

2.3 ADVANCED FINANCIAL ACCOUNTING

Unit 1: INSURANCE CLAIMS

Introduction – Need – Loss of Stock Policy – Steps for ascertaining Fire insurance claim – Treatment of Salvage – Average Clause – Treatment of Abnormal Items – Computation of Fire insurance claims.

Unit 3: ACCOUNTING FOR JOINT VENTURES

Introduction – Meaning – Objectives – Distinction between joint venture and consignment – Distinction between joint venture and partnership – maintenance of accounts in the books of co-venturers – maintaining separate books for joint venture.

Unit 4: BRANCH ACCOUNTS

Introduction – Meaning – Objectives – Types of Branches - Dependent Branches – Features – Supply of Goods at Cost Price - Invoice Price – Branch Account in the books of Head Office (Debtors System Only).

Unit 5: DEPARTMENTAL ACCOUNTS

Meaning, Objectives, basis of allocation of expenses, Trading and Profit and Loss Account in Columnar form – (Excluding Inter Departmental Transfers at invoice price).

2.5 E-BUSINESS AND ACCOUNTING

UNIT-1: E-BUSINESS

Introduction, E-Commerce – Meaning and Definition, Difference between E-Commerce and E-Business-Meaning and Definition. Comparison of Traditional Commerce and E-Commerce, Advantages and Disadvantages of E-Commerce. E-Commerce Business Models – Major Business Models such as Business to Business (B2B), Business to Consumer (B2C) Model, Consumer-to-Consumer (C2C) Model, Consumer-to-Business (C2B) Model, Peer to-Peer (P2P) Model–E-Business Revenue Model.

UNIT-2: Software for E Business

Software-Meaning and Types, Server, Webserver, Types of Server, Utility Programs-forms of Internet Utility Programs- Web Auction- Meaning and Types, Web Portal-Meaning and Types, Virtual Communities- Meaning and Forms of Virtual Communities, World Wide Web, Internet, Intranet, Extranet.

Unit 3: TALLY AND ITS CONFIGURATION

Meaning of Tally – Various steps to open Tally Application-Features – Advantages -Items on Tally screen: Menu options in Gate Way of Tally, Creating a New Company, Basic Currency Info-Company Features, (Accounting, Inventory, Statutory), Accounting and Inventory Info.

Unit 4: VOUCHERS AND REPORTS

Working in Tally-

Groups, Ledgers, Passing of Voucher, different types of Voucher, -Analyzing the Business Transaction (journal entry) Problems on Voucher Entry –Problem on Trial Balance.

Various Reports in Tally-

Meaning of Report, Types of Report, Day Book, Balance Sheet, Profit and Loss Account, Trail Balance, Statistics, Accounting Books and Registers –Inventory Books and Registers- Sales Register, purchase Register, Journal Register.

2.6. QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS-I

Unit 1: INTRODUCTION TO STATISTICS

Meaning and Definition of Statistics in the plural and singular sense– Characteristics– Scope – Limitations.

Unit 2: CLASSIFICATION AND TABULATION OF DATA

Collection of data - census and sample techniques. Classification of data, preparation of frequency distribution and tabulation of data.

Unit 3: MEASURES OF CENTRAL TENDENCY

Meaning- Objectives- Functions- Types of averages.

Arithmetic Mean: Meaning- Simple and Weighted Arithmetic Mean (Individual Series)- Methods of calculation: Direct and Step Deviation- for Individual , Discrete and Continuous series (inclusive, exclusive open-end, closed-end and cumulative). Properties of Arithmetic Mean(Theory only) .

Median: Meaning- Methods of calculation for Individual, Discrete and Continuous series (inclusive, exclusive open-end, closed-end and cumulative)- Other positional measures- Quartiles, Deciles and Percentiles(Meaning and Theory only).

Mode: Meaning-Methods of calculation-inspection method for Individual, Discrete and Continuous series; (inclusive, exclusive open-end, closed-end and cumulative) - (excluding missing frequency problems)- Empirical Formula.

Unit 4: MEASURES OF DISPERSION AND SKEWNESS

Meaning & Definition -Quartile Deviation(Calculation for individual, discrete and continuous series), Standard Deviation- Calculation for Individual, Discrete and Continuous series(Deviations from Actual Mean, Assumed Mean and Step Deviation Method- Simple problems only).Coefficient of Variation.

2.4. MARKETING MANAGEMENT

Unit 1: INTRODUCTION

Meaning and Definition of Marketing - Nature – Scope and importance .Evolution of Marketing concepts – Differences between marketing and selling - Marketing environment – Micro and Macro factors – Concepts of Marketing – Approaches to Marketing – Functions of Marketing.

Unit 3: MARKETING MIX

Meaning – elements – PRODUCT – product mix, Product line, product life cycle, product planning, New Product Development – branding - packing and packaging. PRICING – factors influencing pricing, methods of pricing (only Meaning), and pricing policy - PHYSICAL DISTRIBUTION - Meaning, factors affecting channels, types of marketing channels,PROMOTION –Meaning and significance of promotion – Personal selling-Meaning and features, types . Advertising- Meaning, AdvertisementCopy.

UNIT -5:RECENT TRENDS IN MARKETING

Recent Trends in Marketing - e-business – Tele-marketing – M-Business – Green Marketing – Customer Relation Management ,Relationship Marketing (Meaning Only)

The impact of Information Technology in retailing - Integrated systems and networking – EDI – Bar coding – Electronic article surveillance – Electronic shelf labels– customer database management system.

**2.4 (b) CUSTOMS ACT – PROCEDURE AND PRACTICE
CUSTOMS ACT AND CUSTOMS TARIFF ACT (WITH RELATED
RULES)**

UNIT-1:

Principles governing levy of Customs Duty, Types of Duty, Exemption from Customs Duty.

UNIT-2:

Basic Principles of Classification of Goods and Valuation of Goods.

UNIT-3:

Customs Authorities, Appointment of Custom Ports, Warehousing Stations. Provisions regarding Conveyance, Importation and Exportation of Goods, Provisions regarding Baggage, Goods imported or exported by post and through courier.

UNIT-4:

Provisions regarding Stores, Warehousing, Prohibitions on Imports and Exports. Drawback of Customs Duty paid.