

H. L. COLLEGE OF COMMERCE

(Since 1936)

GUJARAT UNIVERSITY SYLLABUS

FIRST B.COM.

Effective from June 1996

GUJARAT UNIVERSITY – FIRST B.COM. SYLLABUS

FIRST B.COM. EXAMINATION

(In force from June, 1978)

(New Course in force from June, 1980)

O.Com.1 :

A candidate for admission to the First Year B.Com. of the Three-year Degree Course must have passed the Higher Secondary School Certificate Examination with Commerce group of subjects, conducted by the Gujarat Higher Secondary Education Board or an examination of any other University recognised as equivalent there to or the Pre-University Commerce Examination. A candidate who has been allowed to keep terms for the First B.Com. class will also be eligible for admission to the F.Y.B.Com. class.

No candidate shall be admitted to F.Y.B.Com. examination, unless-

- (i) He has kept two terms at a college affiliated to this University for the purpose of his examination, and
- (ii) He produce satisfactory testimonials in the prescribed form that he has gone through the Physical Training required to be undergone unless exempted therefrom on the ground that he is medically unfit to undergo such exercise or that he is a member of the National Cadet Corps or a member of N.S.S. unit of the college or that he has been regularly taking part as a member of the college team in the recognised fixtures of the major games.

Note :

1. In order to go through Physical Training satisfactorily, a student shall have attended the Physical Training class of his College for at least $\frac{3}{4}$ of the possible number of periods.
2. A number of the National Cadet Corps exempted from Physical Training will be required to attend at least 75 percent of the number of parades.
3. A member of the N.S.S. units of the college will be required to put in 120 hours of work or any other work that may be decided upon by the college as per N.S.S. scheme as and when introduced by the University.

O.Com. 2 :

Candidate must forward their applications for examination to the Registrar on or before the prescribed date with the certificate of attendance during the first term. Certificate of attendance during the second term shall be forwarded by Principals of colleges when a week of the close of the second term.

R. Com. 1 (First B.Com. New Scheme in force from June, 1978) :

The following are the subjects prescribed for the Two terms of the First B.Com. Examination :

No.	Subject	Marks		Duration of Examination	
		Paper	External		Internal
1.	English	One	70	30	3 hours
2.	Commercial Communication-I	”	”	”	”
3.	Economics-I	”	”	”	”
4.	Accountancy	”	”	”	”
5.	Business Organisation and Management-I	”	”	”	”
6.	Principal Subject	”	”	”	”

One paper, i.e., Paper I in any one subject from the following offered as Principal subject :

1. Advanced Accountancy & Auditing
2. Advanced Business Management
3. Advanced Statistics
4. Actuarial Science
5. Economics of Cotton

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- (iii) The decision of the Principal on the internal evaluation or any doubt or dispute relating there to shall, subject to the time-limit mentioned in No. (ii) above, be final and no appeal shall be entertained thereon.
3. The marks in the Internal evaluation of a candidate who has failed in one or more heads of passing shall carried forward unless the candidate is permitted by the Principal to appear in the tests for internal evaluation again as per relevant rules in this behalf, in which cases the revised result as communicate by the Principal shall take the place of the original result in records.
 4. It shall be the duty of the college to communicate the results of internal evaluation of all the candidates whether fresh or repeaters by the prescribed date and in the prescribed manner.

Provided further that a student appearing at the above examination has to appear for the purpose of internal evaluation in one full-length examination in cash term as follows :

1. The full-length examination will be held in each term as per the pattern and the duration prescribed for the University examination.
2. Wherever any practical work is assigned for every student to appear in one full-length examination in each term in each subject for the practical work appear the pattern and duration prescribed for the University practical examination in addition to the theoretical tests in the subjects.
3. The Principal of the college is authorised to arrange for an extra test, if he so wishes, in case a student is not able to appear at any one test for a bonafide reason, provided that under no circumstances, a student shall be given an opportunity to appear at an extra test more than once.
4. The marks assigned to each student for the total internal evaluation in each subject shall be sent to the University by 20th March every year by the Principal of the College from where the student is sent up for the examination.

R. Com. 1-A :

Candidate will be allowed to change their subjects only in the First Year of the Degree Course, provided that such a change is made before 15th November of the year in which he joins his First Year of the Degree Course. Notwithstanding anything contained above the vice-chancellor may on the recommendation of the Dean of Faculty, permit a student for change in his optional subject for the reasons deemed sufficient by them.

R. Com. 1-B : Deleted.

R. Com. 2 :

The following are the syllabi in the subjects for First B.Com. Examination :
Standard of passing First B.Com. Examination

R. Com. 4 :

To pass the examination, a candidate must obtain at least 36% of the marks obtainable, separately in each subject in the University examination and in the internal assessment in each subject.

Those of the successful candidates who obtain at least 60% of the marks obtainable will be placed in the First Class, provided they obtain at least 60% of the total obtainable in the papers at the examination actually held by the University as distinguished from internal evaluation; and those obtaining 48% of the total marks obtainable will be place in the Second Class; provided they obtain at least 48% of the total marks obtainable in all the papers at the examination actually by the University.

Candidates passing the examination in compartments shall not be eligible for class prizes, scholarships or other awards for this examination. The marks obtained by a candidate in internal assessment in a subject or subject shall be carried forward and credited to him in the event of his appearing at a subsequent examination as an ex-student.

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R. Com. 5 :

Candidate who fails in the examination and has obtained 40 percent of the marks in English and 44 percent of the marks in any of the other subject, provided he has passed that subject shall at his option he excused from appearing in that subject at a subsequent examination and will be declared to have passed the whole examination when he has passed in all the remaining subjects of the examination, provided that in the subject in which he appears on the last occasion, he must obtain the minimum number of the marks in each subject as required under the relevant regulation. A candidate passing the examination in this manner shall not be eligible for a prize, or a scholarships or other award for the examination.

R. Com. 5-A : Deleted.

R. Com. 6 :

A candidate passing at least in four subjects at this examination will be allowed to keep terms for the Second B.Com. Course but will not be declared to have passed the Second B.Com. examination unless he passes in the remaining subject or subjects at the First B.Com. examination in the same or previous examination season. His Result for the Second B.Com. examination shall be declared till he passes the First B.Com. examination.

Provided, however, that on his reappearing in the examination subject in which he has failed, he will not be required to reappear in it if he obtains at least minimum marks required for passing, in that subject notwithstanding his failure to wear all the subjects at one and the same attempt.

ENGLISH

Text : Jubilee English Reader (Jay Publishers Bombay)

1. (A) Question compressing short-answer-questions will be set. (10%)
(B) Question short notes will be set. (10%)
2. Writing : Completing short stories or rearranging Sentences in logical sequence etc. (12%)
The teacher will sat tasks for the students in the classroom. (for examples please, refer to the handbook of August-1992)
3. Speaking : Identification of speech sound and practice in pronouncing them with the help of key words. (For words, please refer to the handbook, of August-1992). (10%)
4. Grammar and Usage : It is assumed that the students have studied gramm rand usage at school, (14%)
Following items will be revised through the workbook : Tense, Auxiliaries and Prepositions.
5. Vocabulary : Reinforcing the student knowledge of Vocabulary items learned at School. (14%)

Note : The teaching and testing will be at the intermediate level.

COMMERCIAL COMMUNICATION - I

1. Understanding the Basics (15%)
 - (i) Understand the letter as an effective means of communication.
 - (ii) Understand different parts (regular and occasional) of the layout of a business letter.
 - (iii) Recognize correct and incorrect details from those given in (ii).
 - (iv) Show familiarity with different types of the letter format.
 - (v) Show familiarity with factors affecting the appearance of a business letter (Stationery, Typing, Margins, Spacing, Folding and Envelope).
 - (vi) Qualities of an effective business letter (Correctness, Conciseness, Clarity, Courtesy, Co-ordination.)
(Only objective questions on the Basis. No Short Noes.)
2. Drafting of Letters (40%)
 - (i) Inquiries – Quotations
 - (ii) Replies to Inquiries – Voluntary and Firm Offers.
 - (iii) Orders, Replies to Orders, Cancellation of Orders.

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(iv) Complaints and Replies to Them.

(v) Applications for Positions.

(No question on the theory of drafting letters.)

3. Developing a Theme (15%)
General context : 150 words
4. Writing a Summary (15%)
200-350 words; topic of economic/commercial interest.
5. Vocabulary : 65 pairs of words. (15%)

BUSINESS ORGANISATION AND MANAGEMENT-I

1. Planning & Decision-making (25%)
What is Planning-steps in planning – Nature of planning – Types of Plan viz. Mission (Purpose), Objectives (Goals), Strategies, Policies, Procedures, Rules, Programmes. Budgets-Criteria for evaluating the effectiveness of a plan-Barriers to Effective Planning.
Planning Premises.
Strategic Plans, Standing Plans, Single-use plans-Operational and strategic plans. Their respective characteristics, uses and limitations. Decision-making-Steps in Decision making-Decision tree as a tool for decision making. Management by Objectives (M.B.O.) Basic features, steps, Merits and Limitations.
2. Organising : (25%)
What is organising ? Steps in organising-Importance of organising-Principles of organising. Departmentation-Bases of Departmentation. Concept of Authority. Power, Responsibility. Delegation of Authority – Elements in delegation-Principles of Delegation-Merits of and difficulties in delegation.
Centralisation and Decentralisation-Factors, Benefits and Drawbacks.
Line, Staff, Functional organisation, their respective merits and limitations.
Matrix organisation
Role of committee in organisations.
Role of informal organisations.
3. Directing & Leading : (25%)
What is Directing ?
Principles of Directing.
Importance of Directing.
Motivation-Nature & Importance.
Theories of Motivation given by Maslow & Herzberg.
Leadership – Definition & Nature
Leadership styles
Leadership continuum
Theory X & Theory Y
Communication – Definition, Characteristics
Process of Communication
Communication Network
Barriers to effective communication
Improving communication
4. Controlling : (25%)
What is controlling ? Brief idea of Span of Control – Type of controls.
Step in the process of controlling.
Control Techniques-Ratio Analysis, Break even Analysis, (Theory only) Budgetary control ZBB, PERT, CPM.

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Note : Out of five, one question may carry all the topics listed above.

ECONOMICS - I

1. Law of demand on the basis of utility analysis – Law of diminishing marginal utility – Limitations of Utility analysis.
2. Indifference curve analysis – concept & characteristics; Budget line Changes in the price of a commodity and its impact on demand.
3. Concepts and usefulness of price elasticity and income elasticity of demand – Factors influencing price elasticity of demand.
4. Concepts of costs – Fixed and variable cost; Marginal, average and total cost-Opportunity cost – Concepts of Revenue – Marginal, Average and total revenue.
5. Perfect competition : Meaning – Nature of Marginal and Average revenue – Equilibrium of the firm in the short run and in the long run – Equilibrium of the industry.
6. Monopoly : Meaning – Nature of Marginal and average revenue-Price determination – Possibility and profitability of price discrimination and its effects.
7. Monopolistic competition – Meaning and characteristics, Price determination, Selling cost – its impact on demand – Meaning of Oligopoly and Duopoly.
8. Functional and personal income distribution – Marginal productivity theory.
9. Ricardian Theory of rent – Modern theory of rent.
10. Trade Unions and wages – Effects of minimum wages – Theories of profit, risk uncertainty and innovation.

ACCOUNTANCY

1. Accounting Concepts : (i) Going concern concept (ii) Cost concept (iii) Stable Money Value Concept (iv) Matching Concepts (v) Accrual Concept (vi) Consistency concept.
(Evaluation of the students only on the objective type of questions)
2. Preparing subsidiary books from given vouchers, posting to ledger accounts from subsidiary books and preparation of Trial Balance therefrom.
3. Structure of a balance sheet (including balance sheet format of a Company) : (i) Meaning and purpose (objectives) of its preparation. (ii) Types of Assets and Liabilities (classification / grouping) (iii) Arrangement of Assets and Liabilities in the balance sheet (iv) Computation of the following items from the given balance sheet :
 - (a) Owners' funds
 - (b) Long term liabilities
 - (c) Total investment
 - (d) Capital employed as per books of account.
 - (e) Gross and Net working capital
4. Reading of ledger accounts (only real and personal accounts)
5. Consignment Accounts, Joint Venture Accounts.
6. Branch Accounts (excluding foreign branch accounts).
7. Cost Accounting : (i) Methods of costing (in theory only) (ii) Unit costing method (including preparation of an estimated cost statement).
8. Fire Claims (excluding treatment of increased cost of working in case of a consequential loss policy.)

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Notes :

- (1) Use of work book, prepared by the University, is compulsory in the class-room, for topics (2) to (4). University should get a workbook, prepared with the help of teachers in the subject.
- (2) One objective type of question, carrying 20% marks, covering the entire syllabus shall be asked as compulsory question. The answer must be supported with an explanation/computation wherever required.
The remaining 80% marks are to cover the topics in the syllabus as follows :
Topics : 2,3,4 & 8 40% marks
Topics : 1,5,6,7 40% marks
- (3) Under any scheme of paper-setting, the allocation of marks as mentioned in (2) above shall be maintained.

ADVANCED ACCOUNTANCY - 1

(A) Partnership Accounts :

- (1) Admission, Retirement of Death of a Partner.
- (2) Dissolution of a Partnership firm (including decision in Garner Vs. Murray) and Piecemeal Distribution of Cash (excluding application of decision in partnership firm only)
- (3) Conversion of Partnership Firm into a Limited Company (in the books of the partnership firm only)

(B) (1) Hire Purchase Accounting (excluding preparation of Hire purchase trading Account)

- (2) Lease Accounting (a brief idea only)
- (3) Accounts from Incomplete Records (Single Entry System of Accounting; Problems pertaining to both methods are expected. However, problems pertaining to Second Method, i.e. Conversion method should be of a simple level)
- (4) Investment Accounts.

Notes :

- (1) Allocation of Marks : (A) ...60%
(B) ...40%
- (2) Under any scheme of paper-setting, the allocation of marks as mentioned in (i) above shall be maintained.

STATISTICAL TECHNIQUES-I

1 (A) Function and limit :

Concept of a function of a single variable-Linear, quadratic and exponential functions only-limit and continuity of a x or a ratio of two polynomials in x .

(B) Differentiation : (20%)

Definition of derivative of a function $f(x)$ - Rules of derivative (without proof), derivatives of functions of the type x^n , e^x , a^x , $\log x$ (without proof), derivative of composite function and examples.

2 (A) Probability : (20%)

Random experiment, sample space, generation of sample space with tossing of coins, dice and drawing of cards, balls etc. Events and algebra of events, probability – various definitions, classical, empirical and axiomatic, Laws of probability – addition and multiplication theorems, conditional probability, independence of two events, Bayes theorem (statement only) and its application upto three mutually exclusive events.

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(B) Mathematical Expectation : (20%)
Concept of a discrete random variable, probability mass function of discrete random variable and its properties, definition of mathematical expectations of a discrete random variable, definition of raw and central moments of a discrete random variable upto order four, their relationship (without proof) and numerical examples.

3 Probability Distributions : (20%)
Binomial, Poisson and Hyper geometric distributions, their probability mass functions and derivation of their means and variances, example.
(value of e^{-m} to be given)

4 (A) Elements of Decision Theory :
Basic structure of decisions, classical basis of pay-off matrix models, pay-off matrix under conditions of risk, expected value, maxi-min, maxi-max Horwich and Laplace criteria, EMV (Expected Monetary Value).

(B) PERT – CPM : (20%)
PERT – background and development, Networking, estimating activity time, determination of earliest expected and latest allowable time, determination of critical path.

5 Sampling Methods : (20%)
Meaning and advantages of sampling, simple random sampling without replacement for variables, derivation of the following formula :

$$(1) E(\bar{y}) = \bar{Y}; \quad (2) V(\bar{y}) = \left[\frac{N-n}{N} \right] \cdot \frac{S^2}{n};$$

$$(3) E(s^2) = S^2$$

Stratified random sampling, derivation of

$$(1) E(\bar{y}_{st}) = \bar{Y} \quad (2) V(\bar{y}_{st}) = \frac{1}{N^2} \sum_{h=1}^k \frac{N_h (N_h - n_h) S_h^2}{n_h}$$

Proportional allocation with fixed sample size only numerical examples.

ADVANCED BUSINESS MANAGEMENT-I

1 Selling

1 The life and times of the professional

Sales person

- (a) Why choose a sales career
- (b) Sales person as a Territorial manager
- (c) Success in selling – Factors affecting it.
- (d) Model of sales process.

2 The Psychology of selling – why people buy ?

- (a) Why do people buy ? The Block Box approach.
- (b) Psychological influences on buying.
- (c) A FABULOUS approach to buyer need satisfactor.
- (d) Why do producers Buy ?
- (e) How to determine important buying needs.
- (f) Buyers perception attitudes and beliefs.
- (g) Importance of Buyer's personality.

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- (h) Classification of buying situations
- (i) Buyer as a decision-maker.

3 Communication and presentation.

- (a) Communication process
- (b) Non-verbal communication
- (c) Barriers to communication
- (d) How to make passuasive communication ?

4 What do you need to know ? Sales knowledge

- (a) Sources of Sales knowledge
- (b) Need for sales knowledge
- (c) What a sales person must know ?
 - (i) Product
 - (ii) Distribution Channel
 - (iii) Company advertising
 - (iv) Sales promotion
 - (v) Price Setting.
 - (vi) Competetion.

(How they help the sales person).

5 Prospecting – The Life blood of selling

- (a) Steps in the sales process.
- (b) Prospecting
 - (i) Prospecting and prospect
 - (ii) Prospecting strategy
 - (iii) Prospecting methods.
- (c) Sales Interview-Making an appointment – benefits – methods.

6 Planning the Sales Call

- (a) Customer sales planning
- (b) The pre-approach-Sales Call planning – its elements.
- (c) Prospects mental steps.
- (d) Overview of the Sales process.

7 Sales Presentation

- (a) Sales presentation methods.
- (b) How to select the presentation method.

8 The Approach

- (a) Sales persons attitude and significance of first impression.
 - (b) Situational approach
 - (c) Methods of Opening –
 - (i) Opening with statement
 - (ii) Opening with questions
 - (i) Customer benefit approach.
 - (ii) Curiosity approach
 - (iii) Multiple question approach
- Busi. Management Pr.-I contd.
Direct, non-direct and Re-direct question.
- (d) Need for Flexibility in approach.

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9 The Presentation

- (a) The purpose of the presentation –
- (b) Three steps in presentation.
- (c) The Sales presentation Mix
 - (i) Persuasive Communication
 - (ii) Participation
 - (iii) Proof Statements.
- (d) Visual Presentation - Benefit
 - (i) Meaning of Visual aids
 - (ii) Dramatization
 - (iii) Demonstration – Check list – participation.
Guide-lines for using Visual aids, dramatics and Demonstration.
- (e) The Trial Close – Sell sequence.
- (f) Presentation Difficulties.

10 Prospect's Objections

- (a) What are objection ?
- (b) Objections and Sales process
- (c) Major categories of objections
 - (i) The hidden objection
 - (ii) The stalling objection
 - (iii) The no-need objection
 - (iv) The money objection
- (d) Techniques for meeting objections.
- (e) Basic points in meeting objections.

11 The Close

- (a) When should sales person try to close ?
- (b) Reading buying signals
- (c) What makes a good close ?
- (d) Essentials of closing sales
- (e) Twelve steps to successful closing.
- (f) Multiple close – Close based on situation.

12 Long-term relationship through service.

- (a) Follow-up and service
- (b) Account Penetration
- (c) Service and Customer
- (d) How to deal with lost customer ?
- (e) Return goods.
- (f) Attending complaints.
- (g) Problem of Industrial Sales people.

Books

Basic Text Book –

1 Selling – Charles Futrall

Richard Irwin Incap (1990)

Indian Edition

	Weightage
(i) (1) to (5).....	40%
(ii) (6) to (12)...	60%

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SECRETARIAL PRACTICE - I

- 1 Basic idea of a Company. (15%)**
Definition and various types of limited companies, Secretary, types of secretaries, Company secretary, his prescribed qualifications under the Companies Act. Statutory Duties and Responsibilities, Powers and authorities and liabilities of a Company Secretary.
- 2 Duties of the Secretary of a Ltd. Company with reference to the following : (30%)**
(a) Formation and registration of a company-Commencement of business.
(b) Memorandum and Articles of Association, their nature, form and contents, amendment Table A.
(c) Prospectus, form and contents, effects of omission, misrepresentation and fraud statement in lieu of prospectus.
- 3 Shares : Definition, types and issue of shares. (25%)**
Application and allotment procedure for issue of shares calls, forfeiture annulment and reissue of shares, share certificate, share warrant, transfer and transmission of shares, issue of share Certificate Rules.
- 4 Statutory Provisions and procedure regarding members meeting (22%)**
Provisions regarding meeting in general, Notice, Motions and Resolutions, Agenda, Proxy Quorum, Chairman, Voting Minutes, Company meetings, types of meetings, Statutory meeting, General meeting and extra ordinary meeting.
Drafting : Notices for various shareholder meeting, minutes of the shareholder meeting.
- 5 Maintenance of Statutory books and registers. (8%)**
N.B.(1) A latitude of 3% marks in the relative weightage of the allotted marks is permissible.
(2) The paper shall be set in such a manner that the student will not be able to leave any one or more of the given topics of the syllabus.

COMPUTER IN BUSINESS OPERATION

It is recommended that :

- (1) All the prescribed practical should be written in a neat journal.
- (2) The index and the certificate in the Journal should be certified by the concerned faculty and the Principal of the college.
- (3) The certificate journal should be produced at the time of University practical examination.

Practical :

- (1) Introduction to CPU, VDU Printer, Keyboard, Mouse, Various and of Processors.
- (2) Introduction to various types of operating systems like Dos & Windows and their differences.
- (3) Introduction to Windows. How to start Windows. Use of mouse. Introduction to Icons. Group Items, programme Items, Desktop, Arranging Icon, Use of Maximise Minimise and Restore.

OR

Introduction to window 95 as an operating system. How to start window 95. Use of mouse. Introduction to Icons. Desktop, Arranging Icon, Use of Maximise Minimise and Restore, start menu.

- (4) Use of Programme manager (group of different group/program items in window 3x.)

OR

Use of start menu. Programmes, My computer and other icons.

- (5) Use of paintbrush – in window 3x, Use of tools and menus to draw different figures. Also design a Logo of your college of your college or Company using Paintbrush.

OR

- Explorer (Windows 95)
- Copy, Move, Delete, Rename, making new folders.
- (6) File manager (Windows 3x)
 - Opening multiple Windows.
 - Changing file attributes.
 - Finding files and folders.
 - Sorting files by Name, Date, Type, Etc.

OR

- Explorer (Windows 95)
- Opening multiple Windows
- Changing file attributes.
- Finding files and folders.
- Sorting files by Name, Date, Type Etc.
- (7) File manager (Windows 3x)
 - Managing disk and other utilities.
 - Undeleting the files.

OR

- Explorer (Windows 95)
- Managing disk and other utilities.
- Undeleting the files from recycle Bin.

Practicals in MS Word :

- (1) Introduction to MS Word
 - How to start MS word.
 - Information about different menus.
 - Description of ruler line (horizontal and vertical), Scroll bar Status bars etc.
- (2) Introduction to different Tool bars available. Creating a new document of about 75 to 100 words. Naming and saving the document. Show the paragraph makers. Justifying the text. Show the word wrap.
- (3) Create a new document, enter two to three paragraphs. Do as directed.
 - Change the character format and style.
 - Show how to underline, bold and making italic the text.
 - Show text alignment (center, right, left).
 - Use of format painter, paragraph alignments (line spacing etc).
- (4) Open an existing document and check the following.
 - Selecting, copying, moving, deleting the text using edit menu.
 - Find and replace the text.
 - Check the spelling using spell check.
- (5) Open an existing document and check the following using Insert menu. Page breaks, page number, date and time, symbol, files, footnotes etc.
- (6) Create a document and enter an application from the C.C. book using tab settings like left, right, center and text formatting. Also show the drop cap facility.
- (7) Create a document using newspaper column by using format menu/insert menu. Insert a picture and show the text wrapping.
- (8) Show the use bullets and numbering, borders and shading, change case and AutoText in word.
- (9) Create a following table and show different options available in table menu.

Emp No.	Name of employee	Basic	D.A.	P.F.	Net	Pay
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Enter at least 10 data and find D.A., P.F., Net pay using the formula

D.A.= 50% of Basic

P.F. = 10% of Basic

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Net pay = Basic + D.A. – P.F.

- (10) Enter any letter to show the use mail merge for multiple data.
- (11) Enter any paragraph. Do the following commands by using macros.
Font Size = 14
Character type New Roman.
Italics character
Centering the text.
- (12) Use of word art in the document.
- (13) Use of draw tool bar to draw different figures.
- (14) Use page set up for the document. Show the print preview.

Practicals in MS EXCEL :

- (1) Introduction to MS EXCEL and show the following.
 - How to start Excel.
 - Workbook in Excel and Worksheets within workbook.
 - Information about various menus available in Excel.
 - Use of short keys, left and right keys of mouse.
 - Create a worksheet and show the different cell pointer using mouse, displaying and hiding the cells.
- (2) Create a worksheet containing the following heads.
 - Employee number, Employee name, Basic salary, Department, Date of joining
 - Enter atleast 10 data and save the worksheet.
- (3) Editing the cells, hiding cells, clearing cells, selecting range of cells, moving/copying using drag and drop. Inserting and deleting the cells setting the width of the cells.
- (4) Open the worksheet created in practical no.2. Modify it by adding following information.
D.A. = 30% of Basic salary
H.R.A. = 20% of Basic salary
P.F. = 10% of Basic salary
Net salary – Basic salary + D.A. + H.R.A. – P.F.
- (5) Create a worksheet to calculate hotel bill.
Enter fields Sr. No., Name of customer, Date of check in, Date of check out, Room type. Calculate total days, Total amount using function and formula.
The charges of the rooms are as under.

Room type	Charges
A	Rs. 1000
B	Rs. 750
C	Rs. 500
- (6) Create a worksheet for sales analysis during the year.
 - Find the total sales of each salesman month wise.
 - Find minimum and maximum sales of each salesman.
 - Find the average of each salesman and monthwise average sale.
- (7) Create a worksheet containing following fields.
 - Roll No., Name of the students, marks of accounts, economics, computer, total marks, percentage, Rank.
 - Each subject contains maximum 50 marks.
 - Find the total marks and percentage using formula.
 - Sort data in descending order of marks.
 - Give rank to all the students.
- (8) Create a worksheet to generate 15 random numbers in column A
 - Multiply each random number by 1000 in column B

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- Find rounded numbers upto 2 decimals and integer number of column B and store them in column C and D respectively.
 - Find the square root and logarithm of column C and D and store it in column E and F respectively.
- (9) Create a worksheet as under and fill the column OVER using series.

OVER	RUNS OF COUNTRY-1	RUNS OF COUNTRY-2
5		
10		
15		
20		
25		
30		
35		
40		
45		
50		

Draw a line chart, Bar Chart, X-Y Chart, Series chart for the above information.

- (10) A customer has given a loan of Rs. 10000.00 for a period of 12 installments each of two months with a fix interest rate of 15 % What will be the installment of 2 months payment ? Also find total interest paid by the customer.
- (11) Create a worksheet of balance sheet of any company, which contains sales and purchase account, income and expenditure account.
- (12) A customer has purchased TV set at the cost of Rs.15000. After 8 years he sales at the cost of Rs. 2000. Find depreciation by sing DDB, SLN and SYD method.

ADVANCED BUSINESS MANAGEMENT - I

1. Selling

(1) The life and times of the professional.

Sales person

- (a) Why choose a sales career.
- (b) Sales person as a Territorial manager.
- (c) Success in selling – Factors affecting it.
- (d) Model of sales process.

(2) The Psychology of selling – Why people buy ?

- (a) Why do people buy ? – The Block Box approach.
- (b) Psychological influences on buying.
- (c) A FABULOUS approach to buyer need satisfactor.
- (d) Why do procedures Buy ?
- (e) How to determine important buying needs.
- (f) Buyers perception attitudes and beliefs.
- (g) Importance of Buyer's personality.
- (h) Classification of buying situations.
- (i) Buyer as a decision maker.

(3) Communication and presentation.

- (a) Communication process.
- (b) Non-verbal communication.
- (c) Barriers to communication.
- (d) How to make passuasive communication ?

(4) What do you need to know ? Sales knowledge.

- (a) Sources of Sales knowledge.
- (b) Need for sales knowledge.

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- (c) What a sales person must know ?
 - (i) Product
 - (ii) Distribution Channel
 - (iii) Company advertising
 - (iv) Sales promotion
 - (v) Price setting.
 - (vi) Competition(How they help the sales person)
- (5) Prospecting – The life blood of selling**
 - (a) Steps in the sales process.
 - (b) Processing
 - (i) Prospecting and prospect
 - (ii) Prospecting strategy
 - (iii) Prospecting methods
 - (c) Sales Interview – Making an appointment – benefits – methods.
- (6) Planning the Sales Call**
 - (a) Customer sales planning
 - (b) The pre-approach – Sales call planning – its elements.
 - (c) Prospects mental steps.
 - (d) Overview of the – Sales process.
- (7) Sales Presentation**
 - (a) Sales presentation methods.
 - (b) How to select the presentation method.
- (8) The approach**
 - (a) Sales persons attitude and significance of first impression.
 - (b) Situational approach
 - (c) Methods of Opening -
 - (i) Opening with statement
 - (ii) Opening with questions
 - i Customer benefit approach
 - ii Curiosity approach
 - iii Multiple question approach
 - (d) Need for Flexibility in approach.
- (9) The Presentation**
 - (a) The purpose of the presentation -
 - (b) Three steps in presentation
 - (c) The sales presentation Mix
 - (i) Persuasive Communication
 - (ii) Participation
 - (iii) Proof Statements
 - (d) Visual Presentation - Benefit
 - (i) Meaning of Visual aids
 - (ii) Dramatization
 - (iii) Demonstration – Check list – participationGuide-lines for using Visual aids, dramatics and Demonstration.
 - (e) The Trial Close – Sell sequence.
 - (f) Presentation Difficulties.
- (10) Prospect's Objections**
 - (a) What are objection ?
 - (b) Objections and Sales process
 - (c) Major categories of objections

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- (i) The hidden objection.
 - (ii) The stalling objection.
 - (iii) The no-need objection.
 - (iv) The money objection.
 - (d) Techniques for meeting objections.
 - (e) Basic points in meeting objections.
- (11) The Close**
- (a) When should sales person try to close ?
 - (b) Reading buying signals
 - (c) What makes a good close ?
 - (d) Essentials of closing sales
 - (e) Twelve steps to successful closing.
 - (f) Multiple close – Close based on situation.
- (12) Long-term relationship through service**
- (a) Follow-up and service
 - (b) Account Penetration
 - (c) Service and Customer
 - (d) How to deal with lost customer ?
 - (e) Return goods.
 - (f) Attending complaints.
 - (g) Problem of Industrial Sales people.

Books :

Text Book -

1. Selling –

Charles Futrall

Richard Irwin Incap (1990)

Indian Edition

- I --- (1) to (5)
- II--- (6) to (12)

Weightage

40 %

60%