

**RANI CHANNAMMA UNIVERSITY
BELAGAVI**



COURSE STRUCTURE AND SYLLABUS

FOR

B.Com

(VI 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

3. IA: Internal Assessment Marks

2. ED: Examination Duration

4. SEE: Semester End Examination
Marks

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

B.Com VI Semester

6.1 MODERN AUDITING AND PRACTICES

Lecture per Week: 4 hours
Exam Duration: 3 Hours

Max Marks: 80 (End Sem) + 20 (IA) = 100

OBJECTIVES:

1. To impart knowledge pertaining to basic concepts of auditing.
2. To acquaint oneself with auditing procedure & report writing.

Unit	Topics	No. of periods
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)	10
II	Planning of Audit and Control: Auditor: Qualifications and disqualifications – Qualities - Appointment and Reappointment – Remuneration – Removal – Rights – Duties – Liabilities. 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.	10
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.	10
IV	Audit of Financial Statements: Receipts – Payments – Sales – Purchases - Fixed assets – Investments - Personal ledger – Inventories - Capital and Reserves - Other assets - Other liabilities	10
V	Report Writing: Audit reports: Structure – Preparation of routine reports and special reports 3CA, 3CB & 3CD forms.	10

SUGGESTED READINGS:

1. Practical Auditing: R.G.Saxena, Himalaya Publications
2. Contemporary Auditing: Kamal Gupta
3. Practical auditing: Spicer & Pegler
4. Principles and Practices of Auditing: Jagdish Prakash
5. Principles of Auditing: Ghatalia
6. Auditing: N.D.Kapoor
7. Practical Auditing: T.N.Tandon
8. Auditing: Dinkar Pagare
9. Fundamentals of Auditing: Kamal Gupta and Ashok Gupta
10. Auditing Principles & Practice: Kumar Sharma, PHI

6.2 INCOME TAX - II

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.
3. To make the B. Com. Graduates more knowledgeable in the field of E-Commerce.

Units	Topics	No. of periods
I	Income from Capital Gains and Other Sources: Meaning of Capital assets, Types of Capital assets, Transfer, Cost of acquisition, Cost of improvement, Selling expenses, Treatment of advance money received, exemptions, Computation of Capital Gains. Income from other sources: Incomes taxable under this head, Grossing up, Computation of income from other sources, Practical problems.	10
II	Set off and carry forward of losses: Intra source and inter head adjustment of losses, Carry forward and set off of losses of house property, business/ profession(speculative and non speculative) losses from Capital gains, Losses of Owning and maintaining race horses, winning from lotteries, card games gambling, contests etc and from other sources. Practical problems	10
III	Deductions from Gross total incomes, rebates and relief's: Deduction available to individual under section 80 C, 80 CCC, 80 CCD, 80 D, 80 DDB, 80 E, 80 G, 80 GG, 80 GGA, 80 GGC, 80 QQB, 80 RRB, 80TTA and 80 U, Computation of total income rebates and reliefs, practical problems.	
IV	Assessment of Individual: Procedure for computing total income& tax liability, Practical problems.	10
V	Assessment of Partnership firm: Assessment of firms, Provision of sections 184 and 40(b), Computation of book profit, set off and carry forwards, Computation of total income of firm & tax liability, Practical problems.	10

SUGGESTED BOOKS:

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

6.3 COSTING METHODS & TECHNIQUES – II

Lecture per Week: 4 hours

Max Marks: 80 (End Sem) + 20 (IA) = 100

Exam Duration: 3 Hours

OBJECTIVES:

1. Study of different methods & techniques of costing
2. Ascertainment of Cost Per Unit & Computation of profits
3. Estimation of Costs
4. Ascertainment of losses and gains in process costing
5. Cost Volume profits Analysis & application of different methods of Costing

Unit	Topics	No. of periods
I	Unit, Job Costing & Contract costing: Unit Costing – Meaning - Costing procedure – Cost Sheet – Treatment of Stock – Scrap and By Products , defective products , preparation of tenders or quotations. Job Costing: Meaning, Objectives and application of job orders –Job Cost Sheet. Contract costing – Meaning – Objectives – Estimates – Use of special plant and its depreciation – Valuation of work -in – progress – Treatment of profit on incomplete contract.	10
II	Operating Costing : Meaning of operating costing – Classification of operating costs, Transport Costing; Passenger and Goods transport	10
III	Process Costing: Meaning – features - Accounting procedure – process losses and wastages- Sale of scrap and / or By - products – Accounting of Joint products and By - products 10 Hours	10
IV	Marginal Costing Technique : Definition and Meaning - Characteristics- Advantages and Disadvantages – Treatment of semi Variable costs – Contribution and marginal cost equation – BEP analysis – Profit- Volume Ratio and Margin of Safety . Application of marginal costing (Problems of Key Factor, selection of a profitable product mix Decision to make or buy, decision to accept a bulk order)	10
V	Reconciliation of Profits : Reasons and Significance of Reconciliation of profits between financial accounting and cost accounting – procedure of Reconciliation	10

SUGGESTED REFERENCES:

1. Jain & Narang : Principles & Practice of Cost Accounting Kalyani Publishers,Ludhiana
2. Maheshwari.S.N : Cost & Management Accounting - Sultan Chand & Sons New Delhi
3. Saxena & Vashist: Cost Accounting - Sultan Chand & Sons New Delhi
4. P.T. Pattanashetty & V.A.Patil: Cost Accounting
5. Dr. G. B. Baligar, Elements of Costing and Costing Methods & Techniques, Ashok Prakashan, Hubli.

6. Dr. B. B. Kalatippu & Dr. G. G. Karalatti : Methods & Techniques of Cost Accounting, Siddalingshwar Prakashan Gulbaraga.

6.4. INDIAN ECONOMICS

Lecture per Week: 4 hours

Max Marks: 80 (End Sem.) + 20 (IA) = 100

Exam Duration: 3 Hours

OBJECTIVES:

1. To make the students well versed with Indian Economy, problems, measures and Prospects.
2. To know the national income and Demographic scenario.
3. To understand economic planning, control of banking, RBI- policies and Union budget.

Units	Topics	No of periods
I	Indian Economy: Meaning and characteristics, Structure of the Indian Economy, Economic reforms and economic development, Environment and economic development. India as a developing economy.	10
II	National Income: Meaning, components, methods of computing, trends in size. Composition of national income. Comparison with selected countries like China and USA.	10
III	Demographic features of India: Size, Density, Rate of Growth, Sex-ratio, Population and Policy. Economic effects of rapidly growing population. Demographic dividend – Advantages to India.	10
IV	Economic Planning – Meaning, General Objectives XI and XII five year plan. Issues before Indian Economy – poverty, Unemployment, inflation, CPIN-measurement, Black Money	10
V	Public Finance: Sources of Revenue of Central Government, Heads of Expenditure of Central Government, Budget: Meaning, Types of Budget, Monetary Policy of R. B. I.	10

SUGGESTED REFERENCES:

- 01 Rudder Dutt and K.P.M Sundharam : Indian Economy , S.Chand & Sons, New Delhi.
- 02 Mishra and Puri : Indian Economy , Himalaya publications , Mumbai.
- 03 Agarwal: Indian Economy, S.Chand & Sons , New Delhi.
- 04 Dhingra : Indian economy , S.Chand & Sons , New Delhi.
- 05 A.B.N Kulkarni & Dr.A.B.Kalkundrikar : Indian economy - A modern approach : R.Chand & Sons , New Delhi.
- 06 World Development report.

6.5 COMPUTER APPLICATION IN BUSINESS – V

Lecture per Week: 4 hours

Max Marks: 80 (End Sem) + 20 (IA) = 100

Exam Duration: 3 Hours

Objectives:

1. To train students in computerized accounting.
2. To make students well versed with tally package and generating reports.
3. To make students well versed with multimedia tools.

Units	Topics	No. of periods
I	Accounting Information System: Basics of Accounting Practices and Preparation of Final Accounts, Introduction to Computerized Accounting Information Systems. Difference between Manual and Computerized Accounting Information Systems, Accounts Receivable System.	10
II	Fundamentals of computerized Accounting: Computerized accounting v/s manual accounting, architecture & customization of tally, features of tally 9.1 version, configuration of tally, tally screens and menus, creation of company, creation of group, Editing and deleting groups , creation of ledgers, Editing and deleting ledgers. Introduction to vouchers, voucher entry, payment voucher, receipt voucher, contra voucher, journal voucher, Editing and deleting vouchers.	10
III	Introduction to Inventories: Creation of stock categories, Creation of stock groups, Creation of stock items, configuration and features of stock items, Editing and deleting stocks, usage of stocks in voucher entry. Purchase order- stock vouchers, sales order. Introduction to cost, creation of cost category, creation of cost centers, Editing and deleting cost centers& categories, usage of cost category & cost, centers in voucher entry, budget & control, , Editing and deleting budgets, generating & printing reports in detail & condensed format.	10
IV	Generation of Reports: Day books- Balance sheet, Trial balance, Profit & loss account, ratio analysis, cash flow statement, fund flow statement, cost center report, inventory report, bank reconciliation statement.	10
V	Multimedia: Meaning and components of multimedia, Purpose, Usage and applications of multimedia. Introduction to multimedia tools Types and working of Input Devices like Scanner, Digital camera. Types and working of Output Devices like Monitors and Printers. Types and working of Storage Devices like CD-ROMS, DVD and Hard disk.	10
	Lab work Tally in detail Note: Journal preparation mandatory. Case study question from Tally 9.1.	

Suggested books /Websites:

1. Computer Applications in Business- Dr S.V Srinivasa- Sultan Chand publication
2. E- Commerce- Dr Shivani Arora
3. E-commerce: A managerial perspective: Michael change
4. Multimedia Systems Design- Andleigh P.K & Thakrar K
5. Frontiers of E-commerce: Ravi Kalakota & A.B Whinston
6. www.amazon.com
7. Tally 9 by Dr. Namrata Agarwal
8. Tally 9 by Vishnupriya Singh

Group I
FINANCE AND TAXATION
6.6 INDIAN FINANCIAL SERVICE

Lecture per Week: 4 hours

Max Marks: 80 (End Sem) + 20 (IA) = 100

Exam Duration: 3 Hours

Objectives:

1. To make students understand about the emerging financial services.
2. To increase the knowledge of students about processes involved in demat, remat, for failing and factoring.
3. To upgrade the students' knowledge on financial judgment regarding lease evaluation.

Units	Topics	No of periods
I	Financial services – Meaning- Features- Classification- Importance- Stages in the growth of Financial .Services.	10
II	MERCHANT BANKING: Merchant banking – Meaning - Functions – SEBI Regulations –Registration –Code of Conduct- Books of Accounts- Responsibilities and obligations – Powers.	10
III	LEASE FINANCING: Meaning-definition-Types of Lease- Merits and Demerits- Evaluation of Lease Financing- Purchase V/s Leasing- Borrowing V/s Leasing-Evaluation from Lessor and Lessees point of view.	10
IV	FACTORING AND FORFAITING: Meaning- Objectives and Types of Factoring-Process- Advantages and Disadvantages- Factoring V/s Bills Discounting-Cost benefit analysis with practical problems- Forfaiting – Meaning – Forfaiting Process.	10
V	MODERN SERVICES: Dematerialization and Rematerialisation- Meaning-Objectives- Process- Merits and Demerits- Functions. NSDL and CSDL ,online trading Credit Rating –Meaning-Institutions-Process and Symbols.	10

SKILL DEVELOPMENT:

1. Financial Appraisal of Lease.
2. Cost Benefit Analysis
3. Demat and Remat Procedure.
4. Online Trading, visits to the local Broking firms.

SUGGESTED REFERENCES:

1. M.Y.Khan: Financial Services, Tata McGraw Hill Publications, New Delhi.
2. Avadhani V. A : Marketing of Financial Services, Himalaya Publications, Mumbai.
3. Batra. B.S. & Batra B.S: Management of Financial Services, Deep & Deep Publications, New Delhi.
4. Donnelly & Others: Marketing Financial Services, Homewood IL, Dow-Jones, Irwin.
5. Pezzullo, M.A. : Marketing Financial Services, Macmillan India Ltd, New Delhi.
6. Srivastav R.M. : Indian Financial System, Rishi Publishers, Hyderabad.
7. Bharati Pathak P.Mohan Rao: Indian Financial System. Person Education, Delhi.
8. R.L.Hyderabad : Financial Services, Deep & Deep, Delhi
9. Verma J.C: Merchant Banking – Bharat Law House Delhi.
10. Vasant Desai: Indian Financial System and Development, HPH New Delhi.
11. Prasanna Chandra: Financial Management Tata McGraw, New Delhi.
12. S. O. Halasagi & S. O. Halasagi : Financial Sevices, Onkar Prakashan , Kagwad.
13. Dr P.P.Anvekar: Financial Sevices

6.7 Goods and Services Tax (GST)- II

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	GST Rates: Zero rating, Zero rating of exemptions, Exemption and lower rate of tax for certain items such as food and health care, Abatements (i.e deductions), GST structure rates.	10
II	Valuations under GST: Introduction to valuation under GST, Meaning and types of consideration a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money Valuation rules for supply of goods and services a) General valuation rules b) Special valuation rules Other cases for valuation of supply, Imported services, Imported goods, Valuation for discount, Transaction value meaning and conditions for transaction value, Inclusive in transaction value, Exclusive discount excluded from transaction value. Methods of valuation, Computed value method, Residual value method, Rejection of declared value. Problems on GST.	
III	Input tax credit and Tax invoice: Meaning of input tax credit, Manner of taking input tax credit, Tax invoice, credit note, debit note. Problems on input tax.	
IV	Payment process in GST and returns of GST A) Payment process in GST Features of payment process Methods of payment in GST A) Payment by tax payers by internet banking through authorized banks B) Over counter payment through NEFT (RTGS) from any bank B) Return in GST Meaning of returns Obligations for filing return Assessee required to file return in GST	

	<p>Types of Return</p> <p>a) GSTR -1 return for outward suppliers made by tax payer</p> <p>b) GSTR – 2 return for inward suppliers received by the tax payer</p> <p>c) GSTR – 3 Monthly return</p> <p>d) GSTR – 4 Quarterly return for computing dealer</p> <p>e) GSTR – 5 Return for non – resident foreign tax payer</p> <p>f) GSTR – 6 ISD return</p> <p>g) GSTR – 7 TDS return</p> <p>h) GSTR – 8 Annual return</p> <p>Time period for filing return under GST</p>	
V	<p>Refund under GST: Meaning of refund, Excess payment of tax due to mistake, Export of goods or services under claim of rebate or refund, Refund in case of provisional assessment, Refund of pre – deposit for filing appeals, Refund during investigations where no or lesser actual liability arises. Refund due to year end or volume based discount by credit note. Time period for filing of return applications</p>	

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 & BANKING
6.6 GENERAL INSURANCE

Lecture per Week: 4 hours

Max Marks: 80 (End Sem) + 20 (IA) = 100

Exam Duration: 3 Hours

Objectives:

Units	Topics	No of Periods
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.	10
II	Principles of General Insurance: Principle of Insurable Interest - Utmost Good Faith- Indemnity – Contribution – Subrogation – Proximate Cause	10
III	Insurance Forms: Proposal Forms – features - Insurance Policy- Definitions - Conditions - Cover notes- Certificate of insurance - Endorsements- Renewal notice.	10
IV	General Insurance Policies: Fire Insurance; Marine Insurance; Miscellaneous insurance – Motor and Liability insurance policies.	10
V	Claims: Identify and classify risks – Map the general insurance market companies – familiarize with IRDA norms for agency license.	10
Lab Work: <ol style="list-style-type: none"> 1. Practical application of these principles through select case studies 2. Filling up Proposal forms and collecting various documents. 3. Evaluating a Fire, Miscellaneous policy by approaching any general insurance company. 4. Claims – Surveyors - Investigation – Negotiation and Assessment –Reserves and Claims Expenses. 5. Examining and documenting a claim by approaching a Surveyor. 		

Suggested Reference:

1. Luthardt, Constance M et. Al. (1999): Property and liability Principles, (3rd Edition), Insurance Institute of America, Malvern, Pa.
2. KSN Murthy and Dr. KVS Sarma: Modern law of Insurance in India (4th Edition), Levix Nexis Butter Worths India, New Delhi, 2002.
3. Principles of Insurance, Insurance Institute of India.
4. Mothiar, M. (2004): Insurance Principles, Practices Management & Salesmanship (1st Edition). Sharada Pustak Bhawan, Allahabad.
5. P. K. Gupta: Principles & Practice of Non-Life Insurance, Himalaya
6. P. K. Gupta: Insurance in Risk Management, Himalaya
7. Tripathi & Pai; Insurance Theory & Practice, PHI

6.7 COMPUTER APPLICATIONS IN BANKING

Lecture per Week: 4 hours

Max Marks: 80 (End Sem) + 20 (IA) = 100

Exam Duration: 3 Hours

Objectives:

1. The purpose of this course is to equip the students with fundamental aspects of computers and communication and their application in banking.

Units	Topics	No of periods
I	Introduction: Computers and Commercial world - Principles of Computer science with reference to banking operations - Different approaches to mechanizations - Security information systems - Audit of computerized banking systems.	10
II	Banking Reconciliation: approaches to bank computerization computer in banks and Indian experiment - Process for withdrawing cash Teller machines at Bank counters - A TMs in India Electronic Commerce the emerging trends – Internet as a Network Infrastructure - Business of internet commercialization electronic. Commerce and WWW consumer Oriented Electronic commerce Electronic Payment Systems - Advertising and Marketing on the internet, Software agents - Working of Credit Cards and Debit Cards in India.	10
III	Home Banking: Telephone banking - Computerized corporate banking - Electronic funds transfer, importance of cheques clearing Magnetic Ink Character Recognition – RTGT – NFT - Optical Mark Recognition (OMR) - Computer output to Microphone (COM) - Facsimile transformation	10
IV	Inter Branch Reconciliation: Uses in foreign exchanges, documentation handling systems Cheque sorting and balancing systems (MICR arid OCK, etc.)' -Document storage and retrieval systems (Micro films, etc.) - Documentation transmission systems (Fax etc.)	10
V	Cash management systems in banks: investment management -Systems - Statistical analysis transmission - Magnetic Stripe.	10
	Lab Work: A report is to be prepared on approaches to computerization of banking operations in Nationalized and private banks. “E-Commerce powered by E-Banking” be practically studied by selecting Commercial banks in India. Identifying lapses in security measures & laws- Rules & Regulations for on detection of fake currency	

SUGGESTED READINGS:

1. Sony and Agarwal: Computers and Banking.
2. Indian Institute of Bankers study material on 'Introduction to Computers in
3. Banking Industry.
4. Ravi Kalakota & Andrew B. Whinston: Frontiers of Electronic Commerce, Addison
5. Wesley Publications.
6. Dr. M. Sri Nivas: e-Banking Services in India, Himalaya.
7. Vasanth Desai: Bank Management, Himalaya.
8. Revathy Sriram:Core Banking Solution: Evaluation of Security & Controls, PHI

**GROUP III
MARKETING
6.6 SERVICE MARKETING**

Lecture per Week: 4 hours

Max Marks: 80 (End Sem) + 20 (IA) = 100

Exam Duration: 3 Hours

Objectives:

1. To let the students realize that service sector is gaining importance
2. To teach them that service marketing requires special skill and strategy

Unit	Topics	No of periods
I	Introduction to services: What are services, why service marketing, Difference between Goods and Service marketing, Myths about services, Service marketing triangle, P's of service marketing	10
II	Consumer behavior in services: Consumer expectation of services, Two levels of expectation, Zone of tolerance Consumer perception of services - Factors influencing perception of services, Service encounters,	10
III	Understanding customer expectation through market research: Using market research to understand customer expectation, Types of service research, Building customer retention strategies, 3 level retention strategies, GAP – reasons for GAP	10
IV	Service Marketing in specific areas: Use of 4 P's in Tourism , Hotel industry, Banking, Insurance & Medical Services	10
V	Services Marketing in Indian Perspective: Problems in Service marketing in India; Remedies	10

SUGGESTED REFERENCE:

1. Services Marketing: Valarie A Zeithmal & Mary Jo Bitner TMH
2. Services Marketing : S M Jha HPH
3. Services Marketing: Rajendra Naragundakar TMH
4. Services Marketing – P N Reddy and others

6.7 CONSUMER BEHAVIOR AND MARKETING RESEARCH

Lecture per Week: 4 hours

Max Marks: 80 (End Sem.) + 20 (IA) = 100

Exam Duration: 3 Hours

OBJECTIVES:

1. To teach them on different patterns of consumer behavior
2. The knowledge of buying motive and determinants will help them to be good consumers and marketing people

Units	Topics	No. of periods
I	Consumer Behaviour: Consumer behaviour, Factors influencing buying behaviour, , Stages in buying decision process	10
II	Factors determining Consumer Behaviour: Determinants of Buying behaviour: Psychological, Sociological, Political and Environmental Buying motives Models of Consumer behaviour - Howard – Shet	10
III	Marketing Research: Meaning, Definitions of Marketing Research, Areas, Objectives, Importance and Limitations of MR	10
IV	Collection of Data: Primary and Secondary data, Observations, Experimentation, Surveys, Sampling methods Preparation of Questionnaire, Interviewing	10
V	Reporting: Marketing Research Reports: Oral and Written, Guidelines for drafting.	10

SUGGESTED REFERENCE:

1. Consumer Behaviour – Leon Schiffman, Lesslie Lazur Kanuk , Perarson PHI
2. Consumer Behaviour in Indian perspective – Suja Nair, HPH
3. Marketing Research – Tull and Hawkins
4. Marketing research – D. D. Sharma, Sultan chand.

**GROUP IV
STATISTICS**

6.6 ADVANCED BUSINESS STATISTICS -III

Lecture per Week: 4 hours

Max Marks: 80 (End Sem.) + 20 (IA) = 100

Exam Duration: 3 Hours

Objectives:

1. Practice an operation research (O.R.) approach to management problems
2. Apply analytical techniques and sensitivity analysis to problems and data sets
3. Summarize and present the analysis results in a clear and coherent manner

Unit	Topics	No of Periods
I	Linear Programming Problem(L.P.P.): Meaning, Definition, Formulation of L. P.P. , Graphical Method of solving L. P.P.	10
II	Games Theory Problem: Meaning, Definition of Game, n-person game, 2 person zero-sum game, saddle point, mixed & pre strategies, solution of game minimax & maximin principle and principles of Dominance Method.	10
III	Transportation theory problem: Meaning & Definition of balanced and unbalanced transportation problem. Finding feasible solution by Morth-west corner rule, matrix-minima method and vogels approximation method.	10
IV	Assignment and Replacement Problems: Meaning & Definition of assignment problem, assignment-algorithm and problems on its need for replacement, replacement of items that deteriorate with time (Discrete case only) without considering change in the money value – problems on it.	10
V	Inventory theory problem: Meaning of inventory and its need. Inventory costs, head time, stock replenishment. Time horizon, EOQ model with and without shortages (without derivates) case of deterministic uniform demand, instantaneous production and no lead time.	10
Practical:		
Sl. No.	Title of experiments	No. of experiments
I	Linear programming problem (LPP)	01
II	Games theory problem	01
III	Transportation theory problem	02
IV	Assignment problem	01
V	Replacement theory problem	01
VI	Inventory theory problem	02

Suggested References:

1. Kanti Swaroop, P. K. Gupta, Manmohan Operation Research- Sultan Chand & S, New Delhi.
2. Goel & Mittal – Operatin Research
3. S. D. Sharma –Operation Research Nath & CO.
4. P. K. Gupta- Operation Research Sultan Chand & Co New Delhi.

6.7 ADVANCED BUSINESS STATISTICS -IV

Lecture per Week: 4 hours

Max Marks: 80 (End Sem.) + 20 (IA) = 100

Exam Duration: 3 Hours

Objectives:

1. Use statistical techniques in business decision making.

Unit	Topics	No of Periods
I	Industrial Statistics: Meaning & Definition of statistical quality control (S.Q.C) and uses. Chance and assignable variation. Process and product control. Out line of control charts-control charts for variables and attributes –mean chart(X), range chart (R), number of defective chart (np chart), fraction defective chart (p-chart) and number of defective chart (c chart)	10
II	Demographic Method –I: Definition of demography, vital events, source of vital statistics, uses of vital statistics, fertility and mortality rates. Its applications reproduction rates-gross and net reproduction rates.	10
III	Sampling Techniques: Meaning and scope of sampling, types of sampling-simple random sample (S. R. S.), stratified random sampling (St. R. S.) & systematic random sampling (Sy. R. S)-its applications merits and demerits.	10
IV	Index Numbers: Meaning & Definition, uses & limitation of index numbers, steps in the construction of price index number, weighted and un-weighted index numbers, laspersy’s paaschey’s, fisher’s, marshale – index number tests-time reversal test (T.R.T) and factor reversal test (F. R. T.) Problems on it.	10
V	Consumers price index number: Meaning & Defination, uses and limitations of cost & living index number. Steps in the construction of cost of living index number. Problems on cost of living number by aggregative expenditure method and family budget method.	
Practical:		
Sl. No.	Title of experiments	No. of experiments
I	Statistical quality control	01
II	Fertility rates & Mortality rates	02
III	Sampling techniques	01
IV	Index number	01
V	Consumer Index number	01

Suggested References:

1. S. C. Gupta- Fundamentals of statistics, HPH, New Delhi.
2. Sancheti & Kapoor – Business Statistics Sultan Chand & Sons, New Delhi.
3. Sukhatme & Sukhatme- Sampling techniques theory.
4. Agarwal & Bharadwaj – Business Statistics, Kalyani- New Delhi.