

சென்னைப் பல்கலைக்கழகம்
தொலைதரக் கல்வி நிறுவனம்



B.Com. Degree Course

வணிகவியல்

Syllabus for Core Subjects

Non-Semester

(Effective from the Academic Year 2005 - 2006)

UNIVERSITY OF MADRAS

INSTITUTE OF DISTANCE EDUCATION

CHENNAI - 600 005

B.Com. COMMERCE
SCHEME OF EXAMINATIONS
FIRST YEAR

Paper	Subjects	Exam Duration Hours	Total Marks
	Core Courses - Main Subjects		
I	Financial Accounting	3	100
II	Business Economics	3	100
	Core Course - Allied Subject		
I	Business Statistics and Operations Research	3	100
	SECOND YEAR		
	Core Courses - Main Subjects		
III	Corporate Accounting	3	100
IV	Banking and Financial Services	3	100
V	Business and Corporate Law	3	100
VI	Principles of Management	3	100
	Core Course - Allied Subject		
II	Indian Economy : Problems and Policies	3	100
	THIRD YEAR		
	Core Courses - Main Subjects		
VII	Business Taxation	3	100
VIII	Practical Auditing	3	100
IX	Entrepreneurial Development	3	100
X	Cost and Management Accounting	3	100
XI	Marketing Management	3	100

INSTITUTE OF DISTANCE EDUCATION

B.Com. DEGREE COURSE

SYLLABUS

FIRST YEAR

PAPER I - FINANCIAL ACCOUNTING

Unit - I

Meaning and scope of Accounting, Basic Accounting Concepts and Conventions - Objectives of Accounting - Accounting Transactions - Double Entry Book keeping - Journal, Ledger, Preparation of Trial Balance - Preparation of Cash Book.

Unit - II

Preparation of Final Accounts of a Sole Trading Concern - Adjustments - Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings - Preparation of Receipts and Payments Account, Income & Expenditure Account and Balance Sheet of Non Trading Organizations (simple problems)

Unit - III

Classification of errors - Rectification of errors - Preparation of Suspense Account.

Bank Reconciliation Statement (Only simple problems).

Unit - IV

Depreciation - Meaning, Causes, Types - Straight Line Method - Written Down Value Method (Change in Method excluded) - Insurance Claims - Average Clause (Loss of stock only)

Unit - V

Single Entry - Meaning, Features, Defects, Differences between Single Entry and Double Entry System - Statement of Affairs Method - Conversion Method (Only simple problems).

Unit - VI

Branch Accounts - Dependent branches - Stock and debtors system - Distinction between wholesale profit and retail profit - Independent branch (foreign branches excluded)

Unit - VII

Departmental Accounts - Basis for allocation of expenses - Inter departmental transfer at cost or selling price - Treatment of expenses which cannot be allocated.

Unit - VIII

Hire purchase and instalment - Default and repossession - Hire purchase trading account.

Instalment purchase system.

Unit - IX

Admission of a partner - Retirement of a partner - Death of a partner.

Unit - X

Dissolution of a partnership - Insolvency of a partner (Application of Indian Partnership Act, 1932) - Insolvency of all partners - Gradual realisation of assets and piecemeal distribution.

REFERENCE BOOKS

1. R.L. Gupta & V.K. Gupta - Advanced Accounting, Sultan Chand, New Delhi.
2. T.S. Reddy & Murthy - Financial Accounting, Margham Publications, Chennai.
3. Shukla & Grewal - Advanced Accounting, S.Chand, New Delhi.
4. Jain & Narang - Financial Accounting
5. P.C. Tulsian - Financial Accounting
6. S. Parthasarathy and A. Jaffarulla, Kalyani Publishers, Financial Accounting.
7. R.L. Gupta & Radhaswamy - Advanced Accounting, Volume 1.

PAPER II - BUSINESS ECONOMICS

Unit I

The scope and Method of Business Economics - Risk Uncertainty and probability analysis - Approach to managerial decision making theory of firm.

Unit II

Demand Analysis - basic concept and tools of analysis for demand forecasting - use of business indicators, demand for consumer durable and capital goods.

Unit III

Concepts of resource allocation , cost analysis, Break-even analysis, short run and long run cost functions, Production functions, cost-price output relations - capital investment analysis - Economies of size and capacity utilisation - input -output analysis - market structure - pricing and output - general equilibrium

Unit IV

Product policy - sales promotion and market strategy - advertising rates - advertising budgeting

Unit V

Pricing objectives - pricing methods and approaches - product line pricing -differential pricing.

Unit VI

Capital budgeting - Capital Management and financial policy.

Unit VII

Monopoly policy - Restrictive agreements.

Unit VIII

Price discrimination - Measurement of Economics Concentration policy against monopoly and restrictive trade practices.

Unit IX

Problems of Economic aggregates - National Income, and Product Saving, Consumption, Investment, the theory of income determination.

Unit X

Canons of Taxation.

BOOKS RECOMMENDED

1. S. Sankaran - Managerial Economics, Margham Publication, 2002,
2. I.C. Dhingra - Indian Economy, Sultan Chand 2000.
3. Mankar and Pillai - Business and Managerial Economics, Himalaya, 2000.
4. Mote Paul and Gupta - Managerial Economics, Tata Mc Graw - Hill, 2000.
5. Business Economics - P.L. Mehta
6. Business Economics - Francis Cherunilam
7. Economics for Business - Peter Mitchelson and Andrew Mann
8. Business Economics - C.M. Chaudhary

9. The essence of Business Economics - Nellis and Parker
10. Business Economics - Ferguson P.R. and Rothschild. R and Ferguson G.J.
11. Business Economics - H.L. Ahuja
12. International Trade and Export Management - Francis Cherunilam
13. International Economics - K.R. Gupta
14. International Economics (Theory and Policy) - Paul R.Krugman and Maurice Obstfeld.
15. International Economics - Robert J. Carbaugh.
16. International Economics - H.G. Mannur

ALLIED PAPER I
BUSINESS STATISTICS AND
OPERATIONS RESEARCH

Unit - I

Introduction - Classification and tabulation of statistical data - Diagrammatic and graphical representation of data.

Unit - II

Measures of Central tendency - Mean, median and mode - Dispersion, Range, Quartile deviation, Mean Deviation, Standard Deviation - Measures of Skewness.

Unit - III

Correlation - Karl Pearson's Coefficient of Correlation - Spearman's Rank Correlation - Regression Lines and Coefficients.

Unit - IV

Time Series Analysis - Trend - Seasonal Variation.

Unit - V

Introduction to OR - Linear Programming - Graphical and Algebraic Solution (maximization and minimization)

Unit - VI

Index Numbers - Aggregative and Relative Index - Chain and Fixed Index - Wholesale Index - Cost of Living Index.

Unit - VII

Probability - Addition and Multiplication Theorem - Conditional Probability - Bayer's Theorem (without proof) - Simple Problems.

Unit - VIII

Sampling Techniques - Types of Sample and Sampling Procedures - Tests of Significance - Normal, t, F, chi-square - Simple problems.

Unit - IX

Assignment and Transportation Problems.

Unit - X

Network Analysis - PERT and CPM (no crashing)

REFERENCE BOOKS

1. Statistical Methods - S.P. Gupta
2. Introduction to Operations Research - Dr. P.R. Vittal
3. Statistics - Elhance
4. Operations Research - Hira and Gupta, S. Chand.
5. Operations Research - Handy and A. Taha

SECOND YEAR
PAPER III - CORPORATE ACCOUNTING
COMMON TO B.COM., B.COM. (B.M.)

Unit - I

Issue of shares and debentures - Various kinds - Forefeiture - Re-issue - Underwriting of shares and debentures.

Unit - II

Redemption of preference shares and debentures - Purchase of business - Profits prior to incorporation.

Unit - III

Preparation of company final accounts - Company balance sheet preparation - Computation of Managerial Remuneration.

Unit - IV

Valuation of goodwill and shares.

Unit - V

Alteration of share capital - Internal reconstruction and reduction of capital.

Unit - VI

Human Resource Accounting - Accounting standards - Financial reporting practices - Accounting for price level changes.

Unit - VII

Final Accounts of Insurance Companies including Balance Sheet.

Unit - VIII

Final Accounts of Banking Companies including Balance Sheet.

Unit - IX

Amalgamation - Absorption and external reconstruction of a company - (Inter company investments excluded)

Unit - X

Liquidation - Statement of affairs and deficiency accounts - Liquidator's final statement of receipts and payments.

REFERENCE BOOKS

1. Shukla and Grewal - Advanced Accounts S. Chand
2. T.S. Reddy and A. Murthy - Corporate Accounting
3. Jain and Narang - Company Accounts
4. R.L. Gupta - Corporate Accounting
5. Chakraborti - Advanced Account
6. Mukherji and Hanif - Modern Accounts, Vol. I and Vol. II, Tata Mcgraw Hill.

PAPER IV - BANKING AND FINANCIAL SERVICES

Unit - I

Origin of banks - Banking Regulation Act, 1949 (Definition of Banking, Licensing, Opening of branches, Functions of Banks, Inspection) - Role of Banks and

Economic Development - Central Banking and Role of RBI and their functions.

Unit - II

Commercial Banks - Functions - Accepting Deposits - Lending of Funds, E - Banking - ATM Cards, Debit cards, Personal Identification Number - Online enquiry and update facility - Electronic Fund Transfer - Electronic Clearing System.

Unit - III

Opening of an Account - Types of Deposit Account - Types of customers (Individuals, firms, Trusts, and Companies) - Importance of customer relations - Customer grievances and redressal - Ombudsman.

Unit - IV

Principles of lending - Types of Borrowings - Precautions to be taken by a banker.

Unit - V

Negotiable Instruments - Promissory Note - Bills of Exchange, Cheque, Draft - Definitions, Features - Crossing - Endorsement - Material Alteration - Paying Banker - Rights and Duties - Statutory Protection - Dishonour of Cheques - Role of collecting banker.

Unit - VI

Meaning and importance of financial services - Types of financial services - Financial services and economic environment - Players in Financial Services Sector.

Unit - VII

Merchant Banking - Functions - Issue Management - Managing of new issues - Underwriting - Capital market - Stock Exchange - Role of SEBI.

Unit - VIII

Leasing and Hire purchase - Concepts and features - Types of lease Accounts.

Unit - IX

Factoring - Functions of Factor - Consumer finance - Venture capital - Mutual Funds - Credit Rating.

Unit - X

Insurance - Different types - Life, marine, fire, motor, health, pension plan, annuity, rural insurance. Insurance laws and regulations (A brief introduction to IRDA Act and Insurance Act, 1938).

REFERERNC E BOOKS

1. Banking Law, Theory and Practice - Sundaram and Varshney - Sultan Chand Co.
2. Banking and Financial Systems - B. Santhanam (Margham Publishers)
3. Banking Law, Theory and Practice - S.N. Maheswari - Kalyani Publication.
4. Indian Banking - Parameswaran - S. Chand and Co.
5. Banking Law, Theory and Practice - Tanon
6. Banking Law, Theory and Practice - Sherlaker & Sherlaker

7. Financial Services - M.Y. Khan
8. Financial Services - B. Santhanam
9. Law of Insurance - Dr. M.N. Mishra
10. Indian Financial System - H.P. Machiraju
11. A Review of current Banking Theory and Practice - S.K. Basu

PAPER V - BUSINESS AND CORPORATE LAW COMMON TO B.COM., B.COM. (B.M.) AND B.B.A.

Unit - I

Indian Contract Act - Formation - Terms of contract - Forms of contract - Offer and Acceptance Considerations.

Unit - II

Capacity - Flaw in consent, Void agreements - Illegal agreements.

Unit - III

Performance - Tender - Quasi contract - Discharge - Remedies for breach of contract.

Unit - IV

Contract of Agency - Types, creation, duties, rights of principal and agent - Termination of agency.

Unit - V

Sale of Goods Act - Sale and agreement to sell - Formation - Caveat emptor - Implied conditions and warranty.

Unit - VI

Definition of Joint Stock Company - Kinds - Formation - Incorporation.

Unit - VII

Memorandum of Association - Contents and Alteration - Doctrine of Ultra Vires - Articles of Association - Contents - Distinction between the Two - Doctrine of Indoor Management - Prospectus - Contents - Statement in lieu of Prospectus.

Unit - VIII

Share Capital - Kinds of Shares - Voting Rights - Borrowing powers of companies - Membership in a company - Directors - Legal position - Appointment, removal, Rights, Duties and Powers - Qualification and Disqualification.

Unit - IX

Meetings and Resolutions - Statutory Meeting - Annual General Meeting - Extra - Ordinary General Meeting - Resolutions - Ordinary & Special.

Unit - X

Winding up of a company - Modes of winding up - Winding up by the court - Voluntary winding up - Member's voluntary winding up - Creditor's voluntary winding up.

REFERENCE BOOKS

1. Business Laws - N.D. Kapoor, Sultan Chand and Sons.
2. Business Laws - M.R. Sreenivasan, Margam Publications.

3. Business Laws - M.V. Dhandapani, Sultan Chand and Sons.
4. Mercantile Law - S. Badre Alam and P. Saravanel
5. Business Laws - R.S.N. Pillai - S. Chand.
6. Mercantile Law - Gogna, S. Chand
7. Business Laws - Gogna, S. Chand
8. Business Laws - K.N. Ramasamy
9. Business Laws - M.C. Shukla, S. Chand & Co.

PAPER VI - PRINCIPLES OF MANAGEMENT

Unit - I

Management : Importance - Definition - Nature and Scope of Management process - Role and Functions of a Manager - Levels of Management - Development of Scientific Management and other Schools of thought and approaches.

Unit - II

Planning : Nature - Importance - Forms - Types - Steps in Planning - Objectives - Policies - Procedures and Methods - Nature and Types of Policies - Decision-making - Process of Decision-making - Types of Decision.

Unit - III

Organizing : Types of Organizations - Organisation Structure - Span of Control and Committees - Departmentalisation - Informal Organisation.

Unit - IV

Power - The sources of power - Authority Line, staff and functional authority - Difference between Authority and power - delegation - Advantages of Delegation, Barriers to Delegation - Guidelines for Effective Delegation
Decentralization - Advantages and Disadvantages - Responsibility.

Unit - V

Recruitment - Sources of Recruitment - Selection - Steps in the Selection Process Training - Methods of Training.

Unit - VI

Direction - Nature and Purpose - Importance of Direction - Written vs. Oral Directives - Techniques of Direction.

Unit - VII

Co-ordination - Need - Type and Techniques Problems in Coordination - Impact of Coordination Requisites for excellent Co-ordination.

Unit - VIII

Controlling - Meaning and Importance of controlling - Relationship between Planning and Controlling - Control Process - Characteristics of Good control System.

Unit - IX

Management in Future - Management Challenges. Impact of changes on the Future Managers - Meeting Challenges.

REFERENCE BOOKS

1. Principles of Management - P.C. Tripathi & P.N. Reddy.
2. Essentials of Management - Wehrich and Koontz.
3. Principles of Management - L.M. Prasad
4. Principles of Management - Dinkar Pagare
5. Business Management - C.B. Gupta
6. Business Management - N. Premavathy
7. Principles of Management - J. Jayasankar

ALLIED SUBJECT - II

INDIAN ECONOMY PROBLEMS AND POLICIES

Unit I

Features of an under - developed economy - Economic development - Concepts of growth and development - Indicators in economic development - Capital formation - Human and physical - Savings and investment pattern during the plans.

Unit II

National Income - Methods - Trends - Limitations - Distribution - Recent trends in national income - Human resources - Population growth as Retarding factor - Population policy.

Unit III

Agriculture - Contribution to economic development - Food problem - Methods of solving - Measures to increase agricultural productivity - Land Reforms - Green Revolution - Evaluation of agricultural policy during the plan period.

Unit IV

Industries : Role of industries in economic development - Cottage, small scale and large scale - cotton, Iron & steel, Jute, sugar and Tea.

Unit V

Role of technology - Its impact on the level of employment - Assessment of Industrial policy during the plan period.

Unit VI

Labour - Trade unions and Labour unrest - Industrial relations - Governments Labour Policy Unemployment and employment policy - Evaluation of Government Policy.

Unit VII

Transport - importance of transport - Road, Railways, Shipping, Civil Aviation to economic Growth - Evaluation of Government Policy - Transport Co-ordination.

Unit VIII

Planning - planning in India - Strategy of Indian planning - Resources - Financing of plans - Agriculture and Industrial development.

Unit IX

Poverty in India - Poverty eradication programmes - problems and policies.

Unit X

Regional development disparities - Economic development and social changes.

REFERENCE BOOKS

1. Dutt and Sundaram : Indian Economy
2. Sankaran S., indian Economy
3. P.C. jain, Indian Economic problems.
4. Arthur Lewis : Theory of Economic growth
5. Bright Singh D. : Economics of Development
6. Jain P.C. : Indian Economic problems
7. Jhingan M.L. : Economics of Development and planning
8. Sankaran S. : Indian Economy
9. Datt and Sundaram : Indian Economy

PAPER VII - BUSINESS TAXATION COMMON TO B.Com., B.Com. (B.M.) B.B.A.

Unit - I

Objectives of Taxation - Canons of Taxation - Tax System in India - Direct and Indirect Taxes - Meaning and Types.

Unit - II

Income Tax Act 1961 - Basic Concepts and Definitions - Income, Assessee, Person, Previous Year, Assessment Year, Gross Total Income, Total Income.

Meaning of Permanent Account Number, Return of Income, TDS, Advance Tax, Rates of Taxation, Assessment Procedure.

Unit - III

Excise Duty - Customs Duty - Advalorem and Specific duties - Entry Tax - Service Tax.

Unit - IV

Central Sales Tax Act - Important Definitions and Sec. 3, 4, 5 & 6 - TNGST - Definitions and Charging Sections.

Unit - V

An Overview of Tax Audit - Tax Incentives and Export promotions, deductions and exemptions.

REFERENCE BOOKS

1. Central Excise Act
2. Customs Act
3. Central Sales Tax Act
4. Practical Approach to Income Tax, Aghuja Girish and Gupta Ravi.
5. Students Guide to Income Tax by Dr. Vinod K. Singhania and Monica Singhania.
6. Indirect Tax by Vinod K. Singania
7. TNGST Act

THIRD YEAR

PAPER VIII - PRACTICAL AUDITING

Unit - I

Definition of Audit - Difference between auditing and accountancy - Scope of auditing - Objectives of auditing. Materiality in auditing, efficiency audit, Proprietary audit - Techniques of auditing - Standards of auditing

Unit - II

Meaning of internal check - Nature and Scope of internal audit - Financial vs. operational audit - Internal control; nature and scope - Verification of evidence - Detailed checking vs. sample checking - Internal audit and statutory audit - Interface between internal auditor and statutory auditor.

Unit - III

Audit programme, meaning, advantages and disadvantages - Audit note book - Meaning and Content - Audit working papers - Objects, essentials, responsibility, protection and preservation and ownership of working papers.

Unit - IV

Vouching of cash transactions - Trading transactions - Audit of ledger - Scrutinizing of ledgers - Bought ledger - Sales ledger - General ledger, main journal, outstanding liabilities, assets, scrutinizing of expense accounts, income accounts, assets accounts, liabilities, balance sheet audit, direct confirmation of balances, capital and revenue

expenditure - Verifications and valuation of assets and liabilities.

Unit - V

Depreciation and reserves - Meaning - Depreciation of Wasting Assets.

Unit - VI

Appointment of Auditor - Appointment of first auditor - Filling of casual vacancy - Ceiling on number of audits - Appointment of auditor of Government company.

Unit - VII

Auditor's remuneration - Removal of auditors- Qualifications and disqualifications, Powers and duties of auditors / liabilities of auditors.

- * Special considerations in company audit
- * Preservation of financial statements
- * Audit of share capital
- * Audit of dividends and debentures

Unit - VIII

EDP Audit

- * Impact of computerization on audit approach.
- * Type of internal control in a computer - based system.

Approaches to EDP Auditing

- * Auditing around with the computers
- * Auditing with computers
- * Auditing through computers

REFERENCE BOOKS

1. Practical Auditing, S. Chand - B.N. Tandon
2. Auditing - Dr. Premavathy
3. Principles and Practice of Auditing - Dinakar Pagare

PAPER IX - ENTREPRENEURIAL DEVELOPMENT

Unit - I

Concept of Entrepreneurship

Entrepreneurship - Meaning - Types - Qualities of an Entrepreneur - Classification of Entrepreneurs - Factors influencing Entrepreneurship - Functions of Entrepreneurs.

Unit - II

Entrepreneurial Development - Agencies

Commercial Banks - District Industries Centre - National Small Industries Corporation - Small Industries Development Organisation - Small Industries Service Institute. All India Financial Institutions - IDBI - IFCI - ICICI - IRDBI

Unit - III

Project Management

Business idea generation techniques - Identification of Business opportunities - Feasibility study - Marketing, Finance, Technology & Legal Formalities - Preparation of Project Report - Tools of Appraisal.

Unit - IV

Entrepreneurial Development Programmes (EDP) - Role, relevance, and achievements - Role of Government in organizing EDPs - Critical evaluation.

Unit - V

Economic development and entrepreneurial growth

Role of entrepreneur in economic growth - Strategic approaches in the changing economic scenario for small scale Entrepreneurs - Networking, Niche play, Geographic concentration, Franchising / Dealership - Development of Women Entrepreneurship.

Unit - VI

Importance of small scale industries - Definition - Contribution to national economy - Classification of small scale units - Cottage, tiny, village, ancillary, KVI Cent.

Unit - VII

Industrial Estates - Concept, infrastructure for small business units.

Unit - VIII

Procedures in setting of small scale units - Licensing - Registration - Financing - Working capital - Financing institutions.

Unit - IX

Institution for the development of small scale industries - NSIC, SIDCO, SIDO, SISI, Development Commissioner - TANSI, SIDCO, DIC, Directorate of Industries and Commerce.

Unit - X

Concessions, rebates, incentives and subsidies to small scale units - Prime Minister's Rojkar Yojna (PMPY) EPZ and 100% EOUs, sickness of small scale units and revival.

REFERENCE BOOKS

1. Srinivasan N.P. - Entrepreneurial Development
2. Saravanel - Entrepreneurial Development
3. Vasant Desai - Project Management
4. Jayashree Suresh - Entrepreneurial Development
5. Holt - Entrepreneurship - New Venture Creation
6. J.S. Saini & S.K. Dhameja - Entrepreneurship and Small Business.
7. P.C. Jain - Handbook For New Entrepreneurs.
8. Dr. C.B. Gupta & Dr. S.S. Khanka - Entrepreneurship and Small Business.

9. Management of Small Business - Vasanth Desai, Himalaya Publishers.
10. Management of Small Business - C.B. Gupta, Sultan Chand and Sons.
11. Entrepreneurial Development - S.S. Kanka, S. Chand and Co.
12. Entrepreneurial Development - S. Anilkumar and Others, New Age International Publications (P) Ltd.

PAPER X - COST AND MANAGEMENT ACCOUNTING

Unit - I

Nature and scope of Cost Accounting : Cost analysis, concepts and Classifications - Installation of costing systems, Cost centers and Profit centers.

Unit - II

Cost sheets, tenders and quotations - Reconciliation of cost and financial accounts.

Unit - III

Material purchase control, Level, aspects, need and essentials of material control.

Stores control - Stores Department, EOQ, Stores records, ABC analysis, VED analysis.

Material costing - Issue of materials - FIFO, LIFO, HIFO, SAM, WAM, Market price, Base stock method and Standard price method.

Unit - IV

Labour cost - Computation and control. Time keeping - Methods of wage payment - Time rate and Piece rate system - Payroll procedures - Idle time and over time - Labour turnover.

Unit - V

Overheads - Classification, Allocation, Apportionment and Absorption.

Accounting and control of overheads - Manufacturing, Administration, Selling and Distribution (Primary and Secondary Distribution) - Machine Hour Rate.

Unit - VI

Management Accounting - Meaning, scope, importance and limitations - Management Accounting vs. Cost Accounting - Management Accounting vs. Financial Accounting.

Unit - VII

Analysis and Interpretation of Financial Statement - Nature, Objectives, tools - Methods - Comparative Statements, Common Size statement and Trend analysis.

Unit - VIII

Ratio Analysis - Interpretation, benefits and limitations. Classification of ratios - Liquidity, profitability, turnover, capital structure and leverage.

Unit - IX

Funds flow and Cash flow statements.

Budgets and budgetary control - Meaning, objectives, merits and demerits - Types of Budgets - Production, Cash and Flexible Budgets.

Unit - X

Marginal costing (excluding decision making) Absorption Costing and Marginal Costing - CVP analysis - Break Even Analysis - Break Even Chart.

PAPER XI - MARKETING MANAGEMENT

Unit - I

Fundamentals of Marketing - Role of Marketing - Relationship of Marketing with other functional areas - Concept of marketing mix - Marketing approaches - Various environmental factors affecting the marketing functions.

Unit - II

Buyer Behaviour - Consumer goods and Industrial goods - Buying motives - Factors influencing buyer behaviour.

Market segmentation - Need and basis of Segmentation - Targeting - Positioning.

Unit - III

Sales Forecasting - Various methods of Sales Forecasting

The Product - Characteristics - benefits - classifications
- Consumer goods - Industrial goods - New Product
Development process - Product Life Cycle - Branding -
Packaging.

Unit - IV

Pricing - Factors influencing pricing decisions - pricing
objectives - pricing policies and procedures.

Physical Distribution : Importance - Various kinds of
marketing channels - distribution problems.

Sales Management : Motivation, Compensation and
Control of Salesmen.

Unit - V

A brief overview of : Advertising - Publicity - Public
Relations - Personal Selling - Direct selling and Sales
promotion.

REFERERNC E BOOKS

1. Marketing Management by Rajan Saxena
2. Marketing by William J Stanton
3. Principles of Marketing by Philip Kotler
4. Marketing Management by Still and Cundiff
5. Marketing Management by Dr. K. Nirmala Prasad and
Sherlaker

6. Marketing by J.C.Gandhi
7. Principles of Marketing by Ramasamy Namakumari
8. Marketing - J. Jayasankar
9. Marketing Management by Dr. C.B. Gupta and Dr.N.Rajan Nair.
10. Albert New Guard - The Filed Sales Manager - Taraporewala.
11. Bestrand Canfield & Englan Cliff, Sales Administration, Prentice Hall.
12. Richard R. Still and Edward W.Cundiff, Sales Management, Prentice Hall
13. V.S. Ramasamy, Marketing Management, MacMillan.