SRI VENKATESWARA UNIVERSITY
B.Com. (ASM)
FIRST YEAR - SECOND SEMESTER
ADVERTISING AND SALES
MANAGEMENT (ASM)

(Under CBCS W.E.F. 2020-21)
(Common to B.Com (General/Computer Applications/Taxation/ASM)

Course - 2A: FINANCIAL ACCOUNTING

Learning Outcomes:

At the end of the course the student will able to;

▶ Understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.

▶ Analyze the accounting process and preparation of accounts in consignment and joint venture.

▶ Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.

▶ Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities.

▶ Design an accounting system for different models of businesses at his own using the principles of existing accounting system.

SYLLABUS

Unit-I: Depreciation: Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line — Written Down Value —Annuity and Depletion Method (including Problems).

Unit-II: Provisions and Reserves: Meaning — Provision vs. Reserve — Preparation of Bad Debts Account — Provision for Bad and Doubtful Debts—Provision for Discount on Debtors

— Provision for Discount on Creditors - Repairs and Renewals Reserve A/c (including Problems).

Unit-III: Insurance claims: Meaning of Claim – Memorandum Trading A/c – Average Clause – Loss of Stock – Amount of Claim (including Problems).

Unit-IV: Consignment Accounts: Consignment - Features - Proforma Invoice - Account Sales — Del-credere Commission - Accounting Treatment in the Books of Consigner and Consignee - Valuation of Closing Stock - Normal and Abnormal Losses (including Problems).

Unit-V: Joint Venture Accounts: Joint Venture - Features - Difference between Joint- Venture and Consignment — Accounting Procedure — Methods of Keeping RecordsWne Vendor Keeps the Accounts and Separate Set off Books Methods (including Problems).

Reference Books:

I. Ranganatham G and Venkataramanaiah, **Financial Accounting-II,** S Chand Publications, New Delhi.

2. T. S. Reddy and A. Murthy - **Financial Accounting,** Margham Publications.

3. R.L. Gupta & V.K. Gupta, **Principles and Practice of Accounting,** Sultan Chand.

4. SN Maheswari and SK Maheswari - **Financial Accounting,** Vikas Publications.

5. S.P. Jain & K.L **Narang,Accountancy-I,** Kalyani Publishers.

6. Tulsan, **Accountancy-I,** Tata McGraw Hill Co.

7. V.K. Goyal, **Financial Accounting,** Excel Books

8. T.S. Grewal, **Introduction to Accountancy,** Sultan Chand & Co.

9. Haneef and Mukherjee, **Accountancy-I,** Tata McGraw Hill.

10. Arulanandam and Ramana, **Advanced Accountancy,** Himalaya Publishers.

11. S.N.Maheshwari&V .L.Maheswari, **Advanced Accountancy-I,** Vikas Publishers.

12. Prof E Chandraiah, **Financial Accounting,** Seven Hills International Publishers.

Suggested Co-Curricular Activities:

....,. Quiz Programs

....,. Problem Solving Exercises

....,. Co-operative learning

....,. Seminar

....,. Group Discussions on problems relating to topics covered by syllabus

....,. Reports on Proforma invoice and account sales

....,. Visit a consignment and joint venture firms (individual and Group)

....,. Collection of proforma of bills and promissory notes

....,. Examinations (Scheduled and surprise tests)

....,. Any similar activities with imaginative thinking beyond the prescribed syllabus

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Course - 2B: BUSINESS ECONOMICS

Learning Outcomes:

At the end of the course, the student will able to;

▶ Describe the nature of economics in dealing with the issues of scarcity of resources.

▶ Analyze supply and demand analysis and its impact on consumer behaviour.

▶ Evaluate the factors, such as production and costs affecting firms behaviour.

▶ Recognize market failure and the role of govemINESSment in dealing with those failures. ▶ Use economic analysis to evaluate controversial issues and policies.

▶ Apply economic models for managerial problems, identify their relationships , and formulate the decision making tools to be applied for business.

Syllabus

Unit-I: Introduction: Meaning and Definitions of Business Economics - Nature and Scope of Business Economics -Micro and Macro Economics and their Interface.

Unit-II: Demand Analysis: Meaning and Definition of Demand — Determinants to Demand

—Demand Function -Law of Demand — Demand Curve — Exceptions to Law of Demand - Elasticity of Demand — Measurements of Price Elasticity of Demand

Unit — III: Production, Cost and Revenue Analysis: Concept of Production Function — Law of Variable Proportion -Law of Returns to Scale – Break Even Analysis -Advantages..

Unit-IV: Market Structure: Concept of Market — Classification of Markets -Perfect Competition — Characteristics — Equilibrium Price -Monopoly — Characteristics — Equilibrium Under Monopoly.

Unit-V: National Income: Meaning — Definition — Measurements of National Income - Concepts of National Income -Problems in Measuring National Income.

References:

1. Business Economics -S.Sankaran, Margham Publications, Chennai.
2. Business Economics - Kalyani Publications.
3. Business Economics - Himalaya Publishing House.
4. Business Economics -Aryasri and Murthy, Tata McGraw Hill.
5. Business Economics -H.L Ahuja, Sultan Chand & Sons
6. Principles of Economics -Mankiw, Cengage Publications
7. Fundamentals of Business Economics -Mithani, Himalaya Publishing House
8. Business Economics -A.V. R. Chary, Kalyani Publishers, Hyderabad.
9. Business Economics -Dr K Srinivasulu, Seven Hills International Publishers.

Suggested Co-Curricular Activities:

- Assignments
- Student Seminars
- Quiz, JAM
- Study Projects
- Group Discussion
- Graphs on Demand function and demand curves
- Leaming about markets
- The oral and written examinations (Scheduled and surprise tests),
- Market Studies
- Individual and Group project reports,
- Annual talk on union and state budget
- Any similar activities with imaginative thinking beyond the prescribed syllabus

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ADVERTISING AND SALES
MANAGEMENT
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Course – 2C: ADVERTISING - II

SYLLABUS:

Unit- I

Economics aspects of Advertising- Effects of Advertising- Is advertising productive- Social aspects of Advertising-Advertising influence the consumer prices- Is advertising to much persuasive.

Unit-II

Advertising appeals- Essentials of a good appeal- Classifications of Advertising appeals-Product and services related aspects-Consumer related appears- Non-consumer and non-product related appeals

Unit - III

Advertising Department- Organization-Functions of advertising Department-Functions of the Advertising manager- Inter-departmental relations

Unit- IV

Testing of Advertising effectiveness – why to test advertising effectiveness-methods of measuring advertising effectiveness

Unit- V

Advertising Agency- Features-Functions of advertising agency-Selection of an advertising agency-methods of paying the agency services.

Suggested Readings:

1. Duns and Durban Advertising – Its role in modern marketing

    2.Mahendra mohan – Advertising (Tata Mc GRaw Hill)

    3.Philip Kotler – Marketing Management (Printice Hall of India)

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FIRST YEAR - SECOND SEMESTER

ADVERTISING AND SALES MANAGEMENT

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2A - FINANCIAL ACCOUNTING

RECOMMENDED FORMAT FOR MODEL QUESTION PAPER

Time: 3 Hours]   [Max. Marks : 75

<div align="center">

Section-A   **[5X5=25]**

Answer any **FIVE** of the following questions.
(at least 4 problems must be given)

</div>

1   Contents of **Unit-I (Theory/Problem)**

2   Contents of **Unit-II (Theory/Problem)**

3   Contents of **Unit-III (Theory/Problem)**

4   Contents of **Unit-IV (Theory/Problem)**

5   Contents **of Unit-V (Theory/Problem)**

6   Contents of **Unit-I to Unit V (Theory/Problem)**

7   Contents of **Unit-I to Unit V (Theory/Problem)**

8   Contents of **Unit-I to Unit V (Theory/Problem)**

<div align="center">

Section-B   **[5X10=50]**
Answer FIVE questions

</div>

9a   Contents of Unit-I(Problem only)
                    (OR)
9b   Contents of Unit-I(Problem only)

10 a   Contents of Unit-II(Problem only)
                    (OR)
10b   Contents of Unit-II(Problem only)

11 a   Contents of Unit-l II(/Problem only)
                    (OR)
11 b   Contents of Unit-lII(Problem only)

12 a   Contents of Unit-IV(Problem only)
                    (OR)
12 b   Contents of Unit-IV(Problem only)

13a   Contents of Unit-V(Problem only)
                    (OR)
13 b   Contents of Unit-V(Problem only)

SRI VENKATESWARA UNIVERSITY

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FIRST YEAR –

SECOND SEMESTER

ADVERTISING AND SALES MANAGEMENT

(Under CBCS W.E.F. 2020-21)

2B - **BUSINESS ECONOMICS**

RECOMMENDED FORMAT FOR MODEL QUESTION PAPER

Time: 3 Hours]   [Max. Marks: 75]

Section-A   **[5X5=25]**
Answer any **FIVE** of the following questions.

1   Contents of **Unit-I**

2   Contents of **Unit-II**

3   Contents of **Unit-III**

4   Contents of **Unit-IV**

5   Contents of **Unit-V**

6   Contents of **Unit-I to Unit V**

7   Contents of **Unit-I to Unit V**

8   Contents of **Unit-I to Unit V**

Section-B   **[5X10=50]**
Answer **FIVE** questions

9 a   Contents of **Unit-I**
          (OR)
9 b   Contents of **Unit-I**

10 a   Contents of **Unit-II**
          (OR)
10 b   Contents of **Unit-II**

11 a   Contents of **Unit-III**
          (OR)
11 b   Contents of **Unit-III**

12 a   Contents of **Unit-IV**
          (OR)
12 b   Contents of **Unit-IV**

13 a   Contents of **Unit-V**
          (OR)
13 b   Contents ofUnit-V

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FIRST YEAR - SECOND SEMESTER
ADVERTISING AND SALES
MANAGEMENT

2C – ADVERTISING –II

RECOMMENDED FORMAT FOR MODEL QUESTION PAPER

Time: 3 Hours]   [Max. Marks: 75]

Section-A   **[5X5=25]**
Answer any **FIVE** of the following questions.

1   Contents of **Unit-I**

2   Contents of **Unit-II**

3   Contents of **Unit-III**

4   Contents of **Unit-IV**

5   Contents of **Unit-V**

6   Contents of **Unit-I to Unit V**

7   Contents of **Unit-I to Unit V**

8   Contents of **Unit-I to Unit V**

Section-B   **[5X10=50]**
Answer **FIVE** questions

9 a   Contents of **Unit-I**
          (OR)
9 b   Contents of **Unit-I**

10 a   Contents of **Unit-II**
          (OR)
10 b   Contents of **Unit-II**

11 a   Contents of **Unit-III**
          (OR)
11 b   Contents of **Unit-III**

12 a   Contents of **Unit-IV**
          (OR)
12 b   Contents of **Unit-IV**

13 a Contents of **Unit-V**
          (OR)
13 b Contents of **Unit-V**