

**Tilak Maharashtra Vidyapeeth, Pune**  
**Department of Distance Education**  
**T.Y.B.Com.**  
**Year -2012-13**

**Compulsory Subjects:-**

1. Business Regulatory Framework
2. Advanced Accountancy
3. Indian & Global Economic Development
4. Business Taxation & Auditing

**Specialization Subjects:-**

- A. Cost & works accounting- II & III
- B. Banking & Finance- II & III
- C. Business Entrepreneurship- II & III
- D. Marketing Management- II & III

**C – 311 - Business Regulatory Framework**

**Objectives –**

1. To develop the understanding of business laws in students.
2. To enable them do learn various provisions of law and its implementation.

**Unit-1 - Contract Act (1872)**

- a. Nature, classification of contract, offer & acceptance, parties to contract, Essentials of valid contract (free consent, Lawful object, consideration, Agreement declared to be void, )
- b. Kinds of contract- Contingent contract, quasi contract, performance of contract, void, avoidable contract.
- c. Discharge of contract, breach of contract & remedies for breach of contract.

**Unit-2- Sale of Goods Act (1930)**

Formation of contract of sale, sale & agreement to sale & Essentials  
Goods & their classification & kinds  
Conditions & warranties – Transfer by non - owners  
Transfer of property in goods  
Sale by auction & Agreement to Sale

**Unit-3- Negotiable Instrument Act (1881)**

Definition, features, presumptions of negotiable instruments, promissory notes, Bills of exchange & cheques. Distinction between them, Crossing of cheques  
Holder & holder in due course- privileges to holder in due course, Drawee in case of need, Negotiation, endorsement, Dishonour & discharge., Liabilities of parties to Negotiable Instrument.

**Unit-4 - Consumer Protection Act (1986)**

Definition of consumer, complaints, contents of complaints, grievance, redressal, machinery & Procedure, Unfair Trade Practice, Restrictive Trade Practice  
Consumer protection Council, Procedure to file complaints, Consumer Disputes Redressal Agencies  
Time limit of appeal  
Salient features of consumer protection Act

## **Unit-5 – Intellectual Property Rights ( IPRs)**

- WIPO – Objectives, programmes & Activities of WIPO
- TRIPS – Objectives & Categories of IPR covered by TRIPS
- Patent - Definition, concept, Rights & Obligations of Patentee
- Copyright – Characteristics, subject matter, Author & Rights, Term
- Trademark – Characteristics, Functions, Illustrations, Various Marks, Term Rights of Trademark holder
- Design – Importance, characteristics, Rights of Design Holder

## **C- 312 - Advanced Accountancy**

### **Objectives:-**

1. To impart the knowledge of
2. Final account of Banks and company
3. Insurance
4. Branch account
5. Accounts for incomplete record etc.

### **1. Banking company final account:-**

Introduction, NPA, Reserved fund, Acceptance, endorsement and other obligations  
Bills for collection, rebate on bills discounted, Provision for bad and doubtful debts  
Preparation of final account in a variation form as per banking regulation act 1949.

### **2. Insurance Claim: -**

- a. Claim for loss of stock- Introduction, calculation of average clause, treatment of abnormal item of goods. Under & over valuation of stock
- b. Claim for loss of profit: - Indemnity period, Calculation of claim

### **3. Investment accounts:-**

Introduction, need, investment in securities cum interest , Ex- interest while purchasing and selling brokerage and expenses treatment and valuation of stock (closing investment) FIFO, Market price.

### **4. Branch Account : -**

Introduction, types of branches, dependent branches only  
Stock and debtors system  
Branch trading, P & L account  
Goods supplied at cost and invoice price

### **5. Departmental accounts : -**

Introduction, methods and technical allocation of expenses, interdepartmental transfers, provision for unrealised profit

### **6. Accounts for Incomplete Records: -**

Introduction, ascertainment of profit of sole trader, statement of affair method and conversion of single entry in to double entry

### **7. Interpretation and analysis of financial data**

Meaning, objectives, purpose, methods, calculation of various ratio – gross profit, net profit, operating profit, stock turnover, current, liquid return of investment

### **8. Accounting standards: -**

AS – 6 , AS – 9 , AS – 13

# **C-313 - Indian and Global Economic Development**

## **Objectives: -**

1. To acquaint the students with economic development in India.
2. To acquaint the students with changing economy of India with reference to Industrial, Agricultural development etc.

## **1. Introduction: -**

- a. Indian economy as an emerging economy - characteristics
- b. Indicators of economic development & comparison with developed economy
- c. Meaning of term 'Less developed'

## **2. Agricultural Development in India**

- a. Role of Agriculture in the Indian Economy
- b. Agricultural productivity, Rural Indebtness
- c. Agricultural Marketing in Global perspective – Problems & Measures
- d. Constraints in Agricultural Development

## **3. Industrial Development In India**

- a. The Role of industrialisation in Economic Development
- b. Problem of small-scale industries, Large scale industries & Medium size Enterprises
- c. Performance and problems of the public sector
- d. Industrial Imbalance: Causes and Measures
- e. Industrial Liberalization and privatisation

## **4. Planning in India**

- a. Planning in a mixed economy
- b. Need of economic planning in India
- c. Formulation of a plan
- d. Objectives of planning in India
- a. Strategy of Indian planning
- b. Achievement and failures of planning

## **5. Human Resource Development comparative study of population**

- a. Role, concept of Human Development Index
- b. Concept of Human Poverty Index

## **6. Growth of Global Economy since 1990's**

- a. Meaning & challenges of Liberalisation, Privatisation & Globalisation
- b. Privatisation – For & Against arguments.

## **7. Regional & International economic co-operatives**

- a. Need for international economic cooperation- European union ( Eu)
- b. International monetary fund (IMF)
- c. South Asian Association for Regional cooperation (SAARC)
- d. World Bank
- e. World Trade organization ( WTO ) Regional Economic Co-operation

## 8. Foreign Capital & Trade

- a. Need, forms & Importance of Foreign Trade in Economic development
- b. Current Export – Import Policy ( Exim Policy )

## 9. Balance of Payment & Balance of Trade – Concepts

- a. India's Balance of Payment since 1991
- b. Convertibility of Rupee on current & Capital A/c

# **C- 314 - Business Taxation and Auditing**

### **Objectives: -**

1. To impart the knowledge of Taxation
2. To enable the students to learn various auditing practices.

### **UNIT -I : Income Tax Act, 1961**

Definition:

Income, Person, Assesses, Assessment Year, Previous year, Agricultural income, Exempted Income, Residential status of an assesses.

### **UNIT- II : Computation of taxable income under the different heads of income.**

- 2.1 Income from Salary -Salient features , meaning of salary; Allowances and their taxability; perquisites and their valuation, Profit in lieu of salary; Deductions allowed (theory and problems)
- 2.2 Income from house property  
Basic of chargeability;  
Annual value  
Deductions allowed (Theory and problems)  
Profits and Gains by Business & Profession: -  
Methods of Accounting  
Deductions expressly allowed and deductions expressly disallowed  
(Theory & problems)  
Capital Gains:-  
Chargeability  
Definitions  
Cost of improvement  
Short term and long term gains  
Deductions (Theory only)  
Income from other sources:  
Inclusions & Deductions

### **Unit –III : Computation of total taxable income of an individual**

Deductions to be made applicable to individual from gross total income  
Income-tax Rebates and Reliefs  
Computation of Taxable Income and Income –tax

## **Auditing:**

### **Unit – I : Introduction and principles of Auditing**

Definition, nature, objects and Advantages of Auditing.  
Types of Errors and frauds.  
Various types of Audit including Tax Audit

### **Unit – II : Audit Process :**

Audit Programme, Audit Note Book, Working papers, Test checking,  
Vouching of cash Book  
Verification and valuation of Assets and liabilities.  
Internal control, Internal check and Internal Audit  
Audit in Computerised Accounts

### **Unit – III : Company Auditor**

Qualifications and Disqualifications  
Appointments and Removal  
Rights, Duties and liabilities

### **Unit – IV : Audit Report**

Types of Audit Report  
Audit certificate, Difference between Audit Report and Audit certificate

### **Unit – V : Tax Audit**

Auditor's Role under Income Tax Act.  
Compulsory Tax Audit  
Certificate for claiming exemptions  
Selective Tax Audit

### **Unit – VI : Audit of Computerised Systems**

Auditing an EDP environment  
Problems in EDP  
General EDP control  
Audit Techniques

## **C- 315 - Cost and work Accounting – II**

### **Objectives:-**

1. To provide training about the concepts, principles and application of overhead.
2. To understand various methods of costing and their applications.

#### **1. Overheads: -**

Meaning, Definition, and classification  
Collection, Allocation, Apportionment and Reapportionment of overheads  
Overhead absorption – meaning and methods  
Under & over absorption of overheads –  
Meaning, Reasons and accounting treatment  
Control of production overheads, Administration overheads and selling and distribution overheads

#### **2. Special item of overhead costs and treatment: -**

Capacity cost , capacity cost, Research and development cost , depreciation cost, cost of obsolescence, cost of tools and cost of training

### **3. Methods of costing : -**

Meaning and methods of costing – Needs for various methods

Job costing - Meaning, Features, Advantages, limitations & preparation of job cost sheet.

Contract costing – definition, features, preparation of contract account with works certified, uncertified, escalation clause, profit on complete contract, cost plus contract

### **4. Process costing :-**

Meaning, features, preparation of process account with normal or abnormal loss or gain.

Inter-process profit

Theory – Joint product ,by product

### **5. Operating costing :-**

Meaning, features

Cost unit: simple and composite

Cost sheet for transport, Hospital, Canteen etc.

## **C- 325 - Cost and works Accounting – III**

### **Objectives:**

- 1.To impart training regarding techniques of cost control .
- 2.To create awareness among the students regarding cost control and cost reduction.
- 3.To provide training as regards concept, procedures and legal provisions of cost audit.
- 4.To develop the skills in cost control and in cost audit.

### **Marginal costing: -**

Meaning & concepts- Fixed cost, variable cost, Marginal cost,

Marginal costing- contribution, p / v ratio

Breakeven point, Assumptions & limitations

Margin of safety

Cost, volume profit Analysis

Differential cost analysis

Application of marginal costing techniques

### **Budgetary Control: -**

Meaning of budget and budgetary control

Objectives of budgetary control

Procedure of budgetary control

Advantages and limitations

Types of budget – According to flexibility – According to functions

(Sales, production, purchase, cash etc.)

According to management control-

Programme, performance, zero base budgeting

Practical problems – cash and flexible budget

### **Uniform costing and inter firm comparison: -**

Meaning – objectives, advantages, limitations

Requisites – uniform cost manual.

Inter-firm comparison – meanings, essentials, advantages, limitations.

### **Standard costing: -**

Definition, Meaning of various concepts

Difference between standard cost and historical cost (difference between standard costing and budgetary control.)

Advantages and limitations

Setting of material, labour, overhead standards.

Variance Analysis – meaning, types, causes of material and labour variance

### **Cost Audit:-**

Meaning – objective, types of cost audit.

cost investigation and cost audit.

Advantages of cost audit.

Procedure and programme of cost audit

Cost auditors – appointment, rights, powers and liabilities

Cost audit report

### **Target Costing :-**

Meaning, features of Target costing

Advantages & Limitations of Target costing

Impact on profitability of firm.

## **C- 316 - Banking & Finance - II**

### **Objectives: -**

1. To acquaint the student with financial market and its various segments.
2. To give the students an understanding of the operations and developments in financial markets in India.
3. To enable them to gain an insight into the functioning and role of Financial institutions in the Indian Economy.

### **1. Indian Financial System, Structure, Changes after 1991**

Indicators of Financial Development

Role of financial system in economic development.

### **2. Indian Money Markets :-**

- meaning, scope & function of money market.
- structure & features of Indian money market.
- Segments of Indian money market Institutions of Indian money
- Market
- Drawbacks of Indian Money Market
- Sub Markets
- Reserve Bank of India & money market.
- Changes in money market.

### **3. Indian capital market :-**

- Meaning & functions of capital market.
- Structure & features of Indian capital market.
- Participants in Indian capital market – Stock Exchange (Bombay Stock Exchange, National Stock Exchange) depositories, Banks & financial institution, Brokers, Foreign Institutional Investors; Merchant Bankers, underwriters, Mutual funds, Role of S.E.B.I.
- Instruments in India capital market – Shares, Debentures, Bonds (various types) Global Depository Receipts (G.D.R.) American Depository Receipts (A.D.R.), Derivatives..
- Limitation of Indian capital market.

### **4. Non-Banking Finance Companies (N.B.F.Cs.)**

- Meaning of N.B.F.C: difference between N.B.F.C & Banks.

Functions of: -

- a. Lease finance companies.
- b. Venture Capital Finance
- c. Factoring companies.
- d. Housing finance companies.
- e. Venture capital finance companies. Regulations of N.B.F.C. in India.
- f. Mutual funds

## **5. Specialised Financial Institutions & Investment Institutions in India**

Objective, organisation, functions & progress of

- a. Industrial Finance Corporation of India.
- b. Industrial Investment Bank of India
- c. Small Industries Development Bank of India, State Finance Corporation
- d. Life Insurance Corporation of India.
- e. Unit Trust of India.
- f. General Insurance Corporation of India
- g. Provident Funds

## **C- 326 - Banking & Finance- III**

### **1. Laws Relating to Banking in India -**

Provisions of the Banking Regulation Act, 1949 with reference to the following:

Definition, Capital, Reserve Fund, Cash Reserve, Cash reserve for non-scheduled Banks, Liquid Assets, Licensing, Branch Licensing, Management, Profit and Loss and Balance sheet – sec.10,29 and 30. Powers of the Reserve Bank of India – sec.35 and 36. Voluntary Amalgamation – sec.44A. Compulsory Amalgamation – sec.45. Liquidation – sec. 45R. Banking Regulation Act as applicable to Co-operative Banks.

### **2. Negotiable Instruments Act.1881 -**

Definition, Characteristics, Presumptions of Negotiable Instruments. Promissory Note, Bills of Exchange and Cheque – Definition and Features. Parties to Negotiable Instruments. Negotiation. Presentation. Notice of Dishonor. Noting and Protesting.

### **3. Paying Banker and Collecting Banker -**

Precautions in Payment of Customers Cheques, Paying Bankers Duties and Rights, Statutory Protection to Paying Banker, Payment of Forged Cheque Return of Cheque when the banker must refuse payment of cheques, Precautions in Collecting Customers Cheques, Collecting Banker Duties and Rights, Statutory Protection to Collecting Banker.

### **4. Relationship between Banker and Customer –**

Definition of Banker and Customer, Relationship as Debtor and Creditor, Banker as Trustee, Banker as Agent, Banker Obligation Of Secrecy of Accounts, Banker's Lien, Right of Set-off, Disclosure permitted by the Banker's Practices and Usage, Banker's Obligation to honour Cheques, Garnishee Order, Termination of Relationship.

### **5. Securities for Advances -**

- Principles of Secured Advances
- Precautions to be taken by the banker while advancing against:
  - (a) Documents of Title to Goods
  - (b) Real Estate
  - (c) Fixed Deposit Receipt
  - (d) Gold and Silver Bullion
  - (e) Supply Bills
  - (f) Life Insurance Policy
  - (g) Shares
  - (h) Agricultural Produce



Modes of creating charge :- Lein, pledge, Hypothecation, Mortgages & types of Mortgages

## **6. Project Appraisal & Recovery Measures :-**

Step in Project Appraisal – Economic, Technical, Managerial operational & Financial Aspects

- a) Non Legal Measures – Follow up action – One time settlement – Recovery Camps – Recovering through Self Help Groups
- b) Legal Measures – Debt Recovery Tribunal – Lok Adalat – Corporate Debt Recovery System – Recovery under Securitisation & Reconstruction of Financial Assets  
Enforcement of Security Interest Act, 2003

## **C- 317 - Business Entrepreneurship paper II**

### **Objectives: -**

1. To help students to develop their entrepreneurial competence.
2. To develop knowledge and understanding in creating and managing new Venture
3. To help students to bring out their own business plan.
4. To encourage students to set up their own business venture.
5. To make student aware about Business crises, sickness & It's management.
6. To provide knowledge about key tools & techniques to set up new Business Venture.

### **Unit I – Business opportunities and market survey.**

Scanning of Business Environment.

Identification and evaluation of Business opportunities.

Assessment of Market.

Conducting market survey.- preparation of questionnaire, Data collection, Analysis & Interpretation.

### **Unit II – Institutional & Government support to new venture.(students are expected to study the assistance schemes of the following institutions)**

District industry centre (DIC)

Maharashtra centre for entrepreneurship Development (MCED)

Entrepreneurship Development Institute of India, Ahmedabad (EDI)

Maharashtra industrial and technical consultancy organisation (MITCON)

Khadi and Village industries commission (KVIC)

Maharashtra industrial development corporation (MIDC)

Maharashtra small scale industries development corporation (MSSIDC)

National Small Industries Corporation of India (NSIC)

Rajiv Gandhi Udyami Mitra Yojna (RGUMY)

Prime Minister's Rojgar Yojana (PMRY)

Prime Minister's Rojgar Yojana for Educated unemployed Youth.

### **Unit III – Financial Assistance**

Maharashtra State Financial Corporation (MSFC)

Commercial Banks – Term loan and working capital loan

Loan schemes for women entrepreneurs

Small Industries Development bank of India

Venture capital suppliers

Self employment schemes of Govt. of Maharashtra

Incentives schemes of the Government for SSI

#### **Unit IV – Preliminary project Report**

Project Report – Meaning and importance, Feasibility of the project  
Selection of the suitable form of organization  
Preliminary project Report preparation – Contents- Marketing and Technical Feasibility, financial viability, precautions to be taken by an entrepreneur while Preparing project report  
Project Appraisal – Break even Analysis and Ratio Analysis.

#### **Unit V – Tools and techniques of project implementation**

Network analysis – Basic concepts in Network Analysis  
Critical path method (CPM)  
Programme evaluation and review technique (PERT)

#### **Unit VI – Small Business management**

##### **General introduction of the functional areas of SSI**

Operation  
Marketing  
Human Resource  
Finance  
Risk

#### **Unit VII – Study of Biographies of entrepreneurs**

Late Mr. J.R.D.Tata, Late Mr. Dhirubhai Ambani  
Late Shri Tatyasaheb Kore of Warnanagar  
The success story of Lijjat Papad  
The success story of Nirma Enterprises

#### **Unit VIII – Business crises and sickness**

Nature and Types of Crises  
Starting crises, cash crises, delegation crises, leadership crises, financial crises, property crises, succession crises  
**Sickness**  
Meaning and definitions  
Symptoms of Sickness  
Causes of Sickness  
Turnaround strategies – TELCO Story

### **C – 327 - Business Entrepreneurship Development - III**

#### **Objectives:-**

1. To develop the knowledge of Entrepreneurship Concept
2. To understand the behavioral aspects of entrepreneurship
3. To get aware about Entrepreneurial Competencies.
4. To understand the concepts of Leadership, motivation & stress Management.

#### **Chapter 1. Organizational Behaviour.**

Organization – Meaning, Definition, Goals, approaches.  
Organizational Behaviour – Meaning, Definition, Scope  
Historical roots of Organizational Behaviour

**Chapter 2. Individual Behaviour & Personality.**

- Determinants of individual behavior – Biographical characteristics, Ability, Learning & personality.
- Personality – Meaning, Definitions, Determinants of personality, Theories of Personality.
- . Personality Development.
- . Emotional Intelligence.
- . Entrepreneurial Personality.

**Chapter 3 :- Innovation sources of innovation & Creativity**

- Systematic entrepreneurship
- Purposeful innovation
- Seven sources of innovation
  - a. The unexpected
  - b. Incongruities
  - c. Process need
  - d. Industry and market structures
  - e. Demographics
  - f. Changes in perception
  - g. New knowledge
  - h. Principles of innovation

**Chapter 4 :- Managing Internal & External Business Situation**

- Managing internal customers, product, Technology & Infrastructure.
- Porter's 5 Forces Model of Competition.
- Significance of Entrepreneurial Decision Making.

**Chapter 5 :- Entrepreneurial Competencies**

- Organizational behavior – meaning, definition and scope
- Determinants of Individual Behavior, Emotional Intelligence
- Personality – meaning, determinants, Personality development
- Entrepreneurial personality & qualities
- Transactional v/s transformational leadership,
- Significance of Entrepreneurial competencies in meeting the challenges of Business in India

**Chapter 6 :- Leadership**

Leadership – Meaning, Difference between Manager & Leader, Leadership Theories

**Chapter 7 :- Group and team management**

- Group, Group management
- Group dynamics, group cohesion, co- operation and competition
- Team building, managing a team, creating a high performance team
- Helping behavior
- Team player

**Chapter 8 :- Stress management and Entrepreneurial Motivation**

- Stress and conflict management
- Stress – personal and organizational approach

- Motivation in employees – Monetary & Non – Monetary Techniques.
- Theories of Motivation – Maslow’s Motivation Theory / Herzberg Theory.

## **C- 318 - Marketing Management Paper –II**

### **Objectives:**

1. To impart the knowledge of modern marketing techniques.
2. To develop marketing skills in students.

### **Unit-1 - Marketing Management:**

Marketing Management – Introduction, Definition.

Responsibilities of Marketing Management

Functions of Marketing Management, Skills & Qualities of Marketing Manager, Challenges in Globalisation, Methods to manage change

### **Unit-2 - Market Segmentation:**

Introduction, Relevance

Essentials of effective market segmentation

Procedure of market segmentation, Patterns of market segmentation

Basis for segmenting consumer market and Industrial market

Benefits and limitations

Market targetting & positioning

### **Unit-3 - Buyer Behaviour: -**

Meaning, Need of studying buyers’ behaviour

Different factors influencing consumer Behaviour

Buyers behaviour and buying process

Buying behaviour of Indian customers

Organisational Buyer Behaviour

### **Unit-4 - Ethics and Social Responsibilities of Marketing , Social Marketing :-**

Introduction - Social responsibilities of Marketing Manager

Social criticism of marketing

Impact of marketing on social in general and on other business.

Action to regulate marketing activities

Recent trends in Social marketing

### **Unit-5 - Customer Relationship Management: -**

Meaning—significance – process of building Customer Relationship

Customer service, customer care, focus, customer delight , Attracting and retaining customers, Need for customer retention, difficulties related to customer relationship management.

### **Unit-6 – Industrial Marketing –**

Introduction

Industrial Marketing Strategy

Future of Industrial Marketing

Global Industrial Marketing.

### **Unit – 7 – Retail Marketing**

Meaning, characteristics, Significance, Functions, Trends in Retail Formats

Organised / Unorganised forms of retailing

## **Unit – 8 – International Marketing –**

Introduction , Need & signification  
International Marketing planning  
Significance for developing countries  
Recent trends in Global Marketing

## **Unit – 9 –Consumer Role in Business**

Imp. of consumer / consumerism in India / consumer rights & Agencies Evolution  
of Customer Movement in India.

## **C- 328 - Marketing Management – III**

### **Objectives: -**

1. To enable the students to learn marketing technique through advertisement.
2. To understand the role & functions of advertising agencies.
3. To understand the concepts and types of advertising media, appeals and its material used

### **1. Meaning – scope – elements of Advertising**

Conceptual frame work, origin and growth.  
Advertising as a marketing tool and significance for consumer welfare.  
Nature scope and functions.  
Role of Advertising in modern business.  
Advertising and marketing mix.  
Advertising – Marketing – Types  
Economic and social aspects of advertising  
Benefits – Limitations  
Criticism of advertising

### **2. Advertising Media**

Definitions, Classification & characteristics of different media. Comparative study of advertising media.  
Selection of media. Factors affecting selection  
Media mix – Geographical selectivity – Media scheduling – modern advertising

### **3. Advertising Layout**

Meaning and Importance  
Components – Background – Border caption – Decorations – Heading - Illustration – Mascot Name plate – price – product – slogan – space – sub heading – Text Message- Trademark, Balance in layout – weight – movement.  
Preparation of copy, Essentials of good copy, copy - writing

### **4. Appeal to Advertisement**

Introduction – Different appeals & their significance  
Advertising message  
Positive Emotional approach  
Negative Emotional approach  
Fear appeal and market segmentation  
Direct and Indirect Appeal  
Relation between advertising appeal and buying motives

### **5. Advertising Agency, Functions, Selection, Coordination**

Evaluation – History of Advt. Agency. Functions  
Factors involved in Agency selection. Co-ordination with the Agency. Changing the agency organisational structure – Development of new agency system

Institutional Advertising – Interdependence of Institution and product, Advantages of image building, Audience segmentation and media. Methods of selecting new clients.  
Corporate Advertisement:- corporate advertising in India.

## **6. Advertising Process**

Advertising process : - Advertising psychology, Effectiveness of Advertising. Buyers Behaviour & advertising

Advertising strategy – Planning and organization contribution, setting of Advertising Objectives, Advertisement strategy. Advertisement planning, level of decision making, factors influencing organisational features.

## **7. Construction of Advertising Material**

Visualization – Technique

Preparation of the copy – copy thinking

Objectives and essentials of good copy types of copy. Faults in copy writing

A-I-D-A- formula: Attention, Interest, Desire, Action. Attracting attention

Display – Headline – writing – use of illustration creating – interest, desire and confidence - Suggesting Action. Advertisement themes.

## **8. Advertising a career**

Selecting advertising as a career

The modern advertiser Educational training

Advantages and limitations of advt as a Profession

Women in advertising career

Internet Advertising

## **9. Future of Advertising in India**

Advertising in the market place – Advt. in non-business Areas. (Advt. – Advertising)

Industrial Advertising

Rural Advertising

Future of Advertising in India

Factors that influence the future Advertising.

## **10. Brand Marketing**

Meaning of Brand & Branding

Benefits of Brand to seller & customer

Types of Brands & significance

Branding Decision