B.Com (Advertising and Sales Management)
I Semester Syllabus (CBCS)

(w.e.f. 2025–2026)

FACULTY OF COMMERCE
OSMANIA UNIVERSITY
HYDERABAD - 500 007 T.S.

2025

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(Applicable to the batch of students admitted in the academic year 2025-2026 onwards)

B.COM. (Advertising and Sales Management)
CBCS COURSE STRUCTURE
w.e.f. 2025-2026

Sl.No.	*Code*	*Course Title*	*HPW*	*Credits*	*Exam Hrs*	*Marks*
(1)	(2)	(3)	(5)	(6)	(7)	(8)
		SEMESTER – I				
1.	AEC1	English (First Language)	4	4	3 hrs	80U+20I
2.	SLS1	Second Language	4	4	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	**23**	**23**		
		SEMESTER – II				
6.	AEC2	English (First Language)	4	4	3 hrs	80U+20I
7.	SLS2	Second Language	4	4	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	**23**	**23**		
		SEMESTER – III				
11.	AEC3	English (First Language)	3	3	3 hrs	80U+20I
12.	SLS3	Second Language	3	3	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)	3	3	3 hrs	80U+20I
17.	SLS4	Second Language	3	3	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.	AEC5	English (First Language)	3	3	3 hrs	80U+20I
22.	SLS5	Second Language	3	3	3 hrs	80U+20I
23.	MJR501	**a)** Cost Accounting/ **b)** Business Economics/ **c)** Income Tax	5	5	3 hrs	80U+20I
24.	MNR502	**a)** Business Ethics & Corporate Governance / b) Auditing c) International Advertising	5	5	3 hrs	80U+20I

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25.	MDC503(Offered to other students)	a) Introduction Accounting b) Principles of Management	4	4	3 hrs	80U+20I
26.	SEC1	a) Communication Skills/ b) Professional Development Skills c) Entrepreneurship & Startups	2	2	2 hrs	40U+10I
27.	SEC2	) Professional Development Skills/ b) Communication Skills/ c) Entrepreneurship & Startups	2	2	2 hrs	40U+10I
28.	VAC1	a) Environmental Science/ b) Cyber Security & Laws	3	3	2 hrs	40U+10I
		Total	**27**	**27**		
		SEMESTER – VI				
29.	AEC6	English (First Language)	3	3	3 hrs	80U+20I
30.	SLS6	Second Language	3	3	3 hrs	80U+20I
31.	MJR601	**a)** Management Accounting/ **b)** Customer Relationship Management c) Financial Management	5	5	3 hrs	80U+20I
32.	MJR602	**a)** Theory and Practice of GST **b)** Brand Management/ **c)** Investment management	5	5	3 hrs	80U+20I
33.	RMP603	Research Methodology/ Internship/Project Report	2T+4R 4	4	2 hrs	40U+10I 25R+15IS+10VV
34.	SEC3	a) Fundamentals of AI Tools/ b) Ability Skills (Competitive Mathematics)	2	2	2 hrs	40U+10I
35.	SEC4	a) Computerized Accounting b) E-filing of Tax Returns	2	2	2 hrs	40U+10I
36.	VAC2	a) Cyber Security & Laws/ b) Environmental Science	3	3	2 hrs	40U+10I
		Total	**27**	**27**		
		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)	6	4, 3	20
2	Second Language	6	4, 3	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/Extra Curricular	Up to 6 (2 in each year)	
		Summer Internship	Up to 4 (2 in each after I & II years)	

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SEMESTER - I

MJR 101: FINANCIAL ACCOUNTING - I

PAPER CODE: MJR101 **Max. Marks: 80U +20I=100**
THPW: 5; Credits: 5 **ESED: 3 hrs**

Course Objectives:

1) To understand the accounting process.
2) To classify and record various business transactions in the respective subsidiary books.
3) To know the reasons for disagreement of cash book and bank pass book balances.
4) To identify and rectify the accounting errors at various stages of accounting cycle.
5) To prepare the final accounts of the sole trader.

Course Outcomes:

1) Describe and understand the accounting principles and recording of business transactions in Journal.
2) Prepare ledgers and subsidiary books.
3) Prepare and analyse the bank reconciliation statement.
4) Understand the way of rectification of errors in the books of accounts.
5) Understand the needs of preparing financial statements with adjustments.

UNIT-I: ACCOUNTING PROCESS:

Financial Accounting: Introduction – Definition – Evolution – Functions - Advantages and Limitations – Users of Accounting Information - Branches of Accounting – Accounting Principles: Concepts and Conventions - Accounting Standards – Meaning – Importance – List of Accounting Standards issued by ASB - Accounting System - Types of Accounts – Accounting Cycle – Journal - Ledger and Trial Balance (Including Problems)

UNIT-II: SUBSIDIARY BOOKS AND RECTIFICATION OF ERRORS:

Meaning – Types: Purchases Book - Purchases Returns Book - Sales Book - Sales Returns Book - Bills Receivable Book - Bills Payable Book – Cash Book: Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper (Including Problems)

Rectification of Errors: Types of Errors - Suspense Account – Effect of Errors on Profit (Including Problems)

UNIT-III: BANK RECONCILIATION STATEMENT:

Meaning - Need - Reasons for differences between Cash Book and Pass Book balances –Favourable and Overdraft balances – Ascertainment of correct Cash Book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement (Including Problems)

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UNIT-IV: DEPRECIATION ACCOUNTING:

Depreciation (Ind-AS-16): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation –Accounting Treatment – Methods of Depreciation: Straight Line Method - Diminishing Balance Method and Sum of the Units Method (Including Problems)

UNIT-V: FINAL ACCOUNTS OF SOLE TRADER:

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences -Deferred Revenue Expenditure.

Final Accounts of Sole Trader: Meaning - Uses - Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries (Including problems)

SUGGESTED READINGS:

1) Haneef and Mukherjee: Accountancy-I: Tata McGraw Hill Company.
2) R. L. Gupta & V. K. Gupta: Principles & Practice of Accounting: Sultan Chand.
3) S. P. Jain & K. L. Narang: Accountancy-I: Kalyani Publishers.
4) Tulasian: Accountancy–I: Tata McGraw Hill Company.
5) T. S. Grewal: Introduction to Accountancy: S. Chand and Company.
6) Prof. Prashanta Athma: Financial Accounting -I: Himalaya Publishing HousePvt Ltd.
7) S. N. Maheshwari & V. L. Maheswari: Advanced Accountancy-I: Vikas Publishing House.
8) Deepak Sehgil: Fundamentals of Financial Accounting: Tax Mann Publication.
9) Jawahar Lal: Financial Accounting: Himalaya Publishing House.
10) Kamatam Srinivas: Financial Accounting –I : S Publishers.
11) Kamala Devi, Dr Padmalatha, Rachana Sharma : Financial Accounting-I : Professional Books Publisher.
12) Dr. K. Naveen Kumar: Financial Accounting -1: Vedashree Publishers.

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SEMESTER - I

MJR 102: BUSINESS ORGANIZATION AND MANAGEMENT

PAPER CODE: MJR102 **Max. Marks: 80U +20I=100**
THPW: 5; Credits: 5 **ESED: 3 hrs**

Course Objectives:

1) To know the forms of business organization.
2) To understand the meaning and classification of joint stock companies.
3) To know the meaning and functions of management.
4) To study the importance of planning and organizing in a business organization.
5) To differentiate the concepts of authority, power, accountability, responsibility, delegation and decentralization.

Course Outcomes:

1) Describe and understand the forms of business organization.
2) Knows the forms of companies and important documents.
3) Equips with the application of Fayol's 14 principles of management.
4) Understand the benefits of planning and organizing in an organization.
5) Gain confidence in proper use of authority, responsibility, centralization, decentralization, coordination, cooperation and control terms.

UNIT-I: INTRODUCTION:

Concepts of Business, Trade, Industry and Commerce - Objectives and functions of Business – Social Responsibility of a Business - Forms of Business Organization - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed -Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-Operative Organization, One Person Company.

UNIT-II: JOINT STOCK COMPANY:

Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents – Prospectus - Contents – Red herring Prospectus- Statement in lieu of Prospectus (As per Companies Act-2013).

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UNIT-III: FUNCTIONS OF MANAGEMENT:

Management - Meaning - Characteristics - Functions of Management - Levels of Management – Organization Structure – Types of Organization Structure – Skills of Management - Scientific Management - Meaning - Definition - Objectives - Criticism – Fayol's Principles of Management.

UNIT-IV: PLANNING AND ORGANISING:

Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits – Weaknesses—Definition of Organizing-Organization-Process of Organizing - Principles of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - Span of Control - Meaning - Determining Span – Factors influencing the Span of Control.

UNIT-V: AUTHORITY, COORDINATION AND CONTROL:

Meaning of Authority, Power, Responsibility and Accountability - Delegation of Authority - Decentralization of Authority - Definition, Importance, Process, and Principles of Coordination - Techniques of Effective Coordination - Control - Meaning - Definition – Relationship between Planning and Control - Steps in Control – Requirements for Effective Control.

SUGGESTED READINGS:

1) R K Sharma & Shashi K. Gupta : Business Organization & Management: Kalyani Publishers
2) Patrick Anthony: Business Organization& Management: Himalaya Publishing House
3) Dr. Manish Gupta, Business Organization & Management: PBP.
4) R. D. Agarwal: Organization & Management: McGraw Hill.
5) S.A. Sherlekar, V.S. Sherlekar: Modern Business Organization: Himalaya Publishing House
6) C.R. Basu: Business Organization & Management: Tata McGraw Hill
7) M.C. Shukla: Business Organization & Management: S. Chand,
8) D.S. Vittal: Business Organization and Management: S. Chand
9) V.S.P. Rao:Organizational Behavior Text & Cases: Himalaya Publishing House
10) Uma Shekaram: Business Organization & Management: Tata McGraw Hill
11) Dr. R. Sushama, Mrs. R. Renuka: Business Organisation and Management: Vedashree Publishers.
12) Dr. R. Sridhar : Business Organisation and Management : S Publishers.
13) Sherlekar & Khuspat Jain: Business Organization& Management: Himalaya Publishing House
14) R K Chopra: Office Organization& Management: Himalaya Publishing House
15) RS Gupta & BD Sharma:Principles and Practice of Management: Kalyani Publishers
16) RK Sharma: Principles of Management: Kalyani Publishers
17) Mrs. Vinaya Chaturvedi, Ms. Ankita Nagra, Mrs. R. Anuradha & Ms. B. S. Sai Leena: Business Organization & Management: Professional Books Publishers

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SEMESTER - I

MJR 103: MARKETING MANAGEMENT

PAPER CODE: MJR 103: **Total Marks: 80U+20I=100**
THPW: 5; Credits: 5 **ESED: 3 HRS**

Objective: *To familiarize the students with the concepts of marketing management.*

Course Objectives:

1. Understand marketing concepts, evolution, and environment
2. Analyze market segmentation, targeting, and positioning strategies
3. Study consumer and organizational buying behavior
4. Develop product and price management strategies
5. Design promotion and channel management plans

Course Outcomes:

1. Develop a marketing mix strategy for a product or service
2. Segment, target, and position a product or service in a competitive market
3. Analyze consumer behavior and develop marketing strategies accordingly
4. Create product life cycle strategies and manage product portfolio
5. Design effective promotion and distribution channel strategies

UNIT-I: INTRODUCTION TO MARKETING & MARKETING ENVIRONMENT:

Meaning and Definition of Marketing - Scope of Marketing - Evolution of Marketing Concepts - Production Concept - Product Concept - Marketing Myopia - Selling Concept – Marketing Concept - Societal Marketing Concept - Objectives of Marketing - Role of Marketing in Economic Development - Rural Marketing - Rural Markets Vs Urban Markets – Marketing Management Tasks - Marketing Mix-Marketing of services. **Marketing Environment:** Micro Environment (Company-Suppliers-Marketing Intermediaries-Customers- Competitors- Public) - Macro Environment (Demographic-Economic-Natural-Technological-Political-Legal and Regulatory - Cultural -Social) - International Marketing-GAAT and WTO.

UNIT-II: MARKET SEGMENTATION, TARGETING & POSITIONING:

Concept of Target Market - Diffused Market - Concentrated Market - Clustered Market -Market Segmentation (Concept-Bases-Benefits-Requirements for Effective Segmentation) –Market Segmentation Analysis for consumer and service products - Product Positioning – Positioning maps.

UNIT III: CONSUMER AND ORGANIZATIONAL BUYING BEHAVIOR:

Consumer Behavior (Nature-Scope-Importance) - Factors influencing Consumer Behavior (Economic psychological-Cultural-Social and Personal) - Steps in Consumer Decision Process – Post Purchase Behavior - Cognitive Dissonance - Organizational Buyer (Industrial Markets-Resellers Market-Government Market)- Characteristics of Organizational Buyer Organizational Buying Behavior Vs Consumer Behavior.

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UNIT IV: PRODUCT & PRICE MANAGEMENT:

Concept of Product - Classification of Products - Product Levels - Product Mix - Product Mix Decisions - New Product – New Product Development Stages - . Product Life Cycle Stages and marketing implications - Branding - Packaging and Labeling. **Price Management:** Pricing – Objectives of Pricing – Role of Price in Marketing Mix – Factors influencing price – Pricing under different competitive conditions, Skimming and Penetration Pricing – Pricing Methods/strategies- cost based- demand based- competition based.

UNIT-V: PROMOTION & CHANNEL MANAGEMENT:

Promotion – Significance – Promotion Mix – Advertising – Objectives – Media – Budget- Types of Advertising - Personal Selling – Nature – Steps in personal selling. Sales Promotion – Objectives – Tools - Public Relations – Direct marketing – Forms of direct marketing.

UNIT-V: CHANNEL MANAGEMENT:

Marketing Channels: Nature – Channel Levels - Channel Structure &. Participants –Functions Marketing Intermediaries - Channel Design Decisions - Online Marketing - Online Marketing Channels – objectives – merits – demerits- Retailing: Meaning – Significance – forms of retailing – formats of retail stores.

SUGGESTED READINGS:

1. Marketing Management, Philip Kotler, PHI, 12e
2. Introduction to Marketing, Lamb: Thomson, 8e, 2007
3. Fundamental of Marketing, Stanton WJ, 1996
4. Marketing Planning and Strategy , Jain, 7e
5. Marketing Management, Czinkota & Kotabe, 2005
6. Marketing Management, Ramaswamy &. Namakumari.
7. Marketing Management: CN Sontakki: Kalyani publication
8. Marketing Management: Prof. A. Patrick: Vedashree Publishers
9. Marketing Management (Text & Cases) In Indian Context: Dr.K.Karunukaran: Himalaya Publishing House
10. Advertising : Sales & Promotion Management: S A Chunnawala: Himalaya Publishing House
11. Sales and Distribution Management: K.Sridhar Bhar: Himalaya Publishing House
12. Advertising Sales Management: : CN Sontakki: Kalyani publication

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