

(Applicable to the batch of students admitted in the academic year 2025-2026 onwards)
**B.Com.(Advertising and Sales Management) FACULTY OF COMMERCE, SATAVAHANA UNIVERSITY,
KARIMNAGAR (T.G.)**

B.Com. (Advertising and Sales Management)

Syllabus (CBCS)

(w.e.f. 2025–2026)

Semester – III & IV



**FACULTY OF COMMERCE
SATAVAHANA UNIVERSITY
KARIMNAGAR - 505 002 T.G.**

2025

(Applicable to the batch of students admitted in the academic year 2025-2026 onwards)
B.Com.(Advertising and Sales Management) FACULTY OF COMMERCE, SATAVAHANA UNIVERSITY,
KARIMNAGAR (T.G.)

CBCS COURSE STRUCTURE
w.e.f. 2025-2026

<i>Sl.No.</i>	<i>Code</i>	<i>Course Title</i>	<i>HPW</i>	<i>Credits</i>	<i>Exam Hrs</i>	<i>Marks</i>
(1)	(2)	(3)	(5)	(6)	(7)	(8)
		SEMESTER – I				
1.	AEC1	English (First Language)	5	5	3 hrs	80U+20I
2.	SLS1	Second Language	5	5	3 hrs	80U+20I
3.	MJR101	Financial Accounting-I	5	5	3 hrs	80U+20I
4.	MJR102	Business Organization and Management	5	5	3 hrs	80U+20I
5.	MJR103	Marketing Management	5	5	3 hrs	80U+20I
		Total	25	25		
		SEMESTER – II				
6.	AEC2	English (First Language)	5	5	3 hrs	80U+20I
7.	SLS2	Second Language	5	5	3 hrs	80U+20I
8.	MJR201	Financial Accounting-II	5	5	3 hrs	80U+20I
9.	MJR202	Business Laws	5	5	3 hrs	80U+20I
10.	MJR203	Fundamentals of Advertising	5	5	3 hrs	80U+20I
		Total	25	25		
		SEMESTER – III				
11.	AEC3	English (First Language)	5	5	3 hrs	80U+20I
12.	SLS3	Second Language	5	5	3 hrs	80U+20I
13.	MJR301	Advanced Accounting	5	5	3 hrs	80U+20I
14.	MJR302	Business Statistics-I	5	5	3 hrs	80U+20I
15.	MJR303	Media Management	5	5	3 hrs	80U+20I
		Total	25	25		
		SEMESTER – IV				
16.	AEC4	English (First Language)	5	5	3 hrs	80U+20I
17.	SLS4	Second Language	5	5	3 hrs	80U+20I
18.	MJR401	Corporate Accounting	5	5	3 hrs	80U+20I
19.	MJR402	Business Statistics-II	5	5	3 hrs	80U+20I
20.	MNR403	Marketing Research	5	5	3 hrs	80U+20I
		Total	25	25		
		SEMESTER – V				
21.	MJR501	a) Cost Accounting/ b) Business Economics/ c) Income Tax	5	5	3 hrs	80U+20I
22.	MNR502	a) Business Ethics & Corporate Governance / b) Auditing c) International Advertising	5	5	3 hrs	80U+20I
23.	MDC503(Offered to other students)	a) Introduction Accounting b) Principles of Management	4	4	3 hrs	80U+20I
24.	SEC1	a) Communication Skills/ b) Professional Development Skills c) Entrepreneurship & Startups	2	2	2 hrs	40U+10I

(Applicable to the batch of students admitted in the academic year 2025-2026 onwards)
B.Com.(Advertising and Sales Management) FACULTY OF COMMERCE, SATAVAHANA UNIVERSITY,
KARIMNAGAR (T.G.)

25.	SEC2	a) Professional Development Skills/ b) Communication Skills/ c) Entrepreneurship & Startups	2	2	2 hrs	40U+10I
26.	VAC1	a) Environmental Science/ b) Cyber Security & Laws	3	3	2 hrs	40U+10I
		Total	21	21		
		SEMESTER – VI				
27.	MJR601	a) Management Accounting/ b) Customer Relationship Management c) Financial Management	5	5	3 hrs	80U+20I
28.	MJR602	a) Theory and Practice of GST b) Brand Management/ c) Investment management	5	5	3 hrs	80U+20I
29.	RMP603	Research Methodology/ Internship/Project Report	2T+4R 4	4	2 hrs	40U+10I 25R+15IS+10V V
30.	SEC3	a) Fundamentals of AI Tools/ b) Ability Skills (Competitive Mathematics)	2	2	2 hrs	40U+10I
31.	SEC4	a) Computerized Accounting b) E-filing of Tax Returns	2	2	2 hrs	40U+10I
32.	VAC2	a) Cyber Security & Laws/ b) Environmental Science	3	3	2 hrs	40U+10I
		Total	21	21		
		GRAND TOTAL	142	142		

THPW: Teaching Hour Per Week; ESED: End Semester Exam Duration AEC: Ability Enhancement Course; SLS: Second Language Skill; SEC: Skill Enhancement Course; MJR: Major Course ; VAC: Value Added Course; MDC: Multi-disciplinary Course; T: Theory; P: Practical; I: Internal Exam U: University Exam; RMP: Research Methodology & Project Report; PR: Project Report; IS: Internship; VV: Viva-Voce Examination.

Note: If a student opts for “a” in SEC in V Semester, the student has to opt for “a” only in VI Semester and so is the case with “b” and “c” in the case of Major/MDC papers also the rule applies.

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	AEC (English Language)	4	5	20
2	Second Language	4	5	20
3	SEC	4	2	8
4	MDC	1	4	4
5	VAC	2	3	6
6	RMP	1	4	4
7	MJR	16	5	80
	TOTAL	32		142
	Commerce	18		86
CREDITS UNDER NON-CGPA		NSS/NCC/Sports/Extr a Curricular	Up to 6 (2 in each year)	
		Summer Internship	Up to 4 (2 in each after I & II years)	

SEMESTER - III

Paper MJR 301: ADVANCED ACCOUNTING

PAPER CODE: MJR 301

Max. Marks: 80U +20I=100

THPW: 5; Credits: 5

ESED: 3 hrs

Objective: To enable undergraduate students to acquire comprehensive, advanced accounting knowledge concerning partnership frameworks and joint stock companies. The course is structurally aligned with professional accounting standards in India, preparing students to handle complex partnership transitions, manage corporate equity and debt issuances, and construct company final accounts under Schedule III of the Companies Act, 2013.

Course Objectives:

1. Understand partnership accounting for operational changes and ownership transitions
2. Apply accounting procedures for dissolution, insolvency, and corporate conversion of firms
3. Analyze corporate equity and debt structure including shares and debentures
4. Prepare company final accounts as per statutory requirements
5. Apply valuation techniques for goodwill and shares

Course Outcomes:

1. Record partnership transactions including admission, retirement, death, and adjustments of capital
2. Prepare accounts for dissolution of firms, including insolvency and piecemeal distribution using Garner vs. Murray rule
3. Account for issue, forfeiture, and re-issue of shares and debentures per Companies Act, 2013
4. Prepare Company Final Accounts with Schedule III compliance and allocate profits prior to incorporation
5. Compute goodwill and share values using Average Profits, Super Profits, Capitalization, Net Assets, and Yield methods

UNIT - I: PARTNERSHIP ACCOUNTS - I (OPERATIONAL & OWNERSHIP TRANSITIONS):

Foundations of Partnership: Meaning, Legal Framework of the Indian Partnership Act, 1932; Essential clauses and significance of a Partnership Deed; Maintenance of Capital Accounts — Fixed Capital Method vs. Fluctuating Capital Method; Accounting for Interest on Capital, Interest on Drawings, Salaries, and Commission to partners.

Admission of a Partner: Calculation of New Profit Sharing Ratio and Sacrificing Ratio; Treatment of Goodwill (Premium Method, Revaluation Method, and Memorandum Revaluation Method); Valuation and accounting treatment of accumulated profits, unrecorded assets, reserves, and revaluation of assets and liabilities; Adjustment of Partner Capitals based on new ratios.

Retirement and Death of a Partner: Calculation of New Profit Sharing Ratio and Gaining Ratio; Revaluation of assets/liabilities and treatment of goodwill upon retirement; Accounting treatment for the transfer of a retiring partner's balance to a Loan Account; Accounting for the Death of a Partner: Computation of a deceased partner's share of profit up to the date of dissolution (Excluding Joint Life Policy calculations) (*Theory and Numericals*).

UNIT - II: PARTNERSHIP ACCOUNTS - II (DISSOLUTION, INSOLVENCY & CORPORATE CONVERSION):

Dissolution of Partnership Firms: Meaning and Legal distinction between the dissolution of a partnership and the dissolution of a firm; Statutory provisions for the settlement of accounts upon dissolution (Section 48 of the Indian Partnership Act); Preparation of Realisation Account, Partner's Loan Account, Partner's Capital Accounts, and Cash/Bank Account.

Insolvency of Partners: Advanced application of the **Garner vs. Murray rule** (Distribution of capital deficiency caused by insolvency among solvent partners); Accounting treatment excluding the case of insolvency of all partners simultaneously.

Piecemeal Distribution & Corporate Sale: Piecemeal distribution of cash assets to partners during gradual liquidation (Maximum Loss Method and Surplus Capital Method); Conversion and sale of an ongoing partnership firm to a Limited Joint Stock Company — Computation of Purchase Consideration and final closing books of accounts of the firm (*Theory and Numericals*).

UNIT - III: CORPORATE EQUITY, DEBT ARCHITECTURE & SHARE CAPITAL LOGISTICS:

Issue of Shares: Overview of the Share Capital structure of corporate entities; Accounting mechanics for the issue of equity and preference shares at Par and Premium; Strict compliance with Section 52 of the Companies Act, 2013 regarding the statutory utilization of the Securities Premium Account; Pro-rata allotment mechanics, handling of calls-in-arrears and calls-in-advance.

Forfeiture & Capital Optimization: Accounting for the Forfeiture of shares and the Re-issue of forfeited shares under varied conditions; Deletion of discount issuances as per Section 53.

Debentures & Capital Reserve Allocations: Issue of Debentures — Accounting entries for the issue of debentures with explicit conditions of redemption (at par, premium); Underwriting of Shares and Debentures: Statutory provisions, determining underwriters' absolute and contingent liabilities (Gross, Net, and Marked applications); Bonus Shares: Meaning, Purpose, SEBI Guidelines for bonus issues, sources of capitalization, and accounting entry design (*Theory and Numericals*).

UNIT - IV: COMPANY FINAL ACCOUNTS & PRE-INCORPORATION RESTRUCTURING:

Company Final Accounts Framework: Structure and statutory mandates of the **Companies Act, 2013**; Thorough analysis and application of **Schedule III (Division I)**; General instructions, formats, and structural protocols for the presentation of the Corporate Balance Sheet (Part-I) and the Statement of Profit and Loss (Part-II).

Corporate Financial Reporting: Preparation of standard corporate Final Accounts including comprehensive modern adjustments (Current Corporate Tax provisions, Transfer to statutory Reserves, Managerial Remuneration adjustments, and Dividend Distribution constraints).

Profits Prior to Incorporation: Conceptual understanding of pre-incorporation and post-incorporation trading horizons; Principles governing the allocation of income and expenses between pre- and post-incorporation phases using Time Basis, Turnover Basis, and Specific Weighted Allocation methods; Accounting treatment and balance sheet presentation of pre-incorporation profits/losses (*Theory and Numericals*).

UNIT - V: VALUATION OF GOODWILL AND SHARES:

Valuation of Goodwill: Meaning, features, and corporate/regulatory circumstances necessitating the valuation of goodwill; Comprehensive methods of calculation: Average Profits Method (Simple and Weighted), Super Profits Method, and Capitalization Methods (Capitalization of Average Profits vs. Capitalization of Super Profits).

Valuation of Shares: Fundamental corporate needs for share pricing and asset valuation; Analytical methods of share valuation: Net Assets Method (Intrinsic Value factoring revalued assets), Yield Basis Method (Earning Capacity and Dividend Yield), and Fair Value Method; Interpreting valuation discrepancies between asset-backed and earning-backed assessment models (*Theory and Numericals*).

SUGGESTED READINGS:

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
2. Advanced Accounting: S.P. Jain & Narang, Kalyani Publishers, Reprinted 2025.
3. Advanced Accountancy: R.L. Gupta & Radhaswamy, Sultan Chand & Sons.
4. Advanced Accounting: Prof. Kamatam Srinivas, S Publishers, .
5. Advanced Accountancy (Vol-II): S.N. Maheshwari & V.L. Maheshwari, Vikas.
6. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP
7. Accountancy—III: Tulsian, Tata McGraw Hill Co.
8. Advanced Accountancy: Arulanandam; Himalaya.
9. Advanced Accountancy—II: S.P. Jain & K.L. Narang, Kalyani Publishers.
10. Advanced Accounting: Sumera Anwar, B. Sunitha, Y. Venkat Reddy SV Publications, First Edition.
11. Guidance Note on the Revised Schedule VI to the Companies Act, 1956, The Institute of Chartered Accounts of India.
12. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.
13. Advanced Accountancy: BM Agarwal and MP Gupta, Sultan Chand and Son's Volume -1&2, New Delhi.

Paper MJR 302: BUSINESS STATISTICS -I

PAPER CODE: MJR 302

THPW: 5; Credits: 5

Max. Marks: 80U +20I=100

ESED: 3 hrs

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

Course Objectives:

1. Understand basic statistical concepts and methods of data collection.
2. Organize and present data using classification, tabulation, diagrams, and graphs.
3. Compute and interpret measures of central tendency for different data series.
4. Analyze dispersion and shape of distributions using various statistical measures.
5. Construct and apply index numbers for economic and business analysis.

Course Outcomes:

1. Plan statistical investigations and collect primary and secondary data with awareness of errors.
2. Classify, tabulate, and present data using bar diagrams, histograms, frequency curves, and other tools.
3. Calculate and compare Mean, Median, Mode, Geometric Mean, and Harmonic Mean across individual, discrete, and continuous series.
4. Measure dispersion using Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation, and interpret skewness and kurtosis.
5. Construct index numbers using Laspeyres', Paasche's, and Marshall–Edgeworth methods, and apply tests of adequacy, base shifting, splicing, and deflating.

UNIT I: INTRODUCTION, DATA ORGANIZATION AND PRESENTATION:

Meaning and scope of statistics. Importance and limitations of statistics in business and commerce; Statistical investigation: Planning of a statistical enquiry. Sources of data – primary and secondary data. Methods of collecting data. Census and sampling methods. Errors in statistical investigation and approximation; Organization of data: Classification and tabulation of data. Frequency distribution and grouped frequency tables; Diagrammatic and graphical presentation of data: Bar diagrams, component bar diagrams, pie diagrams and line graphs. Histograms, frequency polygon and frequency curve. Interpretation of statistical diagrams and graphs.

UNIT II: MEASURES OF CENTRAL TENDENCY:

Definition and types of data: Individual series, discrete series and continuous series; Meaning and importance of measures of central tendency; Arithmetic Mean – computation for individual, discrete and continuous series. Combined mean, Weighted Mean; Geometric Mean and Harmonic Mean – meaning, computation and applications.

Partition values – Median, Quartiles, Deciles and Percentiles, and Mode – calculation for different series and graphical location; Comparison of averages – advantages and limitations of different measures of central tendency.

UNIT III: MEASURES OF DISPERSION:

Meaning and significance of dispersion. Characteristics of a good measure of dispersion. Absolute and relative measures of dispersion. Measurement of dispersion through Range, Quartile Deviation, Mean Deviation and Standard Deviation – computation and applications for individual, discrete and continuous series; Relative measures of dispersion – Coefficient of Range, Coefficient of Quartile Deviation and Coefficient of Mean Deviation. Combined Standard Deviation – computation and applications; Applications of dispersion in business and economic analysis. Advantages and limitations of various measures of dispersion.

UNIT IV: RELATIVE DISPERSION AND SHAPE OF DISTRIBUTION:

Coefficient of Variation: Meaning and significance, Relative measure of dispersion, Computation and interpretation, Comparison of consistency and stability of two or more series; Lorenz Curve: Meaning and significance, Construction of Lorenz Curve, Measurement of inequality and concentration, Applications in income, wealth and market-share analysis; Skewness: Meaning and significance, Symmetrical and asymmetrical distributions, Positive and negative skewness, Karl Pearson's Coefficient of Skewness, Bowley's Coefficient of Skewness, Interpretation and applications; Kurtosis: Meaning and significance, Types of kurtosis, Interpretation of kurtosis in statistical analysis.

UNIT V: INDEX NUMBERS:

Meaning and importance of index numbers in economic and business analysis. Uses and limitations of index numbers; Problems in the construction of index numbers; Methods of constructing index numbers: Simple index numbers and weighted index numbers – Laspeyres', Paasche's and Marshall–Edgeworth methods; Tests of adequacy of index numbers – Unit test, Time Reversal test and Factor Reversal test, Base shifting, splicing and deflating of index numbers.

SUGGESTED READINGS:

1. Statistics for Management: Levin & Rubin, Pearson
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Business Statistics: Arun Kumar Singh, Kalyani Publishers, First Edition-2017
4. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
5. Statistics: E. Narayanan Nadar, PHI Learning
6. Business Statistics-I: Dr. Padmaja, K.Kamakshi SV Publications, First Edition
7. Business Statistics –I: Dr. Obul Reddy, Dr. D. Shridevi - PBP
8. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
9. Business Statistics –I: Dr. PrashantaAthma, N. Rajyalaxmi – SIA Publishers & Distributors Pvt. Ltd.
10. Business Statistics: K. Alagar, Tata McGraw Hill
11. Fundamentals of Statistical: S. P Gupta, Sultan Chand
12. Business Statistics: J. K. Sharma, Vikas Publishers
13. Business Statistics- 1: Dr. Nazia Sultana, S Publishers
14. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
15. Statistics - Theory, Methods and Applications: Sancheti D.C. & Kapoor V.K
16. Business Statistics: S. K. Chakravarty, New Age International Publishers
17. Statistics for Business & Economics: Anderson, Sweeney, Williams, Cengage.

SEMESTER - III

Paper MJR 303: MEDIA MANAGEMENT

PAPER CODE: MJR 303

THPW: 5; Credits: 5

Max. Marks: 80U +20I=100

ESED: 3 hrs

Objective: *To expose students to the rigors of media management and equip them to be able to manage the media in the marketing environment.*

Course Objectives:

1. Understand fundamentals of media, media planning process, and role of media in business and consumer decisions
2. Examine media research sources, readership, viewership, and listenership studies for data-driven planning
3. Analyze media mix decisions, media choices, and formulate media strategies based on target audience and market priorities
4. Evaluate media budgeting methods, buying process, negotiation, and scheduling patterns for campaign effectiveness
5. Interpret media measurement metrics, benchmarking, plan metrics, and techniques for evaluating media buys across platforms

Course Outcomes:

1. Explain scope, elements, and regulatory framework of media planning and role of media planner in business
2. Use research data from ABC, IRS, TRP, TAB, and Arbitron to support media decisions
3. Select appropriate media mix and vehicles by analyzing factors affecting print, TV, radio, OOH, and emerging media
4. Prepare media budgets using methods like share of market, ROI-based, effective frequency, and execute media buying and scheduling strategies like pulsing, roadblock, and day-parting
5. Calculate and apply metrics such as GRP, CPRP, CPT, SOV, AOTS, and evaluate TV, print, radio, outdoor, and digital media buys

UNIT – I: OVERVIEW OF MEDIA AND MEDIA PLANNING:

Meaning of Media & Features of Media, Meaning of Media Planning, Scope of Media planning, Media Planning Elements, Role of Media in Business, Media Planning Process, Impact of Marketing Objectives on Media Planning, Factors Influencing Media Planning Decisions, Role and Importance of Media in Consumer Buying Decision, Role of Media Planner, Challenges of Media Planning, Organization Structure of Media Company, Regulatory Framework and Legal Aspects in Media Planning

UNIT – II: MEDIA RESEARCH:

Meaning, Role and Importance sources of media research, Audit Bureau of Circulation, Press Audits, National Readership Survey/IRS, Businessmen's Readership Survey, TRP, National Television Study, ADMAR Satellite Cable Network Study, Reach and Coverage Study, CIB Listenership Survey.

UNIT – III: MEDIA MIX AND MEDIA STRATEGY:

a) Media Mix: Meaning, Need for Media Mix, Identifying Audience for Mass Media, Factors Affecting Media Mix Decision, Types of Media Mix Decisions: Broad Media Classes, Media Vehicles, Media Units, Deciding Ideal Media Mix **b). Media Choices:** Print Meaning- Factors Affecting Selection of Print Media Decisions, Types of Print Media, Advantages and Limitations, Television- Meaning, Factors Affecting Selection of Television Media Decisions, Advantages and Limitations, Radio- Meaning, Factors Affecting Selection of Radio Media Decision, Advantages and Limitations, out of Home (OOH)- Meaning, Types of OOH, Factors Affecting OOH Planning Decision, Advantages and Limitations. **c). Emerging Media:** Online, Mobile, Gaming, In flight, In Store, Interactive Media **d). Media Strategy:** Meaning, Need for Media Strategy, Situation Analysis for Media Strategy and its Components, steps in Formulating

Media Strategies: Defining the Target Group, Market Prioritization, Media Weights, Media Mix, Media Scheduling.

UNIT – IV: MEDIA BUDGETING, BUYING & SCHEDULING:

a) Media Budget: Meaning, Factors to be considered while Framing a Budget: Advertising Task, Competitive Framework, Market Dominance, Market Coverage, Media Cost, Market Task, Pricing, Frequency of Purchase Importance of Media Budget. Methods of Setting Media Budget – Status Quo, Inflation Adjusted, Advertising Sales, Case Rate & Advertising Margin Method, Share of Market, Yardstick Method, Effective Frequency & Reach Method & Margin Analysis ROI Based Approach, Experimental Approach, Break Even Planning. **b) Media Buying:** meaning, role of Media Buyer, Objectives of Media Buying, Buying Process: Buying Brief, Environmental Analysis, Science and Art of Buying, Benchmarking Buying Plan Presentation Deal Management and Post Buy, Buying brief: Concept & Elements of Buying Brief, Art of Media Buying – Negotiation in Media Buying, Plan Presentation and Client Feedback, Criteria in Media Buying. **c) Media Scheduling:** Meaning, Importance, Factors Affecting Scheduling: Sales Pattern, Purchase Cycle, Product Availability, Competitive Activity, Marketing Task, Budget Constraints, Target Group. Scheduling Patterns – Continuity, Fighting, Pulsing, Scheduling Strategies for Creating Impact: Road Block, Day or Day part Emphasis, Multiple Spotting, Teasers.

UNIT – V: DEVELOPMENTS IN INTERNATIONAL MARKETING:

a) Media Measurement: Basic Metrics: Reach, Cumulative/Frequency Reach, Discrete & Cumulative distribution, Average Opportunity to See (AOTS), Effective frequency/Reach, Television Metrics: Dairy v/s People meter, TRP, /TVR, Program Reach & Time Spent, Stickiness Index, Ad Viewership, Radio Metrics: Arbitron Radio Rating, Print Metrics: Circulation, Average Issue Readership (AIR), Total or Claimed Reader, Sole or Solus reader. OOH Metrics: Traffic Audit Bureau (TAB), **b) Benchmarking Metrics:** Share, Profile, and Selectivity Index. **c) Plan Metrics:** Gross Rating Points (GRP), Gross Impressions (GI), Share of Voice (SOV). **d) Evaluating Media Buys:** Evaluating Television Media Buying: Dysfunctional Card Rate, Secondary and Effective Rate, Deal Composition, Cost Per Rating Point (CPRP), Reach Delivered by the Buy, Visibility Spots, Bonus Percentage, Upgrades and Spot Fixing, Sponsorships, Evaluating Print Media Buying: Discount on Rate Card, Negotiated Rate, Cost Per Thousand (CPT), Market Share Incentives, Readership v/s Circulation Track, Growth Incentives, Combination Rate Incentives, Full Page Discounts and Size Upgrades, Discount for Colour Ads, Date Flexibility Incentives, Positioning, Innovations, Evaluating Other Media Buys: Radio Buys, Outdoor Buys, Cinema Buys, Internet Buys, and Mobile Buys.

SUGGESTED READINGS:

1. Arpita Menon , Media Planning and Buying, Tata McGraw Hill Education Private Limited , Second Edition 2010.
2. Jack Z Sissors and Roger B. Baron, Advertising Media Planning, McGraw Hill Education India Pvt. Limited, Seventh Edition.
3. Larry Percy and Richard Elliott, Strategic Advertising Management, Oxford University Press, Second Edition.
4. Larry d. Kelly and Donald W. Jugeneimer, Advertising Media Planning, PHI learning Private Limited
5. Media Management: Kalyani Publishers, First Edition.
6. Dennis .F.Herrick, Media Management in Age of Giants, Surjeet Publications.
7. Charles Warner and Joseph Buchman, Media selling ,Surjeet Publication, 3rd edition
8. Jack Z Sissors and Jim Surmanek, Advertising Media Planning- Crain books 1976
9. James R Adams, Media Planning-Business books 1977
10. Advanced Media Planning -John R Rossister, Kluwer Academic publications 1998.

SEMESTER - IV

Paper MJR401: CORPORATE ACCOUNTING

PAPER CODE: MJR 401

Max. Marks: 80U +20I=100

THPW: 5; Credits: 5

ESED: 3 hrs

Objective: To provide an advanced understanding of corporate accounting procedures in accordance with current Accounting Standards (AS) and Indian Accounting Standards (Ind AS). The course aims to equip students with the expertise required for complex corporate restructuring, regulatory reporting for specialized sectors (Banking and Insurance), and corporate insolvency resolution.

Course Objectives:

1. Understand corporate insolvency, liquidation procedures, and IBC, 2016 framework
2. Apply accounting standards for amalgamation, absorption, and external reconstruction as per AS-14
3. Examine internal reconstruction schemes and accounting for business acquisitions
4. Prepare financial statements of banking companies per Banking Regulation Act, 1949
5. Understand insurance accounting and compute claims for loss of stock and loss of profit

Course Outcomes:

1. Prepare Statement of Affairs, Deficiency Account, and Liquidator's Final Statement of Account with order of payment
2. Compute purchase consideration and pass journal entries for amalgamation under Pooling of Interest and Purchase methods
3. Account for capital reduction and prepare post-reconstruction balance sheets under Section 66 of Companies Act, 2013
4. Prepare Form A and Form B for banking companies, including treatment of NPA, income recognition, and rebate on bills discounted
5. Prepare Revenue Account and Balance Sheet for life and general insurance, and compute insurance claims with Average Clause

UNIT-I: CORPORATE INSOLVENCY & LIQUIDATION:

Regulatory Framework: The Insolvency and Bankruptcy Code (IBC), 2016 (brief overview); Modes of Winding Up.

Liquidator's Mechanics: Statement of Affairs, Deficiency/Surplus Account; Classification of Creditors (Secured, Preferential, Unsecured); Order of Payment.

Accounting Treatment: Liquidator's Remuneration; Preparation of Liquidator's Final Statement of Account; Distribution of surplus to contributories (*Theory and Numericals*).

UNIT-II: AMALGAMATION, ABSORPTION & EXTERNAL RECONSTRUCTION (AS-14):

Conceptual Framework: Distinguishing between Amalgamation in the nature of Merger and Amalgamation in the nature of Purchase (AS-14).

Purchase Consideration: Advanced methods of calculating consideration (Lump Sum, Net Assets, and Net Payment methods).

Accounting Treatment: Pooling of Interest Method vs. Purchase Method; Journal entries in the books of the Transferor Company (closing entries) and Transferee Company (incorporation entries); Treatment of inter-company holdings, unrealized profits, and debenture conversion (*Theory and Numericals*).

UNIT-III: INTERNAL RECONSTRUCTION & CORPORATE ACQUISITION:

Internal Reconstruction: Statutory provisions (Section 66 of the Companies Act, 2013); Accounting for Capital Reduction (Reduction of Share Capital, Alteration of Share Capital); Preparation of Reconstruction Schemes and post-reconstruction Balance Sheets.

Acquisition of Business: Business combinations; Accounting when new books are opened versus when original books are continued; Accounting for debtors/creditors taken over; Vendor's account adjustments and goodwill/capital reserve computation (*Theory and Numericals*).

UNIT-IV: FINANCIAL REPORTING OF BANKING COMPANIES:

Regulatory Environment: Banking Regulation Act, 1949; Classification of Advances: Performing vs. Non-Performing Assets (NPA) and Income Recognition norms.

Accounting Mechanics: Slip system of posting; Rebate on Bills Discounted (accounting and provision); Preparation of Final Accounts in the prescribed

Form A and Form B (Profit & Loss Account and Balance Sheet); Asset Classification and Provisioning requirements (*Theory and Numericals*).

UNIT-V: INSURANCE ACCOUNTING & CLAIMS:

Life Insurance: Meaning, regulatory compliance (IRDAI); Preparation of Revenue Account, Net Revenue Account, and Balance Sheet; Valuation Balance Sheet; Determination of Net Surplus and its distribution.

General Insurance: Fire and Marine insurance accounting; Preparation of Revenue accounts for various sub-segments.

Insurance Claims: Computation of claims for Loss of Stock (including Average Clause and abnormal items) and Loss of Profit (Consequential Loss policies) (*Theory and Numericals*).

SUGGESTED READINGS:

1. Advanced Accountancy (Vol-II): S.N.Maheshwari & V.L.Maheswari, Vikas.
2. Accountancy–III: Tulsian, Tata McGraw Hill Co.
3. Corporate Accounting: S.P. Jain & Narang: Kalyani Publishers, Second Revised Edition, Year of Publication: 2018.
4. Advanced Accountancy: Arulanandam; Himalaya
5. Advanced Accountancy–II: S.P. Jain & K.L Narang, Kalyani Publishers
6. Advanced Accounting (Vol-II): Chandra Bose, PHI
7. Advanced Accountancy: Shukla and Grewal, S.Chand & Co.
8. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons
9. Corporate Accounting: Sakshi Vasudeva, Himalaya.
10. Corporate Accounting: K. Phani Chakravarthy, Y.Venkat Reddy, SV Publications First Edition
11. Corporate Accounting: Volume 2 BM Agarwal and MP Gupta, Sultan Chand and Son's, New Delhi.

Paper MJR 402: BUSINESS STATISTICS - II

PAPER CODE: MJR 402

Max. Marks: 80U +20I=100

THPW: 5; Credits: 5

ESED: 3 hrs

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

Course Objectives:

1. Understand correlation concepts and methods to measure relationships between variables
2. Apply regression analysis for estimation, prediction, and business forecasting
3. Analyze time series data and measure trend and seasonal variations
4. Understand probability theory, laws, and their application in decision making
5. Examine probability distributions and their use in business and economic analysis

Course Outcomes:

1. Compute and interpret Karl Pearson's and Spearman's correlation, covariance, and coefficients of determination
2. Derive regression equations, estimate regression coefficients, and use standard error of estimate for forecasting
3. Measure trend using graphic, semi-averages, moving averages, and least squares methods, and compute seasonal variations
4. Apply addition and multiplication theorems, conditional probability, and Bayes' Theorem to business problems
5. Fit and apply Binomial, Poisson, and Normal distributions, and use Central Limit Theorem for practical analysis

UNIT I: CORRELATION:

Meaning and types of correlation – positive, negative, simple, multiple, partial, linear and non-linear correlation. Correlation and causation. Methods of studying correlation: Scatter diagram, Concurrent Deviation Method, Karl Pearson's coefficient of correlation and Spearman's rank correlation coefficient. Covariance and its relationship with Correlation. Standard error and probable error of the coefficient of correlation. Coefficient of determination, coefficient of non-determination and coefficient of alienation. Interpretation, applications and limitations of correlation in business and economic analysis.

UNIT II: REGRESSION ANALYSIS:

Meaning and significance of regression analysis. Difference between correlation and regression. Types of regression – linear and non-linear regression. Lines of regression – regression line of Y on X and regression line of X on Y; Regression equations and regression coefficients – derivation of regression equations, estimation of regression coefficients, properties of regression coefficients, and relationship between correlation coefficient and regression coefficients. Standard Error of Estimate – meaning, computation and interpretation. Prediction and forecasting using regression equations. Applications of regression analysis in business and economic decision-making. Limitations of regression analysis.

UNIT III: TIME SERIES ANALYSIS:

Meaning and importance of time series in business and economic analysis. Components of time series – Trend, Seasonal, Cyclical and Irregular Variations; Measurement of Trend: Graphic Method, Semi-Averages Method (for even and odd number of years/periods), Moving Averages Method (3-year, 4-year, 5-year and 7-year moving averages; centering of moving averages where necessary); Least Squares Method (Linear Trend); Measurement of Seasonal Variations: Simple Averages Method, Ratio-to-Moving Average Method, Link Relative Method, Applications, Uses and Limitations of Time Series Analysis in business and economic studies.

UNIT IV: PROBABILITY THEORY:

Meaning and importance of probability. Random experiments, sample space and events. Types of events – simple and compound events, mutually exclusive events, collectively exhaustive events and independent events. Basic concepts of set theory relevant to probability. Approaches to probability – classical, empirical and subjective approaches; Laws of probability – Addition Theorem and Multiplication Theorem. Conditional probability and Bayes' Theorem. Applications of probability in business and decision-making.

UNIT V: PROBABILITY DISTRIBUTIONS:

Binomial Distribution: Assumptions and characteristics, Properties of Binomial Distribution, Computation of probabilities, Fitting of Binomial Distribution; Poisson Distribution: Assumptions and characteristics, Properties of Poisson Distribution, Computation of probabilities, Fitting of Poisson Distribution; Normal Distribution: Characteristics and properties of Normal Distribution, Standard Normal Distribution, Computation of probabilities using Normal Distribution tables, Applications of Normal Distribution in business and economics, Central Limit Theorem – concept and significance.

SUGGESTED READINGS:

1. Statistics for Management: Levin & Rubin, Pearson,
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Business Statistics II: Arun Kumar Singla, Kalyani Publishers, Year of Publication: 2018, Reprinted 2025.
4. Business Statistics: Theory & Application, P. N. Jani, PHI Learning
5. Business Statistics II: S. L Aggarwal, Kalyani Publications.
6. Business Statics – II: Dr.OBul Reddy, Dr. D. Shridevi - PBP
7. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
8. Business Statistics –II: Dr.PrashantaAthma, N. Rajyalaxmi – SIA Publishers & Distributors Pvt. Ltd.
9. Business Statistics: K. Alagar, Tata Mc Graw Hill
10. Fundamentals of Statistical: S. P Gupta , Sultan Chand
11. Business Statistics: J. K. Sharma,Vikas Publishers
12. Business Statistics: Vora, Tata Mc Graw Hill
13. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
14. Statistics-Theory, Methods and Applications: SanchetiD.C. & Kapoor V.K
15. Business Statistics: S. K. Chakravarty, New Age International Publishers
16. Business Statistics-G.Laxman,Vasudeva Reddy, K.Goud, TaxmannPublications,Hyderabad.
17. Business Statistics-II: Dr.Nazia Sultana, S Publishers
18. Business Statistics-II: S. Bhagya Laxmi, Gampala Sudhakar, SV Publications, First Edition

SEMESTER - IV

Paper MJR403: MARKETING RESEARCH

PAPER CODE: MJR 403

THPW: 5; Credits: 5

Max. Marks: 80U +20I=100

ESED: 3 hrs

Objective: to enable the students with market research techniques and implementing their own ideas for developing business.

Course Objectives:

1. Understand the nature, scope, and significance of marketing research in the 21st century Indian context
2. Plan the marketing research process including problem formulation, research design, and sampling
3. Examine primary and secondary data sources, methods of collection, and their advantages and limitations
4. Apply marketing research in areas like consumer, product, pricing, advertising, media, and sales forecasting
5. Explore recent trends including online research, data mining, rural research, brand equity, and international marketing research

Course Outcomes:

1. Explain characteristics of research, value and cost of information, and role of marketing research in decision making
2. Formulate research problems, select appropriate research methods and designs, and prepare research reports
3. Differentiate secondary and primary data, identify sources, and choose suitable data collection methods
4. Conduct applications of marketing research such as motivational research, distribution research, and sales analysis
5. Assess trends in MIS, lifestyle retail research, social marketing, services marketing research, and use of data mining in MR

UNIT –I: MARKETING RESEARCH DYNAMICS:

Introduction, Meaning of Research - Research Characteristics - Various Types of Research - Marketing Research and its Management - Nature and Scope of Marketing Research - Marketing Research in the 21st Century (Indian Scenario) - Value and Cost of Information.

UNIT-II: PLANNING THE RESEARCH PROCESS:

Introduction - Research Process: An Overview - Formulation of a Problem - Research Methods, Research Design - Data Collection Methods - Sample Design - Data Collection - Analysis and Interpretation - Report Writing.

UNIT –III: DATA COLLECTION: SOURCES AND METHODS:

Introduction - Meaning and Nature of Secondary Data - Advantages of Secondary Data - Drawbacks of Secondary Data -Types of Secondary Data Sources - Primary Data and its Types.

UNIT-IV: APPLICATIONS OF MARKETING RESEARCH:

Introduction - Consumer Market Research - Business-to-Business Market Research - Product Research - Pricing Research - Motivational Research - Distribution Research - Advertising Research - Media research - Sales Analysis and Forecasting - Data Mining.

UNIT-V: RECENT TRENDS IN MARKETING RESEARCH:

Introduction - Marketing Information System and Research - Online Marketing Research - Recent Trends in Marketing Research - Research in Lifestyle Retail - Marketing Research and Social Marketing - Rural Marketing Research - Trends in Services Marketing Research - Brand Equity Research - International Marketing and Branding Research.

SUGGESTED READINGS:

1. Research for Marketing Decisions Paul E. Green, Donald S. Tull
2. Marketing Research- Text and Cases, Harper W. Boyd Jr. , Ralph Westfall
3. Naresh K. Malhotra, Marketing Research: An Applied Orientation, Pearson Education, Asia
4. Marketing Research: Shashi K Guptha, Kalyani Publishers, Year of Publication: 2013, Third Revised Edition.
5. Paul E. Green & Donald S. Tull, Research for Marketing Decisions, PHI Learning Private Limited, New Delhi, 2009
6. Donald R. Cooper & Schindler, Marketing Research Concept & Cases, Tata McGrawHill Publishing Company Limited, new Delhi, 2006
7. S.C. Gupta, Marketing Research, Excel Books India, 2007