



# **पाठ्यक्रम SYLLABUS**

**SCHEME OF EXAMINATION AND COURSES OF STUDY**

**FACULTY OF COMMERCE**

**P.G. Diploma in Cost and Work Accounts Examination  
Diploma Certificate in Steno Typing Examination  
PG Diploma in Salesmanship and Marketing Examination**

**2010-11 से प्रभावी(w.e.f.)**

**सत्र 2013-14**

**महर्षि दयानन्द सरस्वती विश्वविद्यालय, अजमेर**

**NOTICE**

1. Change in Statutes/Ordinances/Rules/Regulations/ Syllabus and Books may, from time to time, be made by amendment or remaking, and a candidate shall, except in so far as the University determines otherwise comply with any change that applies to years he has not completed at the time of change. **The decision taken by the Academic Council shall be final.**

**सूचना**

1. समय-समय पर संशोधन या पुनः निर्माण कर परिनियमों / अध्यादेशों / नियमों / विनियमों / पाठ्यक्रमों व पुस्तकों में परिवर्तन किया जा सकता है, तथा किसी भी परिवर्तन को छात्र को मानना होगा बशर्ते कि विश्वविद्यालय ने अन्यथा प्रकार से उनको छूट न दी हो और छात्र ने उस परिवर्तन के पूर्व वर्ष पाठ्यक्रम को पूरा न किया हो। **विद्या परिषद द्वारा लिये गये निर्णय अन्तिम होंगे।**

**P.G DIPLOMA IN COST AND WORKS ACCOUNTS (Previous)****PAPER - I : BUSINESS MATHEMATICS AND STATISTICS**

3 Hrs. Duration

Min. Pass Marks 30

Max. Marks 100

Note: At least two questions are required to be attempted from each section and five questions in all.

**Section A : Business Mathematics**

1. Algebra, ratio proportion and variations, indices, surds, arithmetic, geometric and harmonic progression summation of series - finite and infinite series; permutation and combinations; binominal theorem logarithms; Interest and annuity.  
Nature of the roots of quadratic equation; relation between roots and co-efficient of a quadratic equation; framing quadratic equation (real co-efficients); determinants and matrix (determinants of order 2 and 3).  
Types matrices algebra; addition, subtraction and multiplication of matrices, inverse of matrices; application of matrices and determinants in solving linear equation.
2. Plane analytic geometry, rectangular, Cartesian coordinates; length of a line segment, section ratio, gradient of line, equation of a straight line standard form only.
3. Calculus, development of the number system, variable and functions; graph of functions; limits of algebraic function; derivatives rules for differentiation, meaning of derivative; maximums and minimums of algebraic functions; integration (of algebraic functions only), definite and indefinite integrals.
4. Mensuration; circumference of circle, area of triangle; parallelogram; polygon; circle (including sector segment and annulars). Area of irregular figures; volume and surface of a cube, cylinder, cone, frustum of a cone sphere including zone and segment.

**Section B : Business Statistics**

1. Probability Theory: sets and set operations; definition of probability; independent and dependent events; mutually exclusive events total and compound probability, repeated trials, Mathematical expectation, theoretical distributions (binomial, poisson and normal); objective and subjective probability (Bayesian Theorem).
2. Sampling Population and simple: simple, random and stratified sample use of random numbers, simulated sampling, sampling, distributions of means and proportions; testing of hypotheses and statistical.
3. Regression - Time series: secular trend: cyclical: seasonal and irregular fluctuations,
4. Interpolation and extrapolation: Newton's advance difference methods and Newton's divided difference method; binomial expansion method: langranges method.

**Books Recommended:**

1. Refresher coram mathematics by Manjeet Sing.
2. Practical mathematics for cost accountants by R Gupta.
3. Practical mathematics for cost accounts by Vishwanatha.

4. Mensuration by G.P. Gupta.
5. Applied mathematics by Theodes.
6. Statistical methods by S.P. Gupta.
7. Statistics by Sancheti and Kapoor.
8. Statistics By D.N. Ethance.
9. D.N. Gupta: Sankhyiki
10. K.N. Nagar: Sankhyiki ke mool siddhant.
11. Yule G.V. and kendall. M.G. : An introduction to the theory of statistics.

### **PAPER - II : PRINCIPLES OF MANAGEMENT**

3 Hrs. Duration                      Min. Pass Marks 30                      Max. Marks 100  
 Note: At least two questions are required to be attempted from each section and five question in all. .

#### **Section A : Principles**

Concept of management: Present pattern of developments in business and industry. Need for principal Management functions: unifications of diverse specialized activities, planning making managerial objective and criteria of management coordination, motivation. Duration and control.

#### **Section B : Organising**

Organisation: structure and relationship: types, basic, functions, regions, operation products customer. Delegation: specification, duties, authority, responsibility, accountability, staffing and job specification. Communication.

Execution of policy, management practices in public enterprises and utility undertakings, Public relations: Government department; local authorities; chamber of commerce, trade associations, technical and professional bodies, trade unions, public relations department.

#### **Books Recommended :**

1. Harrold Koontz :, Principles of management and cyrill odonnel (An analysis of management functions).
2. E.M. Hegh Jones: Human relations and Modern Management
3. James D. Money: The principles of Organisation.
4. Henry Fayol : General and industrial management.
5. Peter F. Druker : The effective executive
6. Peter F. Druker : Managing for results.
7. Ernest Dale: Organisation (The Frame work of Management)
8. Breach E.F.I. : Organisation (The Frame work of Management)
9. Newman and Summer: The process of management (Concepts, behaviour and practice)
10. G.D. Sharma and Surana : Prabandha ke siddhant RB.

### **PAPER - III : ADVANCED ACCOUNTANCY**

3 Hrs. Duration                      Min. Pass Marks 30                      Max; Marks 100  
 Note: At least two questions are required to. be attempted form each section and five questions in all.

#### **Section A**

Company accounts, alteration and reduction of share capital reconciliation, absorption and amalgamation of companies, Valuation of Share, stock exchange transactions.

#### **Section B**

Accounts of holding and subsidiary companies, consolidated balance sheet and profit and loss account, Government accounting.

Accounting of public sector undertaking.  
 Accounting of hotels and hospitals.

#### **Books Recommended:**

1. R.L. Gupta: Advanced Accountancy.
2. J.R. Batliboi : Advanced Accountancy.
3. J.R. Charter: Advanced Accountancy.
4. Pickless: Accountancy.
5. Spicer & Peglar : Book Keeping and accounts.
6. H.P. Limmancy : Principles of Advanced Accountancy.
7. Wilson: Advanced Company Accounts.
8. Y ortan, Smith and Brown: Advanced Accountancy.
9. Stanley Roland: Principal of Accounting.
10. Shukla, Grewal: Advanced Accounting.
11. Jain, Khandelwal : Advanced Accounting.
12. Dickson: Accountancy.
13. Parton and Dixon: essential of Accounting.
14. H. Chakravarty : Advanced Accountancy.

### **PAPER - IV : PRIME COST AND OVERHEAD**

3 Hrs. Duration                      Min. Pass Marks 30                      Max. Marks 100  
 Note: At least two questions are required to be attempted from each section and five questions in all.

#### **Section A : Prime Cost**

Purchasing and Receiving: Material as an element of cost, classification and coding of materials; fixation of maximum; Minimum and ordering levels : Purchases requisition, purchases order, standard ordering quantity, follow - up of purchases order, inspector; return to suppliers; goods received note, prining of receipts.

Storage : Organisation and layout of stores; material handing cost; bin cards; store routine.

Issue of material: Stores issue requisitions, returns form shop floor, pricing of material issues and returns, consumption control.

Material accounting and stock control, stores ledgers, material abstract, computation of material cost per unit of output, detection, location & prevention of slow and non moving or obsolete materials; inventory.

Management and inventory control, material cost - reporting, physical verification, organizing physical verification work, periodical and perpetual inventory, investigation and analysis of discrepancies according to causes for corrective action, treatment of the discrepancies.

Labour : Labour as an element of cost, Classification of labour time keeping, time booking payroll preparation, disbursement of wages. Accounting control and Reporting: Accounting of labour cost computation of labour cost rates, measures of performance and cost, idle time.

Over Time : Labour turnover cost of defective production and process - losses labour cost reporting. Chargeable expenses and problems connected therewith.

#### **Section B: Overhead**

**Classification :** Overhead as an element of cost, classification of overhead according to function.

**Factory, selling, distribution, administration:** Research and development, classification according to variability, fixed, semi variable and variable.

**Overhead Cost ascertainment:** Collection, allocation department miscellaneous and absorption overhead cost, accounting and control of: Factory selling distribution. Administration research and development cost, Treatment of under and over absorption of overhead, report for control of overhead costs etc.

**Miscellaneous,** treatment of special expenses costs such as research and development preliminary expenses rectification expenditure obsolescence cost etc. Tools, patterns and designs etc. productivity, mechanization of accounts. Accounting and control of waste scrap, spoilage, defective etc. cost plus system. Presentation of information.

### PAPER - V : METHODS, TECHNIQUES OF COSTING & UNIFORM COSTING

3 Hrs. Duration      Min. Pass Marks 30      Max Marks 100

Note: - At least two questions are required to be attempted from each section and five questions in all.

#### Section - A

**Accounting:** Cost ledger accounting, reconciliation of cost and financial accounts, integrals of integrated accounting.

**Method of costing:** Job costing, batch costing: contract costing, process costing by products and joint products, uniforms costing.

#### Section - B

Operation Costing, Unit Costing, Multiple Costing (costing techniques):

**Marginal Cost Concept :** The basic concept of marginal cost and marginal costing: Break even analysis volume profit and analysis; Break even charts and profits charts.

**Different cost analysis:** Modern decision techniques - stock valuation under marginal costing. Techniques vis-a-vis under absorption costing. Technique.

**Books Recommended for Paper IV & V:**

1. Wheldon: Cost accounting and cost methods.
2. Wheldon: Applied costing.
3. Biggs: Cost Accountants.
4. Lawrence: Cost Accounts.
5. W.F. Ryall: Dictionary of Costing.
6. Institute of cost and works A/Cs, London, terminology of costing.
7. Dobson: An introduction of cost accountancy, Vol. I, II & III.
8. N. Sarkar : Cost Accounting.
9. J.K. Laser: Hand-Book of cost accounting.
10. Lang: Cost accounts Hand-Book.

### PAPER - VI : BUDGETARY CONTROL AND STANDARD COSTING

3 Hrs. Duration      Min. Pass Marks 30      Max Marks 100

Note: - At least two questions are required to be attempted from each section and five questions in all.

#### Section A

**Budget and Budgetary control:** Objective functional budgets leading to the preparation of master budget.

Cash advertisement. Administration research and development maintenance cost and capital budgets. Principle budget factor. Budget period fixed and flexible budgets responsibility accounting. Budgetary control reports, revision of budgets.

#### Section B

**Standard cost and standard costing:** Concept of standard cost, uses of standard products cost, Organising standard cost records, accounting methods under standard cost system (partial, single and dual plans). Standard costing in associating with marginal and absorption costing techniques. Operation statement in standard costing system. Stock valuation at standard costs.

**Variations:** Cost, Profit and sales variance: Nature cases calculation and analysis of variances for budgets and standard: presentation and investigation of variances, effect of changes in standards.

**Reporting:** Reporting and presentation of information to different levels of management, requisites of reports, interpretation and use of information by management for policy formulation and control.

**Books Recommended:**

1. Motz Curry and Frank: Cost Accounting
2. Ternll and Patrick: Cost Accounting for Management
3. Blocker and Waltmer : Cost Accounting
4. Neuner: Cost Accounting, Principales and Practices
5. Charles Horungren : Cost Accounting - A Managerial emphasis
6. Diggs: Cost Accounts
7. Dhar: Cost Accounting
8. M.L. Basu : Costing
9. Oswal etc. : Advanced costing problems (Hindi Ed.)
10. Lectures in costing by swaminathan
11. Costing by B. Banerjee
12. Costing by Maheshwari and Mittal (Hindi & English Ed.)
13. Gardner: Profit management and control
14. Depuch and Bimberg : Cost Accounting - According Data for Management Decisions
15. Gellespite : Standard and direct costing
16. J. Batty: Standard Costing.

## PG DIPLOMA IN COST & WORKS ACCOUNTS (FINAL)

### PAPER - I APPLIED COSTING

3 Hrs. Duration      Max. Marks 100

#### Section A

1. Social objective of Cost Accounting and Cost Audit. Essential characteristics of a good costing system, designing of cost, record for material, labour and overhead, installing a costing system.
2. Study of the following cost accounting records rules.  
(a) Cement companies      (b) Paper companies
3. Project planning, estimation of project cost, project appraisal.
4. Productivity Management: Material productivity, labour productivity, overhead productivity, overall productivity.
5. Cost accounting standards.

#### Section B

Max Marks 20

A monograph in about 25 papers in respect of some undertaking with reference to the following:

1. Historical development of the undertaking.
2. Analysis of Financial structure.
3. Analysis of Assets structure.
4. Analysis of Working capital.

5. Analysis of cost structure output, sales and profitability.

Note: - Monograph will be assessed locally.

**Books Recommended:**

1. Cost Audit: Social objective, institute of cost and works accountants of India, Calcutta.
2. Cost Accounting Record Rules: Government of India Publication.
3. Cost Audit (Report) Rules, Government of India Publication.
4. Cost Audit, Booklets, institute of cost & work accounts of India. Calcutta.
5. Analysis of financial statement by H.G. Gerthmann (Prentice Hall, New Delhi)
6. Financial Statement Analysis by John N. Myer (Prentice Hall, New Delhi)

**PAPER-II : QUANTITATIVE TECHNIQUES  
OF DATA PROCESSING**

3 Hrs. Duration                      Min. Pass Marks 30                      Max. Marks 100

Note: - At least two questions are required to be attempted from each section and five questions in all.

**Section -A**

1. Meaning: Nature and scope of operations - research potential application areas - specified techniques and basic phase in tackling of problems.
2. Linear Programming:
  - (a) Concept and formation of L. P. models, graphic solution.
  - (b) Working of simplex algorithm, Interpretation of final results.
  - (c) Transportation and assignment techniques.
3. Game Theory: Writing line theory and input-output analysis. Decision trees for decision making and risk analysis application of decision trees in investment decisions, pricing strategy and competitive bidding control (Deterministic models only.)

**Section -B**

4. Network analysis (PERT-CPM)
  - (a) Drawing an arrow network numbering the events. Estimation of jobs duration and concept of earliest and latest event times.
  - (b) Concept of critical path probability considerations, assumption in PERT analysis.
  - (c) Crashing a network and determining of project time cost trade off. Data processing and computer-system design and analysis. basic computer Languages - Cobol, Autocad and Fortran. Computer based systems for decision asking programmed or non-programmed decision. Use of minicomputer and micro processing business.

**Books Recommended:**

1. Chirchman C. Wet: Introduction of Operations Research
2. Hodley and Witten: PERT/CPM and marketing management and inventory control.
3. Gaus: Linear Programming.
4. Sassieni. Nauric etc. : Operations Research. .
5. Theil, Book & Klock: Operative Research & Quantitative Economics. .
6. Mathur, Khandelwal : Operations Research (Hindi)
7. Diemen, Benani, : Quantitative Analysis for Business Decisions.
8. Redneyed, Johnson Bernard R. Siskin: Quantitative, Techniques for Business Decisions
9. S.D. Sharma : Operations Research.

10. C.R. Kothari: Operations Research.

11. Venkel Rac : Quantitative Techniques and Data processing.

**PAPER - III MANAGEMENT ACCOUNTANCY  
AND FINANCIAL CONTROL**

3 Hrs. Duration                      Min. Pass Marks 30                      Max Marks 100

Note: - At least two questions are required to be attempted from each section and five questions in all.

**Section A**

Definition, objective and scope of management accountancy.

The scope of financial management in the overall management context, the concept of financial management as a management rather than recording functions. Financial Planning: evaluating the financial needs of a business enterprises:

- (i) Source : Equity and preference shares and borrowed capital debt. Equity ratio.
- (ii) Period : short-term and long term capital.
- (iii) Over-capitalisation : under capitalization, over-trading and under trading.
- (iv) Working Capital: Concept and nature of working capital : Estimating the requirements of management of working capital, methods of financial working capital requirements.

Capital budgeting in various conditions: Cost capital approach, Jut off rate, Evaluation of capital projects assessment of available alternatives, i.e. appraisal of returns, pay-back period methods, internal rate of return, net present value. Cash forecasts and cash budgets and their significance of cash flow statement, use of specific techniques such as discounted cash flow, dividend policy.

**Section B**

**Tools for Management Accounting:**

- (i) **Financial statement analysis:** Meaning and object, accounting ratios, profitability ratios, return on capital employed. The net profit ratio (Margin or Sales). The Operating Ratio. Turnover ratios, working capital turnover ratio, financial position ratios, fixed assets ratio. The current ratio, debt equity trend analysis ratio, worth debt ratio.
- (ii) **Trend analysis:** Funds flow analysis reports, (a) Presentation of accounting and financial data to management through reports and statements (b) Interpretation of reports and statements (c) Forecasting and decision making.

**Books Recommended:**

1. J.Batty: Management Accountancy.
2. R.N. Anthony : Management Accounting Principles,
3. N.K. Kulshrestha : Approach to Management Accounting.
4. S.K. Chakrabarty: Management Accountancy.
5. Sen Gupta: Management Accountancy.
6. N. Sarkar : Management Accountancy.
7. R.L. Gupta: An outline management accountancy.
8. S.P. Gupta: Management Accounting (Hindi)
9. Agarwal, Agarwal: Prabandh Lekhankan, Ramesh Books Depot.
10. M.R., Agarwal: Management Accounting (Hindi). Malik & Co.

**PAPER - IV: TAX LAWS AND TAX - PLANNING**

3 Hrs. Duration                      Min. Pass Marks 30                      Max Marks 100

Note: - At least two questions are required to be attempted from each section

and five questions in all.

### Section A

- (i) Assessment of companies, Co-operative societies, non-residents; deduction of tax at source; advance payment of tax.
- (ii) Study of wealth tax act and rules.

### Section B

- (i) Tax implications in planning the legal status of business unit, firm, private limited company and public limited company.
- (ii) Tax implication in (a) receiving foreign collaboration (b) giving collaboration abroad. i.e. promoting Indian Business abroad.
- (iii) Tax implications of companies.
- (iv) Tax incentive and export promotion.
- (v) Salaries and tax planning.
- (vi) Investment and tax planning.
- (vii) Capital gain and tax Planning.

#### Books recommended:

1. R.R. Gupta: Income Tax law and practice.
2. Bhagwati Prasad: Law and practice of income tax in India.
3. Bhattacharya: Income tax law and practice.
4. Kanga and Palkiwala : Law and practice of income tax in India.
5. Sundaram: Law of income tax in India.
6. Mehrotra: Income Tax law and accounts.
7. Sethi: Wealth tax act.
8. Kaushal: Wealth tax act.
9. B.B. Lal : Income tax law and practice (vikas Publisher)
10. Pagara : Tax (Sultan Chand & Sons., Delhi)
11. Chawla and Gupta: Wealth tax, gift tax & corporate tax (Hindi Ed.)
12. Dr. Bhagwati Prasad: (M.Com. Ed.) (Hindi Ed.) .
13. Tax Planning - Patel, Choudhary (Hindi Ed.)
14. R.K. Agarwal: Tax Planning

### PAPER - V: COST AUDIT & MANAGEMENT AUDIT

3 Hrs Duration                      Min. Pass Marks 30                      Max. Marks 100  
 Note: - At least two questions are required to be attempted from each section and five questions in all.

#### Section A

General principles of audit : Types of financial audit: detection and prevention of fraud audit - detection and prevention of fraud, internal cash and other transactions. Verification of assets and liabilities: Audit procedure for authorization of revenue and capital expenditure. Cost Audit : Cost and efficiency audit: audit vis-a-vis financial audit, special characteristics, scope and functions of cost audit, organization for and circumstances favouring cost audit, benefits of cost audit, cost audit programming and procedure.

#### Section B

External or statutory cost audit: Provision for cost audit in companies act and audit of scheduled industries audit in relation to statutory audit, financial audit, operational audit and cost audit. .

Audit and management functions such as general management including chief executive and top management production. Personal selling and distributing research and development, costing accountancy and finance and secretariat and administrative function.

#### Books recommended:

1. Linnberg and cohm : Operation Auditing.

2. Leonard William P.: Management audit - Appraisal of management methods and performance.
3. Rose T.G : Management audit.
4. Institute of internal: Operations Auditing.
5. Auditors, New York,
6. J.G. Tikha : Cost audit and management Audit.

### PAPER - VI: ADVANCED COSTING PROBLEM

3 Hrs. Duration                      Min. Pass Marks 30                      Max. Marks 100  
 Note: - At least two questions' are required to be attempted from each section and five questions in all.

#### Section A

1. **Concept of Costs :**  
 Expense and losses: Products and period cost, direct and indirect costs, variable and fixed costs, controllable and non-controllable costs, out of pocket costs, Allocated and imputed costs, opportunity costs, sunk costs, differential costs, social costs,
2. **Production cost analysis for managerial decisions:**  
 Make or buy, own or lease, close or continue, equipment replacement, expending capacity or not, dropping or adding a procedure, choosing production mix.

#### Section B

3. **Cost control and Cost Reduction:**  
 Cost control, Cost reduction, cost consciousness, control of cost over runs, control of rejections, defectives, obsolescence, wastage and spoilage, preparation of cost reduction programme.
4. **Cost Analysis for profit planning:**  
 Matrix, theory and cost allocation, learning curve, cost volume profit analysis under conditions of uncertainty.
5. **Performance Budgeting:**  
 Zero base budgeting, value analysis cost investigation for price fixation in respect of goods subject to price control.

#### Books Recommended:

1. Maitz Curry and Frank : Cost Accounting.
2. Ternll and Patrick : Cost Accounting for management.
3. Blocker and Waltmer : Cost Accounting.
4. Neuner : Cost Accounting. Principles and practices.
5. Charles Horungren : Cost Accounting - A Managerial Emphasis.
6. Diggs : Cost Accounting.
7. Dhar : Cost Accounting.
8. M.L. Basu : Costing.
9. Oswal etc. Advanced Costing Problems (Hindi Ed.)
10. Lectures in costing by Swaminathan.
11. Costing by B. Banerjee.
12. Costing by Maheswari and Mittal (Hindi & English Ed.)
13. Gardner : Profit Management and control.
14. Dephuch and Bimberg : Cost Accounting - Accounting data for management decisions.
15. Gellespite : Standard and direct costing.
16. J. Batty : Standard Costing.
17. Zero base budgeting: A Critical Appraisal by Ashoka Sen, Jindal Central India Regional Council I.C.A.L., Kanpur.

**Diploma Certificate in Steno Typing Examination –  
P.G. Diploma in Salesmanship and Marketing Exam.–**

**PT. 2 SCHEME FOR DIP. COURSE IN**

**STENO-TYPING ENGLISH/HINDI**

**Rule 2 :** A candidate passing the First year Examination of the Diploma course shall be awarded a certificate while a candidate passing the Second year Examination shall be awarded a Diploma.

“The Examination in steno-typing shall be conducted in the presence of Supervisor appointed by the University. The said supervision shall be a person qualified to be an Examiner in Steno-typing and shall be external to the college and place concerned”

**1<sup>st</sup> YR. EXAM. OF DIP. COURSES IN  
STENO-TYPING ENGLISH  
Certificate course in Steno-Typing (English)  
PAPER I- SHORT HAND**

Max. Mark : 100 Min. Pass Marks: 36  
Speed 80 words per minute  
Passage 800 10 Minutes  
Interval 5 Minutes  
Letter 400 words Transcription into long hand 5 Minutes  
**Duration:** 3 Hrs. which would include 15 minutes of dictation but shall not include 5 minutes of interval and another 5 minutes allowed for movement to the Examination Hall

**PAPER II – TYPE WRITING**

Max. Mark : 100 Min. Pass Marks: 36  
**Duration:** One hour speed 30 words per minute  
Passage 50 Marks  
Letter 25 Marks  
Tabulation 25 Marks

**1<sup>st</sup> YR. EXAM. OF DIP. COURSES IN  
STENO-TYPING (HINDI)**

**Certificate course in Steno-Typing (Hindi)**

Max. Marks: 100 Min. Pass Marks: 36  
Speed 60 Words per minute  
Passage 600 10 Minutes  
Interval 5 Minutes  
Letter 300 words Transcription into long hand 5 Minutes  
**Duration:** 3 Hrs. which would include 15 minutes of dictation but shall not include 5 minutes of interval and another 5 minutes allowed for movement to the Examination Hall

**PAPER II – TYPE WRITING**

Max. Mark : 100 Min. Pass Marks: 36  
**Duration:** One hour speed 25 words per minute  
Passage 50 Marks  
Letter 50 Marks  
Tabulation 25 Marks

**II<sup>nd</sup> YR. EXAM. OF DIP. COURSES IN  
STENO-TYPING ENGLISH  
Certificate course in Steno-Typing (English)  
PAPER I- SHORT HAND**

Max. Mark : 100 Min. Pass Marks: 36  
Speed 100 words per minute  
Passage 1000 10 Minutes  
Transcription to be done directly on the Typewriter within one hour (60 Minute)

**PAPER II- SHORT HAND**

Max. Mark : 100 Min. Pass Marks: 36  
Speed 100 words per minute  
Passage 1000 10 Minutes  
Interval 5 Minutes  
Letter 500 words Transcription into long hand 5 Minutes  
Transcription to be done in long hand within three hours which do include the interval between the two dictations and the time allowed for movement to the Examination Hall.

**PAPER III – TYPE WRITING**

Max. Mark : 100 Min. Pass Marks: 36  
**Duration:** One hour speed 40 words per minute  
Passage 50 Marks  
Letter 25 Marks  
Tabulation 25 Marks  
Second year Examination of Diploma Course in Steno-Typing (Hindi)

**PAPER I- SHORT HAND**

Max. Mark : 100 Min. Pass Marks: 36  
Speed 80 words per minute  
Passage 800 100 Minutes  
Transcription to be done directly on the Typewriter within one hour (60 Minute)

**PAPER - SHORT HAND**

Max. Mark : 100  
Min. Pass Marks: 36  
Speed 80 words per minute  
Passage 800 10 Minutes  
Interval 5 Minutes  
Letter 400 words Transcription into long hand 5 Minutes  
Transcription to be done in long hand within three hours which do include the interval between the two dictations and the time allowed for movement to the Examination Hall.

**PAPER III – TYPE WRITING**

**Duration- One Hour**

Max. Mark : 100 Min. Pass Marks: 36  
Speed 80 words per minute 50 Marks  
Passage 25 Marks  
Letter 25 Marks

**N.B. :** Colleges which already affiliated to the University for T.D.C. (Com.) in steno-typing may not be required to seek formal affiliation separately for the Certificate-Diploma Course in Steno-Typing provided head of the Institution shall obtain prior permission of the University for starting the course.

## P.G. Diploma in Salesmanship and Marketing

### GENERAL REGULATION RELATING TO P.G. DIPLOMA IN SALESMANSHIP AND MARKETING

- (i) A graduate with at least 45 percent marks may be considered for admission subject to availability of seats any admission test which the Department/University may fix. Intake in a section will not normally exceed 30.
- (ii) A candidate will be required to secure at least 35% marks in the aggregate subject to a minimum of 25% in each paper/viva-voce for passing the examination. Subject to this provision, the minimum requirement for a first class would be 60% for a second class 48% and for a pass 36%
- (iii) Each paper will carry 100 marks.
- (iv) The duration of the course will be one academic year.
- (v) Attendance will be recorded as per University Rules. If a candidate is short of prescribed minimum attendance, he will not be permitted to sit in the examination.
- (vi) There shall be five paper of 100 Marks each.

#### Paper I - Marketing Management

**Duration: 3 Hours** **Max Marks 100**  
Marketing Management : Concept, scope, distinction between Marketing Management and marketing, Elements of marketing, legal aspect of marketing in India.

Product planning and development – objectives, scope, process, Product life cycle, Pricing. Sales Promotion – Techniques, marketing control – Techniques, co-operative marketing, Agricultural marketing.

#### PAPER II – SALES MANAGEMENT

**Duration: 3 Hours** **Max Marks 100**  
Sales Management : Concept, Importance and scope, Sales organization, Sales Department Relation with other departments, Organisation of service, selling through distributive channel, Transportation and storage. Role of personal selling, managing the sales force. The sales executive, recruitment and selection of salesman, induction and training of salesman, motivation of the salesman, selling and non-selling function of sales force, Routing salesman, Remuneration and incentives of salesman. Controlling salesman's performance, Decision making process in sales management and information needs, sales budget.

Note: Student are expected to illustrate with Indian example.

#### PAPER III – EXPORT MANAGEMENT

**Duration: 3 Hours** **Max Marks 100**  
Export Management : Importance, Scope, Export Market Research Forms/Types of Export organization. Product Planning for export pricing for export. Channels of distribution. The agency control, personal selling. Advertising for participation in trade Fair and exhibitions. Export procedure in India. Export documentation in India. Export finance. Salient features of various export financing schemes in India. Major organization and policies (Government and Private) facilitating and promoting export from India (Their elementary knowledge). Function and Evaluation of UNCTAD and GATT.

#### Books Recommended:

1. Varshney. Bhattacharya: Inter Marketing Mgt. An Indian Perspective.
2. R.S. Arora: A Practical Guide to the Foreign Trade of India.
3. S.C. Mittal : Inter Trade Foreign Exchange and fiscal policy Hindi.

#### PAPER IV – SALESMANSHIP AND ADVERTISING

**Duration: 3 Hours**

**Max Marks 100**

Salesmanship : Meaning, Types of Salesman, Qualities of Salesman, Selling for resale and selling to customers. Theory of selling communication, Skills, Prospecting setting and opening the interview, Telling the story, Demonstrating with showmanship, Handling objection, Closing the sale working customers, Sales Management, Salesmanship in urban and rural markets.

Advertising : Advertising decisions, Need, Personal Selling viz-a-viz Advertising Media copy, budget, the cost factor handling firm's or department organizing, advertising campaign sharing with outlets. Resorts to specialized agencies and media research, Ethics in advertising : Measuring effectiveness, Recent trends in advertising in India, Legal aspects of advertising in India.

#### Books Recommended:

- |                    |   |  |
|--------------------|---|--|
| Kirkpatrick        | : | Salesmanship                                 |
| Rustom R. Davar    | : | Salesmanship & Advertising                   |
| Hass & E. Zimmer   | : | Creative Salesmanship (Glincol Press)        |
| Allen E. Zimmer    | : | The strategy of successful salesmanship      |
| Thomsom            | : | Salesmanship Concepts Management strategies  |
| Aspley I.C. (Ed.)  | : | Sales Promotion Handbook                     |
| Mukherjee          | : | Advertising in India.                        |
| Charawala & Sethia | : | Foundations of Advertising Theory & Practice |
| Aaker and Mayers   | : | Advertising Management                       |

#### PAPER V – MARKETING RESEARCH

**Duration: 3 Hours**

**Max Marks 100**

Marketing Research : The concept, utility organization for Marketing Research, fields of marketing research, Marketing research methods and techniques. New product analysis, Motivational Research, Consumer Psychology, Buying motives. Consumer behaviour : Factors effecting decisions. Trends in Marketing research in India.

#### Books Recommended:

- |                           |   |                               |
|---------------------------|---|-------------------------------|
| Byod, Westfall & Stateen  | : | Marketing Research            |
| Kullarni, pardhan & Patil | : | Mordern Marketing Research    |
| Delens, A.H.R.            | : | Principals of Market Research |

Note : Dissertation can be choose by the candidate, in lieu of any one paper out of above I to V as per his/her choice

विक्रयकला एवं विपणन में पी.जी. डिप्लोमा

प्रश्न पत्र – I विपणन प्रबन्ध

समय : 3 घण्टे

अधिकतम अंक : 100

विपणन प्रबन्ध : अवधारणा, क्षेत्र, विपणन प्रबन्ध एवं विपणन में अन्तर। विपणन के तत्त्व, भारत में विपणन का वैधानिक पहलू। उत्पाद नियोजन व विकास : उद्देश्य, क्षेत्र, प्रक्रिया। उत्पाद जीवन चक्र, कीमत निर्धारण। विक्रय संवर्द्धन: तकनीकें, विपणन नियंत्रण : तकनीकें, सहकारी विपणन, कृषि विपणन।



**प्रश्न पत्र – II विक्रय प्रबन्ध**

समय : 3 घण्टे

अधिकतम अंक : 100

विक्रय प्रबन्ध : अवधारण, महत्व एवं क्षेत्र, विक्रय संगठन, विक्रय विभाग का अन्य विभागों से संबंध, सेवा संगठन, वितरण वाहिकाओं द्वारा विक्रय, परिवहन एवं भण्डारण। वैयक्तिक विक्रय की भूमिका, विक्रय शक्ति का प्रबन्ध। विक्रय अधिशाषी, विक्रयकर्ता की भर्ती व चयन, विक्रयकर्ता का प्रवेश एवं प्रशिक्षण, विक्रयकर्ता का अभिप्रेरण, विक्रय शक्ति के विक्रय व गैर-विक्रय कार्य, विक्रयकर्ता का मार्ग निर्धारण, विक्रयकर्ता का पारिश्रमिक एवं प्रेरणार्थ, विक्रयकर्ता के कार्य, निष्पादन का नियंत्रण, विक्रय प्रबन्ध में निर्णयन प्रक्रिया एवं सूचना आवश्यकता, विक्रय बजट।

**प्रश्न पत्र – III निर्यात प्रबन्ध**

समय : 3 घण्टे

अधिकतम अंक : 100

निर्यात प्रबन्ध – महत्व, क्षेत्र, निर्यात बाजार शोध, निर्यात संगठन के प्रारूप/प्रकार। निर्यात हेतु उत्पाद नियोजन, निर्यात हेतु कीमत निर्धारण। निर्यात वितरण वाहिकाएँ। अभिकरण नियंत्रण, वैयक्तिक विक्रय, व्यापारिक मेले एवं प्रदर्शनियों में सहभागिता हेतु विज्ञापन। भारत में निर्यात प्रविधि। भारत में निर्यात अभिलेखीकरण, निर्यात वित्त। भारत में विभिन्न निर्यात वित्त योजनाओं की मुख्य विशेषताएँ। भारत से निर्यात सुविधा एवं संवर्द्धन हेतु प्रमुख संगठन एवं नीतियाँ (सरकारी एवं निजी) (इनकी प्रारम्भिक जानकारी)। अक्टाड एवं गैट के कार्य एवं मूल्यांकन।

**प्रश्न पत्र – IV विक्रय कला एवं विज्ञापन**

समय : 3 घण्टे

अधिकतम अंक : 100

विक्रयकला : अर्थ, विक्रेता के प्रकार, विक्रेता के गुण, पुनर्विक्रय हेतु विक्रय एवं ग्राहकों हेतु विक्रय। विक्रय सम्प्रेषण की विचारधारा, कौशल, संभावित ग्राहक निष्प्रेरण एवं साक्षात्कार प्रारम्भ, वस्तु कथा कहना, दिखाने के साथ प्रदर्शन, आपत्ति निवारण, ग्राहकों की विक्रय पश्चात् विदाई, शहरी व ग्रामीण बाजार में विक्रय कला। विक्रय

प्रबन्ध। विज्ञापन : विज्ञापन निर्णय, आवश्यकता, वैयक्तिक विक्रय बनाम विज्ञापन, विज्ञापन माध्यम प्रति, बजट, फर्म द्वारा लागत तत्वों का निपटारा अथवा विभागीय संगठन द्वारा विज्ञापन अभियान में आउटलेट्स की हिस्सेदारी, विशिष्टीकृत अभिकरण एवं माध्यम शोध से सहायता, विज्ञापन में नीतिशास्त्र : प्रभावशीलता मूल्यांकन। भारत में विज्ञापन की नवीन प्रवृत्तियाँ, भारत में विज्ञापन का वैधानिक पहलू।

**प्रश्न पत्र – V विपणन शोध**

समय : 3 घण्टे

अधिकतम अंक : 100

विपणन शोध – अवधारणा, विपणन शोध हेतु उपयोगी संगठन, विपणन शोध के क्षेत्र, विपणन शोध की विधियाँ एवं तकनीकें। नवीन उत्पाद विश्लेषण, अभिप्रेरणा शोध, उपभोक्ता मनोविज्ञान, क्रय प्रेरणाएं। उपभोक्ता व्यवहार : निर्णय को प्रभावित करने वाले घटक। भारत में विपणन अनुसंधान की प्रवृत्तियाँ।