

Cases in Advertising and Communications Management in India, Subroto Sengupta. Ahmedabad, Indian Institute of Management, 1976. Rs. 45.00.

Professor Subroto Sengupta, now a wellknown name in the business of advertising and communications should be congratulated for this work which in a way can be considered as pioneering.

In the introduction, his attempt to be brief and clear is commendable. But sometimes, while reading, one wonders whether the desired brevity could not have been achieved at the expense of clarity. Since the book has been written primarily for students, clarity would certainly deserve a position of pivotal importance.

The section on 'Creativity and Creative Judgement' seems to be relatively weak. The sections on 'Appraising The Advertising Opportunity', 'Brand Positioning Strategy' and 'Purchase Proposition', on the other hand appear to be fairly interesting and useful.

In most of the chapters Professor Sengupta has presented more than one case. It may be observed that to attain diversity of products, he has dealt with different products in different chapters. Considering that the book is primarily meant for students, one wonders if it would not have helped them more in taking an integrated approach to the subject if at least one common product had ran through all the chapters.

In the first chapter, 'Appraising The Advertising Opportunity' the author excels, except in the sections on 'marketing objectives' and 'consumer segment'. In the section on 'marketing objectives', one feels that the points could have been made more clearly. Furthermore the section on 'consumer segment' could have used more objective specifications which should normally have led to a better understanding for the beginners.

The chapter on 'Brand Positioning Strategy' is well-written. Cases look pretty alive. The Case on 'Washing Tablet' provides a deep insight into the problem because the treatment is quite exhaustive. However, one might feel a little ill at ease because the presentations of the two cases, namely, 'Vicks Vaporub' and 'New Detergent Washing Tablet' do not follow the same format. While it is true that these Cases have succeeded in establishing the need for positioning, none can help feeling that it would have helped in carrying greater conviction if a Case was presented to demonstrate how wrong positioning strategy contributes to the failure of a brand.

The chapter on 'Purchase Proposition', in relation to its preceding chapter cannot be considered as good. The image analysis through which the author has shown how a proper 'proposition' is developed, is today considered backdated. This is precisely because the approach cannot tell us as to out of a bunch 15 or 20 dimensions, which are the one or two key ones. Obviously, it is much more meaningful for an advertiser to tackle a few dimensions rather than many.

On the basis of the recent knowledge, factor analysis approach is being frequently used in India to develop the right consumer proposition. From this point of view, if the chapter had dealt with in greater depth a few of the latest approaches, then certain contradictions in the image analysis would have become apparent. For example, it seems logical that a tyre with heavy casing would take heavy loads well. But brand 'D' which got the highest score on 'Strong Casing' got the second lowest score in the dimension 'takes heavy load well.'

The chapter on media planning has been written with the greatest zeal. The importance and practicability of quantitative models and their utility has been put forward very forcefully. Presumably, the author's personal involvement with the development of a quantitative media planning model has deterred him from highlighting the theoretical and practical limitations of such models. For beginners especially, familiarity with such limitations is imperative. The Case for a multimedia approach could be made more strongly.

'Measuring Advertising Effectiveness', the subject matter of the last chapter, is one of the most controversial subjects in advertising. There are a large number of suggested approaches but none of them are considered quite satisfactory. Considering the degree of complexity that exists, it can be said without hesitation that the chapter has been well handled.

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Contemporary Auditing. by Kamal Gupta, Delhi, Tata McGraw Hill. 578 p. Rs. 30'00.

The book, as claimed by the author, seeks to emphasise that auditing is not only a practical subject but has also a basic underlying theory. It should not be confined merely to procedural and mechanical instructions designed to check the various categories of transactions. In chapter I of his book, the author has explained at great length the basic theory and concepts of auditing. The basic concepts of auditing include, inter alia, accounting propriety, adequate disclosure and audit obligation. The theory and concepts of auditing have been narrated efficiently by the author, and have surely enhanced the quality of the book.

The book comprises 16 chapters. In addition, it has appendices in respect of the International Accounting Standards, Schedule VI to the Companies Act, 1956, Third Schedule to the Banking Regulation Act, the Financial Statements of Insurance Companies etc.

The first five chapters deal with Standard Auditing Practices, Internal Control System and other procedural aspects, namely selective verification. Of the first five chapters, chapter V highlights some new techniques which may be successfully applied by an auditor. This chapter is entitled as "Overall Assessment". The techniques for overall assessment include Ratio Analysis, Preparation and Interpretation of Fund Flow Statements, Trend Analysis and Inter-firm comparison etc. In most of the books on auditing now available in the Indian market, these areas have not been adequately dealt with. Mr. Gupta's sincere attempt to explain these techniques as part of the process of overall assessment has widened the scope of auditing from mere verification of transactions to effective appraisal of some of the policy decisions of the management. It is, however, submitted that Mr. Gupta could have devoted some more space to this area with more illustrations. In the process, the practitioners who have developed a partisan outlook as auditors could have got greater insights into these important tools and techniques.

The book has a number of features which distinguish it from most of the other books now available on the subject. The distinguishing features of this book are the chapter on "Auditing