques, secrecy maintenance – banker's lien- right to set-off.	10
II	**Banking Operations:** Operations of bank a/cs savings deposit-current deposit-recurring deposit – fixed deposit – types of customers – procedure for opening and closing of accounts – individuals – minor – married women – lunatics – drunkard and illiterate – joint account.	10
III	**Cheques** – definition – features – crossing types – endorsement – types Internet banking – Mobile Banking – ATM – ETF – Core Banking Solutions (CBS) – e-banking-ombudsman – Recent trends in Banking.-(E-Banking ,A.T.M. credit and Debit card)-.	10
IV	**Loans and advances** – principles of lending – secured and unsecured loans – modes of securing security –lien – hypothecation and mortgages-advances against securities – stocks-shares and debentures –land and building-plant and machinery-life policies-fixed deposits-documents of title to goods-book debts.	10
V	**Paying banker collecting banker** – duties – conversion – negligence – legal protection – duties and protection of paying and collecting banker	10

SUGGESTED REFERENCE:
1. Banking Theory, Law and Practice – Gordon E and Natarajan K – Himalaya Publishing House, Mumbai 2007
2. Practical Banking – M.Radhasamy, S.Chand & Co.., Chennai 2007
3. Banking Law and Practice, Dr.S. Gurusamy, Vijay Nickolas Imprint, Chennai
4. Banking Theory, Law and Practice, Triloc Chhabta, DhanpadRai & Sons, New Delhi 2007
5. Banking Theory, Law and Practice, P.Saravanavel, Kedar Nath Ram Nath New Delhi
6. Tannans – Banking Law and Practice in India
7. Sayers R.S. – Modern Banking
8. Shekhar K.C. – Banking Theory and Practice
9. Basu S.K. – Current Banking Theory and Practice
10. Vaish M.C. – Modern Banking
11. Panandikar S.G. – Banking in India
12. Maheshwari S.N. – Banking Law and Practice
13. Subba Rao P. – Principles and Practice of Bank Management
14. Desai Vasant – Indian banking
15. Mugali V.N – Law and practice of Banking

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Group – III
Marketing
5.6 FUNDAMENTALS OF RURAL MARKETING

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Lecture per Week: 4 hours   Max Marks: 80 (End Sem) + 20 (IA) = 100
Exam Duration: 3 Hours
Objectives:
1. To teach students the problems faced by Indian farmers in marketing their produce
2. To train them in taking up a career in marketing of fertilizers, seeds and other agri inputs.

Units	Topics	No of Periods
I	**Introduction:** Definition – scope of rural marketing – concepts – components of rural markets – classification of rural markets – rural vs. urban markets	10
II	**Rural marketing environment:** Population – occupation pattern – income generation – expenditure pattern – literacy level – land distribution – land use pattern – irrigation – development programmes – infrastructure facilities – rural credit institutions - rural retail outlets – print media in rural areas – rural areas requirement – problems in rural marketing – rural demand – rural market index	10
III	**Marketing of Agricultural Input:** Consumable inputs – durable inputs – fertilizers – product – price – distribution – promotion – SWOT analysis of agro chemicals market – seeds – cattle – poultry – acqua feeds – tractors – power tillers – irrigation equipments – other farm machinery	10
IV	**Marketing of agricultural produce and rural and cottage industry products:** Marketing of agricultural produce – regulated markets – formation of cooperative organizations – contract farming – agricultural exports zone (AEZ) – marketing of rural / cottage industries – artisan products	10
V	**Rural marketing strategies:** Rural marketing segmentation – product strategies – pricing strategies – distribution strategies – promotion strategies – social marketing	10

Reference Books:
1. Rural Marketing in India – Kashyap)& Raut , Bizatantra
2. Rural Marketing – Badi & Badi
3. Rural Marketing – T P Gopalswamy
4. Agricultural Marketing in India – Saksena & Agrawal

5.7 FUNDAMENTALS OF ADVERTISING AND SALESMANSHIP

Lecture per Week: 4 hours   Max Marks: 80 (End Sem.) + 20 (IA) = 100

Exam Duration: 3 Hours

OBJECTIVES:

1. To train students on important skills like advertising and selling.
2. To teach them about selling as a career and equipping them with knowledge of types of customers and handling their objections.

Units	Topics	No. of Periods
I	**Introduction:** Meaning, Definition, Objectives, Functions of advertising, Distinction between Advertising and Publicity, Advertising and Salesmanship	10
II	**Types of Advertising**: Different media of ads and their utility. Advertising Budget, Ad copy preparation, Misleading advertising- effects and remedies	10
III	**Measuring Ad effectiveness:** Pre-testing, Post testing, Consumer Jury, Eye camera, Recall test, and other modern methods and agencies in Ad Research. Advertising Standards Council of India	10
IV	**Salesmanship**: Meaning, types of customers, types of salesmen, Training and motivation of salesmen	10
V	**Selling skills and strategies**: Selling process, Sales presentation, Handling different types of sales objections	10
	Activity: 1) students can be asked to collect different types of ads and asked to analyze them. 2) They can be made to visit shops or sales representatives for learning practical aspects on salesmanship	

SUGGESTED REFERENCE:

1. Advertising Salesmanship & Sales Management – Tapan K. Panda & Sunil Sahadev, Oxfors Univ Press

5.6 ADVANCED BUSINESS STATISTICS -I

Lecture per Week: 4 hours   Max Marks: 80 (End Sem.) + 20 (IA) = 100

Exam Duration: 3 Hours

OBJECTIVES:

1. The objective of the course is to acquaint students with some of the important statistical techniques for managerial decision making .The emphasis will be on their applications to business and economic situations.

Unit	Topics	No of Periods
I	Probability Theory: Introduction to probability, Random experiment, sample space and events. Classical statistical and Axiomatic approaches to probability. Addition and multiplication theorems of probability (without proof). Conditional probability-its application	10
II	Baye's Theorem: Statement only and its application.	05
III	Mathematical Expectation: Definition of random variables, discrete and continuous random variable, addition and multiplication theorems of expectation (without proof). Concept of variance in terms of expectations. Standard results based on mean and variance (without proof). Problems based on expectation and variance.	10
IV	Probability Distribution: Bernoulli, binomial and poisson distributions-definition, properties and its applications. Fitting of binomial and poisson distributions.	10
V	Normal Distribution: Definition, properties of normal distribution & its application	15
Practical-		
I	Applications of probability	
II	Applications of Expectation and Variance	
III	Fitting of Binomial and Poisson Distributions	
IV	Applications of standard normal variate	
V	Applications of relations between binomial, poisson and normal distribution.	

Suggested References

1. S. C. Gupta: Fundamentals of Statistics, HPH, New Delhi.
2. S. P. Gupta: Statistical Methods, Sultan Chand & Sons, New Delhi
3. Sancheti & Kapoor: Business Statistics, Sultan Chand & Sons, New Delhi.
4. Rajmohan : Business Statistics
5. M. C. Shukla & S. S. Gulshan- Statistics (Theory & Practical) S. Chand & Company ltd. New Delhi.

5.7 ADVANCED BUSINESS STATISTICS -II

Lecture per Week: 4 hours   Max Marks: 80 (End Sem.) + 20 (IA) = 100
Exam Duration: 3 Hours

OBJECTIVES:

1. To develop the skills necessary to identify an appropriate technique, estimate models, and interpret results for independent research and to critically evaluate contemporary social research using advanced quantitative methods

Unit	Topics	No of Periods
I	Statistical Inference: Population, sample, parameter, statistics, sampling distribution of statistics, concept of standard error and its utility. Estimation- point estimation and interval estimation	10
II	Statistical Hypothesis: Null & alternative hypothesis, simple and Composite hypothesis, acceptance region and critical region. Two types of error, level of significance, power of a test, one tailed and two tailed test. Large sample tests- test for single mean, equality of two means, test of single proportion, equality of two proportions-its applications.	10
III	Small sample tests: Students t-test, test for single mean, equality of two means-Independent and dependant samples (Paired T test) its applications	05
IV	Snedecor's F-test-test for equality of two population variances and problems. Analysis of variance : Definition of ANOVA, one way classification and two way classification table. Its application based problem.	10
V	Chi-square test: Meaning & definition conditions for the validity of chi-square test. Test for population variance, text for goodness of fit, test for independence of attributes- 2x2 contingency table, yate's correction for continuity –its problem s	10
Practical		
Sl. No.	Title of Experiment	No. of experiments
I	Large sample test	01
II	Small sample test	01
III	Shi-square test	01
IV	ANOVA	02

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