

A Comparative Study on Quarterly Report Associated With Reliance Marketing Communications within the Economic Benefits for the Quarter Ended

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Abstract – In today's business environment the world is shrinking rapidly. Companies no longer are not restricted by boundaries of countries. Technology is the main driving factor behind this emergence of a closely knit business world. The need for faster communication and decision making is gaining immense importance. Moreover, easier access to the web has been very effective for the company as well as its employees. In this emerging conquest for highly customized products, there has been a growing demand for efficient tools for processing the products and its related documents. All functions such as sales, marketing, manufacturing, service, and even human resources affect not only the bottom line but also a company's financial integrity. The main aim of this project is to understand the various functions of marketing division in the day to day business activities in the telecom sector for its Value Added Services.

INTRODUCTION

Reliance Communications Limited ("Reliance Communications" or "the Company") is India's biggest combined telecommunications benefit supplier in the private segment with over 162 million single, undertaking, and transporter clients. We work dish India over the full range of remote, wireline, and long separation, voice, information, movie and web correspondence administrations. We additionally have a far reaching global vicinity through the procurement of long separation voice, information and web administrations and submarine link system framework comprehensively.

The business of Reliance Communications is ordered into two vital client confronting business units: Wireless and Global Enterprise. What's more, subsidiaries of Reliance Conveyances are locked in, bury alia, in the proprietorship, operation and improvement of telecom framework, for example remote conveyances destinations and towers. Our vital business units are underpinned by our completely reconciled, state-of-the craftsmanship system and operations stage and by the biggest retail appropriation and client administration offices of any conveyances benefit supplier in India.

Rcom offers Cdma and Gsm built remote benefits with respect to an across the country groundwork. Rcom has rolled out 3g benefits in all the 13 rounds where the association has won 3g range. Rcom gives array of administrations in portable and settled remote voice, information, and esteem included administrations for distinct purchasers and endeavors.

Accompanying the take off of our Gsm system, we are presently the main player in the nation advertising both Gsm and Cdma benefits on an across the nation foundation.

As on date, we have taken off 3g benefits in all rounds where we have won 3g range, blanket over 333 towns. On Cdma stage, Netconnect Broadband+ administration is ready in over 1,000 urban areas with seamless handover to 1x benefit over 20,000 towns.

The industry is seeing a touchy development in the Tab business. After the victory of the Reliance 3g Tab and Reliance Cdma Tab, we are currently a made player in the tablet market. We have as of late started another 3g Tablet with energizing progressed characteristics to further reinforce our initiative position.

Throughout the quarter, we banded together with Google to

solely advertise Android gadgets in India over our prevalent system for the following two years. We are the first telecom driver to only showcase Android units in a joint effort with Google. We have presented master client forethought, notwithstanding devoted Android encounter zones at Reliance Retail outlets over the nation. The showcasing exercises will incorporate Above the line / Below the line exercises, improving co-marked portable provisions for Android cell phones and promoting fights advertising superlative knowledge of Google Applications on Reliance 3g. The association was started with a 360 degree promoting battle crosswise over Tv, Digital, Radio, Outside and Below the line.

FUNDAMENTAL PRESENTATION OF FINANCIAL STATEMENTS

Reporting Periods : The money related year end of Reliance Communications Limited is March 31. Every money related year ("Fy") is implied by the datebook year in which the specific money related year close happens. The current money related year will be for a time of 12 months, initiated on April 1, 2012 and completion on March 31, 2013.

Incomes : Revenues of the Company have been accounted for in this way:

- Consolidated Revenues and Segment Gross Revenues -

Merged incomes of the Company have been grouped as "Services and Sales" income. This stands for incomes earned from the procurement of administrations and from the bargain of system foundation on an Iru premise.

For the purposes of business portion reporting, incomes have been grouped under two portions to be specific "Wireless" and "Global Enterprise".

Income earned from working exercises not incorporated in the aforementioned portions (as characterized) is demonstrated as "Other Income" under "Others" in the portion examination.

- Elimination of Inter Segment Revenues -

Incomes for every business portion are accounted for at terrible level where bury section income is additionally incorporated. Henceforth, income of one section, from bury section source, is reported as the liability of the identified section. Disposal happens in figuring out solidified incomes for the Company.

With the end goal of verifying exchange estimating between sections, open market wholesale rates for similar

administrations or, where relevant, rates stipulated by the administrative powers have been embraced.

Net Revenues by Segment : "Net Revenues" stand for incomes earned less steer variable working costs in the nature of: (1) income offer (counting exacts for Universal Service Obligation), and range charges (implied aggregately as "License Fees"); and (2) charges for access, carriage, interconnection, and termination (implied aggregately as "Access Charges").

Expenditures incorporated under License Fees are presently acquired as a rate of balanced terrible income. Expenditures incorporated under Access Charges, on the foundation of altered or top side expense for every minute, or are resolved by business arrangement with different bearers and between our business sections, as proper.

Working Expenses : Operating expenditures of the Company have been accounted for in this way:

- Consolidated and Segment Gross Operating Expenses -

United working liabilities of the Company have been ordered under four classifications of expenses, specifically "Access Charges and permit Fees", "Network Operations", "Representatives", and "Selling, General & Administrative".

- Elimination of Inter Segment Expenses -

Standards, as stated in 5.2.1 above, have been emulated for reporting terrible working overheads of every fragment and disposal of such overheads in verifying combined Ebitda for the Company.

ACCOUNTING PLANS

Set out beneath are the critical bookkeeping strategies to the Consolidated Statement of Operations and the Consolidated Balance Sheet. Support of Preparation of Financial Statements : The fiscal articulations have been ready under the academic cost assembly in understanding with the usually acknowledged bookkeeping standards in India and the procurements of the Associations Act, 1956.

Utilization of Estimates : The presentation of budgetary comments needs gauges and suppositions to be made that influence the reported measure of stakes and liabilities on the date of the fiscal articulations and the reported measure of incomes and overheads throughout the reporting period. Contrast between the true outcomes and evaluations are distinguished in the period in which the effects are known/materialized.

Settled Assets : Fixed possessions are stated at expense

net of cenvat/value included assessment and incorporate measure included revaluation less gathered devaluation, amortization and hindrance misfortune, if any.

- All expenses incorporating financing cost until initiation of business operations identifying with borrowings attributable to settled possessions, are promoted.
- Expenses caused identifying with activities preceding beginning of business operation are recognized as undertaking advancement use and indicated under capital work-in advancement.
- In appreciation of working rents, rentals are expensed with reference to rent terms and different contemplations in consistence with the procurements of the As 19 issued by The Institute of Chartered Accountants of India, aside from rentals relating to the period up to the date of initiation of business operations, which are promoted.
- In appreciation of fund rents, the more level of the reasonable quality of the holdings and introduce quality of the least lease rentals is promoted as settled stakes with relating measure indicated as liabilities for rented stakes in consistence with the procurements of the As 19 issued by The Establishment of Chartered Accountants of India. The vital segment in the lease rental in appreciation of the above is balanced against liabilities for rented stakes and the investment segment is distinguished as an out of pocket in the year in which the same is brought about aside from in instance of stakes utilized for capital ventures where it is promoted.
- Entry expenses paid for telecom licenses and indefeasible right of connectivity are stated at expense for obtaining the same less gathered amortization. The aforementioned are arranged as a feature of settled holdings.

Ventures : Investments are grouped into lifelong and current ventures. Ventures which are planned to be held for more than one year are grouped as lifelong ventures and ventures which are proposed to be held for less than one year, are grouped as present ventures.

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