SCOPE

Bangalore

In collaboration with

Karnataka State Open University

Mysore, Karnataka – 570006

Course Structure & Syllabus For Master Of Commerce (M.Com)

COURSE STRUCUTRE
(PREVIOUS)

First Year:

Code	COURSE TITLE	Credits
MCO11	Principles of Management	7
MCO12	Business Policy and Environment	7
MCO13	Marketing Management	7
MCO14	Accounting Theory and Practice	7
MCO15	Human Resources Management	7

SYLLABUS
(PREVIOUS)

First Year

MCO11: Principles of Management

BLOCK: 1

Unit 1: Concept of Management and Evolution of Management Thought

1.0 Objectives

1.1 Introduction

1.2 Concept of Management

- 1.2.1 Management defined
- 1.2.2 Importance of management
- 1.2.3 Management Art of Science
- 1.2.4 The Functions of Management
- 1.2.5 Management Roles
- 1.2.6 Management Levels
- 1.2.7 Management Skills
- 1.2.8 The Challenge of Management

1.3 Evolution of Modern Management thought

- 1.3.1 Historical Background
- 1.3.2 Different Schools of Managements Thoughts
- 1.3.3 Classical School of Management Thoughts
- 1.3.4 The Behavioral School
- 1.3.5 The Management Science School
- 1.3.6 Recent Developments in management theory

1.4 Let us sum up

1.5 Glossary

1.6 Answers to check your progress

1.7 Terminal questions

1.8 Reference books

Unit 2: Management by objective by Exception by Crisis

2.0 Objectives

2.1 Introduction

2.2 Management by objectives (MBO)

- 2.2.1 What is M.B.O.?
- 2.2.2 The process of M.B.O.
- 2.2.3 Benefits of M.B.O.
- 2.2.4 Limitations of M.B.O.
- 2.2.5 Prerequisites for installing M.B.O. Programmer

2.3 Management by Exception (M.B.O.)

- 2.3.1 Elements of MBO.
- 2.3.2 Benefits of MBO.

2.4 Management by Crisis (MBO).

- 2.4.1 How to manage by crisis (MBO).
- 2.4.2 How to generate a Crisis?
- 2.4.3 Advantages of MBO.
- 2.4.4 Short coming of MBO.

2.5 Let us sum up

2.6 Key terms

2.7 Answers to check your progress

2.8 Terminal questions

Unit 3: The Process of Management

3.0 Objectives

3.1 Introduction

3.2 The Process of Management

- 3.2.1 Planning
- 3.2.2 Organizing
- 3.2.3 Leading
- 3.2.4 Controlling

3.3 Interrelationships among functions

3.4 Universality of the Management Progress

3.5 Additional Considerations of Management Process

3.6 Let us sum up

3.7 Key Terms
3.8 Answers to check your Progress
3.9 Terminal questions

Unit 4: Management As A Profession

4.0 Objectives
4.1 Introduction
4.2 Definition of Profession
4.3 Characteristics of Profession
4.4 Management as emerging Profession
4.5 Let us sum up
4.6 Glossary
4.7 Answers to Check your Progress
4.8 Terminal questions
4.9 Reference books

BLOCK 2:

Unit 1: Concept And Significance Of Planning

1.0 Objectives
1.1 Introduction
1.2 Definitions of Planning
1.3 Features of Planning
1.4 Importance of Planning
1.5 Myths about planning (Limitations of planning)
1.6 How to make planning effective
1.7 Relationship between planning and other management functions.
1.8 Check Your Progress
1.9 Let us sum up
1.10 Key words
1.11 Answer to Check your Progress
1.12 Terminal Questions

Unit 2: Elements Of Planning Long And Short Term Planning

2.0 Objectives

2.1 Introduction

2.2 Elements of planning

- 2.2.1 Being aware of opportunities
- 2.2.2 Establishing objectives
- 2.2.3 Developing planning premises
- 2.2.4 Identification of alternatives
- 2.2.5 Evaluating the alternatives
- 2.2.6 Selection of alternatives
- 2.2.7 Developing supporting plans
- 2.2.8 Establishing sequence of activities

2.3 Long and short term planning

2.4 Classification of plans

- 2.4.1 Strategic plans
- 2.4.2 Standing plans
- 2.4.3 Single use plans

2.5 The Hierarchy of organization plans

2.6 Check your progress

2.7 Let us sum up

2.8 Key words

2.9 Answer to check your progress

2.10 Terminal questions

Unit 3: Policy, Strategy And Objective Setting

3.0 Objective

3.1 Introduction

3.2 Meaning of Policy

3.3 Meaning of Strategy

3.4 Distinction between Policy and Strategy

3.5 Difference between Strategy and Tactics

3.6 Importance of Strategies and Policies

3.7 Formulation of Strategies and Policies

3.8 Implementation of Strategies

3.9 Objective Setting-Meaning of Objectives
3.10 Multiplicity of Objectives
3.11 List of Objectives
3.12 Hierarchy of Objectives
3.13 Role of Objectives
3.14 The Process of setting Objectives
3.15 Management by Objectives
3.16 Check your Progress
3.17 Let us sum up
3.18 Key words
3.19 Answer to check your progress
3.20 Terminal questions

Unit 4: Planning Techniques

4.0 Objectives
4.1 Introduction
4.2 Environmental Scanning
4.2.1 Type's of Environmental Scanning
4.3 Forecasting
4.3.1 Definition of Forecasting
4.3.2 Importance of Forecasting
4.3.3 Limitations of Forecasting
4.3.4 Types of Forecasting
4.3.5 Techniques of Forecasting
4.3.6 Forecasting Effectiveness
4.4 Benchmarking for TQM
4.5 Check your progress
4.6 Let us sum up
4.7 Key words
4.8 Answer to check your progress
4.9 Terminal Question

Unit 5: Mathematicals Tools For Planning: Linear Programming, Queueing Theory, Game Theory, PERT & CPO, Decision Tree Analysis.

5.0 Objectives

5.1 Introduction

5.2 Linear Programming

- 5.2.1 Essential Conditions for Linear Programming
- 5.2.2 Applications of Linear Programming

5.3 Queuing Theory

5.4 Game Theory

5.5 PERT and CPM

- 5.5.1 Steps in Constructing Network

5.6 Decision Tree Analysis

5.7 Check Your Progress

5.8 Let us sum up

5.9 Key words

5.10 Answer to check your progress

5.11 Terminal Question

5.12 Reference books for Block - I and Block - II

BLOCK 3:

Unit 1: Organizing Classical, Neo – Classical & Modern Theories of Organization

1.1 Objectives

1.2 Introduction

1.3 Classical Theories

- 1.3.1 Max Weber’s Bureaucracy
- 1.3.2 Fredrick Taylor’s Scientific Management
- 1.3.3 Henri Fayols Universal Principles of Management

1.4 Neo-Classical Theories

- 1.4.1 Elton Mayo and the Hawthome studies
- 1.4.2 Chester Barnard and co-operative system
- 1.4.3 Contingency and system approaches

1.5 Modern Theories

- 1.5.1 Information processing approach
- 1.5.2 Ecological approach

1.5.3 Learning organizations
1.6 Let us sum up
1.7 Glossary
1.8 Self study question
1.9 Reference

Unit 2: Organization Structure

2.1 Objectives
2.2 Introduction
2.3 Dimensions of organization structure
2.3.1 Complexity
2.3.2 Formalization
2.3.3 Centralization
2.4 Peter F-Drucker's Analysis
2.4.1 Tasks of an organizer
2.4.2 Analysis of decisions and relations
2.4.3 The Five "Design Principles"
2.5 Structure and strategy
2.5.1 What is strategy? Models of strategy making
2.5.2 Types of strategy
2.5.3 Impact of structure on Strategic Decision Process
2.6 Let us sum up
2.7 Key Terms
2.8 Self study questions
2.9 Reference

Unit 3: Formal And Informal Design

3.1 Objectives
3.2 Introduction
3.3 Formal organization Design
3.3.1 Functional organization
3.3.2 Product Organization
3.3.3 Matrix organization
3.3.4 Modern organization design
3.4 Informal organization

3.5 Assignment of Activities

3.6 Let us sum up

3.7 Key words

3.8 Self study questions

3.9 Reference

BLOCK 4:

Unit 1: Concepts-Significance and Determinants

1.1 Objectives

1.2 Introduction

1.3 Delegation Vs Decentralization of Authority

1.4 Determinants of Decentralization

1.5 Decentralization in Practice

1.6 Let us sum up

1.7 Key words

1.8 Questions

1.9 Suggested Readings

Unit 2: Authority and Responsibility

2.1 Objectives

2.2 Introduction

2.3 Authority, Responsibility, Power Concepts

2.4 Bases of Power and Authority

2.5 Let us sum up

2.6 Key words

2.7 Questions

2.8 Suggested Readings

Unit 3: Line and Staff: Conflict and Co-operation

3.1 Objectives

3.2 Introduction

3.3 Nature of line and staff authority

3.3.1 Personal Staff

3.3.2 Specialized staff

3.4 Line and staff conflicts

3.5 Let us sum up

3.6 Key words

3.7 Questions

3.8 Suggested Readings

Unit 4: Span of Management and Role of Committees

4.1 Objectives

4.2 Introduction

4.3 Span of Management – Definition

4.3.1 Reason for levels

4.3.2 Factors influencing the magnitude

4.3.3 Conflicts of span versus levels

4.3.4 Recent trends

4.4 Committees – Role in Management

4.4.1 Advantages of Committees

4.4.2 Limitations of Committees

4.4.3 Making Committees effective

4.5 Let us sum up

4.6 Key terms

4.7 Questions

4.8 Suggested Readings

BLOCK 5:

Unit 1: Importance of Staffing, Manpower Planning

1.0 Objectives

1.1 Introduction

1.2 Meaning on staffing

1.3 Definitions of staffing

1.4 Nature of staffing function

1.4.1 Staffing is continuous process

1.4.2 Inherent in all organizations

1.4.3 Concerned with employees

1.4.4 Covers all levels of personnel

1.4.5 Concerned with employment

1.4.6 Concerned with development of employees

1.4.7 Concerned with maintenance and improvement

1.5 Importance of staffing function

1.5.1 Key to effectiveness of other functions

1.5.2 Enhancing strength of the organization

1.5.3 Effective utilization of human assets

1.5.4 Activates organization

1.5.5 Growth opportunities

1.6 Steps involved in staffing process

1.7 An overview of the staffing function

1.8 Situational factors affecting staffing

1.8.1 External environment

1.8.2 Internal environment

1.9 Let us sum up

1.10 Key words

1.11 Reference books

Unit 2: Recruitment, Selection and Training

2.0 Objectives

2.1 Introduction

2.2 Definition

2.3 Factors affecting recruitment

2.3.1 Endogenous factors

2.3.2 Exogenous factors

2.4 Periods of recruitment

2.4.1 Objective factor theory

2.4.2 Subjective factor theory

2.4.3 Critical factor theory

2.5 Recruitment policy

2.6 Functions of recruitment

2.7 Sources of recruitment

2.7.1 Internal sources

2.7.2 External sources

2.8 Merits and demerits of external sources

2.9 Recruitment practices in India

2.10 Selection
2.11 Recruitment Vs Selection
2.12 Steps in selecting process
2.13 Steps in selecting process
2.13.1 Preliminary interview
2.13.2 Application blank
2.13.3 Security of applications
2.13.4 Employment Interview
2.13.5 Checking references
2.14 Appointment letter and placement
2.15 Training
2.16 Training and development
2.17 Objectives of training
2.18 Importance of training
2.19 Organization of training programme
2.20 Kinds of training programme
2.20.1 Induction or orientation programme
2.20.2 Job training
2.20.3 Craft training
2.20.4 Learner training
2.20.5 Internship training
2.20.6 Training for promotion
2.20.7 Refresher training or retraining
2.21 Methods of training
2.22 Let us sum up
2.23 Key words
2.24 Reference books

Unit 3: Elements of Directing

3.0 Objectives
3.1 Introduction
3.2 Meaning of directing
3.3 Nature of direction
3.3.1 An important function of management

3.3.2 Performed at all levels of management
3.3.3 A continuous process
3.4 Scope of direction
3.5 Process of directing
3.5.1 Defining the objectives
3.5.2 Organizing the efforts
3.5.3 Measuring the work
3.5.4 Developing the people
3.6 Principles of direction
3.6.1 Maximum individual contribution
3.6.2 Harmony of objectives
3.6.3 Efficiency of direction
3.6.4 Process of direction
3.7 Let us sum up
3.8 Terminal questions
3.9 Books for reference

Unit 4: Communication Process

4.0 Objectives
4.1 Introduction
4.2 Meaning of Communication
4.3 Purpose of Communication
4.3.1 Conveying the right message
4.3.2 Coordination
4.3.3 Good Industrial relations
4.3.4 Development of managerial skill
4.4 The communication process
4.4.1 Preparing the message
4.4.2 Sending the message
4.4.3 Receiving the message
4.4.4 Channelising the communication
4.5 Fundamental of communication
4.6 Principles of communication
4.6.1 Clarity

4.6.2 Attention
4.6.3 Consistency
4.6.4 Adequacy
4.6.5 Time
4.6.6 Integration
4.6.7 Information
4.6.8 Feed back
4.7 Methods of communication
4.7.1 Formal
4.7.2 Informal
4.7.3 Oral
4.7.4 Written
4.7.5 Downward
4.7.6 Upward
4.7.7 Horizontal
4.8 Barriers of communications
4.8.1 Lack of planning
4.8.2 Unqualified assumption
4.8.3 Semantic distortion
4.8.4 Poorly expressed messages
4.8.5 Communication in the international environment
4.8.6 Loss by transmission and poor retention
4.8.7 Poor listening and premature evaluation
4.8.8 Impersonal communication
4.8.9 Insufficient period for adjustment to changes
4.8.10 Information overload
4.8.11 Other communication barriers
4.9 Communication Audit
4.10 Electronic media in communication
4.11 Let us sum up
4.12 Key words
4.13 Terminal questions
4.14 Books for reference

Unit 5: Coordination

5.0 Objectives

5.1 Introduction

5.2 Definition of coordination

5.3 Nature of coordination

5.4 Coordination as an essence of management

5.5 Characteristics of coordination

5.6 Advantages of coordination

5.7 Types of coordination

5.8 Principles of coordination

5.9 Techniques of coordination

- 5.9.1 Coordination by command
- 5.9.2 Coordination by personal leadership
- 5.9.3 Coordination by communication
- 5.9.4 Coordination by committees
- 5.9.5 Coordination by group meetings
- 5.9.6 Coordination by special appointee

5.10 Let us sum up

5.11 Terminal questions

5.12 Reference books

BLOCK 6:

Unit 1: Steps In Control, Needs For Control And Types Of Control

1.0 Objectives

1.1 Introduction

1.2 Meaning

1.3 Steps in Control

- 1.3.1 Establishing Standards
- 1.3.2 Measuring performance
- 1.3.3 Comparing the performance with the standards
- 1.3.4 Taking corrective actions

1.4 Needs for control

1.5 Types of control

1.6 Symptoms of inadequate control

1.7 Let us sum up
1.8 Answers to check your progress
1.9 Key words
1.10 Reference books

Unit 2: Effective Control System Human aspect of control

2.0 Objectives
2.1 Introduction
2.2 Characteristics of effective control
2.3 Pre-requisites of a control system
2.4 Human aspect control
2.5 Behavioral implications of control
2.6 Behavioral guidelines for effective control
2.7 Responses to three types of control
2.8 Process of control
2.9 Let us sum up
2.10 Answers to check your progress
2.11 Key words
2.12 Terminal questions
2.13 Books for reference

Unit 3: Modern Control Aids

3.0 Objectives
3.1 Introduction
3.2 Importance of reporting evaluation
3.3 Information
3.4 Characteristics of useful information
3.5 Information needed by various managers
3.6 Role of computers
3.7 Advantages offered by computers in reporting
3.8 Types of information systems
3.9 Developing an MIS
3.10 Information superhighway
3.11 Let us sum up
3.12 Answers to check your progress

3.13 Key words
3.14 Terminal Questions
3.15 Books for references

Unit 4: Modern Control AIDS

4.0 Objectives
4.1 Introduction
4.2 Control devices
4.3 Break even analysis
4.4 Budgeting
4.5 Approaches used in the preparation of budgets
4.5.1 Top down budgeting
4.5.2 Bottom up budgeting
4.5.3 Zero based budgeting
4.6 Benefits of zero based budgeting
4.7 Benefits of budgetary control
4.8 Limitation of budgetary control
4.9 Characteristics of effective budgetary control systems
4.10 Responsibility centers
4.11 Quality control techniques
4.12 Methods of quality control
4.12.1 Statistical quality control
4.12.2 Control charts
4.12.3 Inventory control
4.13 PERT & CPM
4.14 Advantages of PERT
4.15 Limitations of PERY
4.16 MIS
4.17 Let us sum up
4.18 Key words
4.19 Terminal questions
4.20 Books for reference

Unit 5: Management And Social Audit

5.0 Objectives
5.1 Introduction
5.2 Meaning of social audit
5.3 Activities covered by social audit
5.4 Features of social audit
5.5 Evolution of social audit
5.6 Social audit in India
5.7 Benefits of social audit
5.8 Let us sum up
5.9 Key words
5.10 Terminal questions
5.11 Books for reference

BLOCK 7:

Unit 1: Decision Making

1.0 Objectives
1.1 Introduction
1.2 Meaning and Definition
1.3 Characteristic features of Decision Making
1.4 Characteristic features of Good of Effective Decision
1.5 Importance of Decision Making
1.6 Procedure of Decision Making
1.7 Elements of Decision Making
1.8 Principles of Decision Making
1.9 Classification of Decision
1.10 Let us sum up
1.11 Terminal Questions
1.12 Books for reference

Unit 2: Decision Making Models

2.0 Objectives
2.1 Introduction
2.2. Selection of Decision Making Models

2.3 Decision Making Models
2.3.1 Probability theory
2.3.2 Game theory
2.3.3 Decision tree
2.3.4 Rational economic model
2.4 Let us sum up
2.5 Terminal questions
2.6 Books or reference

Unit 3: Leadership

3.0 Objectives
3.1 Introduction
3.2 Meaning and Definition
3.3 Characteristics of Leadership
3.4 Importance of Leadership
3.5 Functions of Leadership
3.6 Differences between management and Leadership
3.7 Leadership styles
3.7.1 Autocratic
3.7.2 Democratic
3.7.3 Free-rein
3.8 Suitability
3.9 Theories of leaderships
3.9.1 Trait theory
3.9.2 Behavioral Theory
3.9.3 Situational Theory
3.10 Leadership styles suitable to Indian Organizations
3.11 Qualities of a leader for effective leadership
3.12 Techniques of leadership
3.13 Let us sum up
3.14 Terminal questions
3.15 Books for reference

Unit 4: Developing And Disciplining

4.0 Objective

4.1 Meaning and definition of developing

4.2 Advantages of developing

4.3 Essential of good human resource development

4.4 Steps in developing in human resource

4.5 Meaning and definition of disciplining

4.6 Aims and objects

4.7 Importance

4.8 Types of discipline

4.9 Principles for maintenance of discipline

4.10 Indiscipline

4.11 Disciplinary action

4.12 Principles of disciplinary action

4.13 Let us sum up

4.14 Terminal questions

4.15 Books for reference

MCO12: Business Policy and Environment

BLOCK 1:

Unit 1: Business In A Social System

1.0 Objectives

1.1 Introduction

1.2 Business in a social system.

1.3 Business and Community stake holders.

1.4 Resource based giving.

1.5 How companies develop community action programme.

1.6 The concept of corporate philanthropy.

1.7 Let us sum up

1.8 Key words

1.9 Terminal Questions

1.10 Suggested readings.

Unit 2: Business and Economics System

2.0 Objectives
2.1 Introduction
2.2 Business and economic system.
2.3 Types of economic systems and their features.
2.3.1 Public Sector
2.3.2 Joint Sector
2.4 To sum up
2.5 Key words
2.6 Terminal Questions

Unit 3: Objectives of Business

3.0 Learning Objectives
3.1 Introduction
3.2 Objectives of the Business.
3.3 To sum up
3.4 Key words
3.5 Terminal Questions
3.6 Books for reference.

Unit 4: Business Internet And External Environment

4.0 Learning Objectives
4.1 Introduction
4.2 Dimension of classification on with respect to business environment.
4.3 Characteristics and dimension environment.
4.4 Classification and component of business environment
4.5 Business internal environment
4.6 A Note on natural environment
4.7 Let us sum up
4.8 Key terms
4.9 Terminal Questions
4.10 Books for reference

BLOCK 2:

Unit 1: Elements of Business Ethics

1.0 Learning objectives

1.1 Introduction

1.2 Concepts of ethics

- 1.2.1 Nature of ethics
- 1.2.2 Inter relationship between ethics morality and law.

1.3 What is Business ethics?

- 1.3.1 Important Characteristics of Business ethics
- 1.3.2 Principles of business ethics
- 1.3.3 Why is business ethics important?
- 1.3.4 Criticism against the use of business ethics

1.4 Approaches to making ethical judgment

1.5 Summary

1.6 Key words

1.7 Terminal Questions

1.8 Further Readings

Unit 2: Doctrine of Trusteeship

2.0 Learning objectives

2.1 Introduction

2.2 Meaning and definitions of Trusteeship Concept

- 2.2.1 Gandhiji's Principle of Trusteeship
- 2.2.2 Dr. Ram Manohar Lohia's Principle of Trusteeship
- 2.2.3 Dr. Upadhyaya's Principle of Trusteeship

2.3 Main Principles of Trusteeship Concept

2.4 Criticisms of Trusteeship Concept

2.5 Summary

2.6 Key words

2.7 Terminal Questions

2.8 Further Readings

Unit 3: Unethical Practices

3.0 Learning objectives
3.1 Introduction
3.2 Factors Responsible for Unethical actions of Businessmen.
3.3 Common Unethical Practices of Businessmen
3.2.1 Unethical practices towards Government and Community
3.2.2 Unethical practices towards
3.2.3 Unethical practices towards consumers
3.4 Summary
3.5 Key words
3.6 Terminal Questions
3.7 Further Readings

Unit 4: Good Ethics And Business

4.0 Learning objectives
4.1 Introduction
4.2 Position of business ethics in India
4.3 Factors responsible for the ethical actions of business
4.4 Arguments in favour of business ethics
4.5 Institutionalizing of business ethics in India
4.6 Summary
4.7 Key words
4.8 Terminal Questions
4. 9 Further Readings

BLOCK 3:

Unit 1: Doctrine of Social Responsibility

1.0 Objectives
1.1 Introduction
1.2 Objectives and definitions
1.3 Context Exposition
1.4 Revision Points
1.5 Summary
1.6 Technical Exercises
1.7 Supplementary material

1.8 Learning activities

1.9 Terminal Questions

1.10 Books for reference

Unit 2: Rationale of Social Responsibility

2.0 Objectives

2.1 Introduction

2.2 Objectives and definitions

2.3 Context Exposition

2.4 Why social responsibility?

2.5 Indian constitution and social responsibility

2.6 Summary

2.7 Terminal Questions

2.8 Books for reference

Unit 3: Control of Monopoly Restrictive And U.T.P

3.0 Objectives

3.1 Introduction

3.2 General aspect of MRTP Act

3.3 Context Exposition

3.4 Regulation of RTPS

3.5 Regulation of RTPS

3.6 UTP and its concept

3.7 Enforcement machinery

3.8 Summary

3.9 Terminal Questions

3.10 Books for reference

BLOCK 4:

Unit 1: Importance And Essentials Of Business Policy

1.0 Objectives

1.1 Introduction

1.2 Essentials of Business policy

1.2.1 Basic objectives

1.2.2 Environment

1.4 Basic Objectives

1.5 Summary

1.6 Further Readings

Unit 2: Anatomy Of Corporate Planning

2.0 Objectives

2.1 Introduction

2.1.1 General Management

2.1.2 Marketing

2.1.3 Finance

2.1.4 Production/operations Management

2.1.5 HRM

2.1.6 R & D

2.2 Summary

2.3 Terminal Questions

2.4 Further Readings

Unit 3: Strategic Management

3.0 Objectives

3.1 Introduction

3.2 Meaning and definition

3.3 How strategic Management works

3.4 Major challenges in implementing strategic Management

3.5 Summary

3.6 Further Readings

Unit 4: Organisational Goals And Objectives

4.0 Objectives

4.1 Introduction

4.2 Areas where objectives can be set

4.3 Importance of objectives

4.4 Summary

4.5 Terminal Questions

4.6 Further Readings

Unit 5: Corporate Polices

5.0 Objectives

5.1 Introduction

5.2 Production policies

5.3 Marketing policies

5.4 Financial policies

5.5 Summary

5.6 Terminal Questions

5.7 Further Readings

BLOCK 5:

Unit 1: Strategy Formulation And Evaluation

1.0 Objectives

1.1 Introduction

1.2 Major elements of master strategy

1.3 Strategy Planning in a small companies

1.4 Meaning of Purpose, Mission and Strategy and objectives

1.5 Guidelines to establish ideal or realistic objectives

1.6 Economic V/S Social objectives

1.7 Concept models

1.8 Let us Sum up

1.9 Terminal Questions

1.10 Books for reference

Unit 2: Formation And Implementation Of Business Units

2.0 Objectives

2.1 Introduction

2.2 Significant dimensions of situations which are base to identify strategies

- 2.2.1 Situation audit
- 2.2.2 Product services
- 2.2.3 Forecasts
- 2.2.4 Environment Scanning

2.3 Strategies implementation

2.4 Steps in Strategy implementation

- 2.4.1 S.B.V. Strategy

2.4.2 Functional Strategies

2.5 Let us Sum up

2.6 Terminal Questions

2.7 Books for reference

Unit 3: Control And Evaluation Of Strategy

3.0 Objectives

3.1 Introduction

3.2 Meaning and definition

3.3 Functions of Control

3.4 Types of Control

3.5 Differences between Strategic and Operational Control

3.6 Steps in operational control

3.7 Measuring performance

3.8 Types of operational control

3.9 Essential requirements for an effective evaluation and control system

3.10 Let us Sum up

3.11 Terminal Questions

3.12 Books for reference

Unit 4: Game Situations, Strengths And Weaknesses

4.0 Objectives

4.1 Introduction

4.2 Meaning of Game situation (Management Games)

4.3 SWOT Analysis

4.4 Let us sum up

4.5 Terminal Questions

4.6 Books for reference

BLOCK 6:

Unit 1: Stability (Vs) Flexibility

1.0 Objectives

1.1 Introduction

1.2 Stability Strategy

1.3 Risk Factor

1.4 Past experience

1.5 Factors deciding the choice of stability strategy
1.6 Major approaches towards stability strategy
1.6.1 Incremental growth approach
1.6.2 Harvesting approach
1.6.3 Pause approach
1.6.4 Sustainable approach
1.7 Flexibility strategy
1.8 Additional information on stability strategy
1.9 Summary
1.10 Key terms
1.11 Terminal questions
1.12 Reference

Unit 2: Dynamics of Business Policy Consistencies in Decision Making

2.0 Objectives
2.1 Introduction
2.2 Internal Policies
2.3 Money, Physical Facilities and Employee loyalty
2.4 Market
2.5 Conclusion
2.6 Let us sum up
2.7 Key Terms
2.8 Questions for self study
2.9 References

Unit 3: Dynamics of Business Policy

3.0 Objectives
3.1 Introduction
3.2 Newman's classification of controls
3.3 Establishing standards
3.4 Measuring performance against standards
3.5 Corrective action
3.6 Fine tuning of strategy
3.7 Let us sum up
3.8 Key terms
3.9 Terminal Questions
3.10 References

Unit 4: Dynamics of Business Policy

4.0 Objectives

4.1 Introduction

4.2 Macro – economic factors

- 4.2.1 Political – Legal system
- 4.2.2 Economic factors
- 4.2.3 Technology Environment
- 4.2.4 Social factors

4.3 Impact of international environment on Domestic business

4.4 Let us sum up

4.5 Key terms

4.6 Terminal Questions

4.7 Books for Reference

Unit 5: Dynamics of Business Policy

5.0 Objectives

5.1 Introduction

5.2 Ecology and Environment

5.3 Impact on business

5.4 How to bring integration

5.5 Let us sum up

5.6 Key terms

5.7 Terminal Questions

5.8 References

BLOCK 7:

Unit 1: Cultural, social and Political Environment in India

1.0 Learning Objectives

1.1 Introduction

1.2 Cultural Environment

- 1.2.1 Cultural Vs Business
- 1.2.2 Relevance of Cultural lags to business

1.3 Social Environment

- 1.3.1 Social Environment and business
- 1.3.2 Social Responsibility of business

1.4 Critical Elements of Socio-cultural Environment

1.5 Political Environment

1.5.1 Political Force and Nature of Business

1.5.2 Critical Elements of Political environment

1.6 Summary

1.7 Key words

1.8 Terminal Questions

1.9 Suggested readings

Unit 2: Economic Environment Unit Structure

2.0 Learning objectives

2.1 Introduction

2.2 Nature of Economic Environment

2.3 Three main forces of Economic Environment

2.3.1 Existing Economic Conditions

2.3.2 Economic System

2.3.3 Economic Policy Environment

2.4 Economic factors in India

2.5 Interaction of Economic and Non-economic environment

2.6 Indian Economic Environment

2.7 Summary

2.8 Key words

2.9 Terminal Questions

2.10 Suggested Readings

Unit 3: Broad Features (Indian Constitution) Legal Frame Work. (Chapter IV)

3.0 Learning objectives

3.1 Introduction

3.2 Constitutional Environment of India

3.3 The preamble of constitution and business

3.3.1 Economic importance of Indian constitution

3.4 Fundamental rights of business

3.4.1 Rights of equality

3.4.2 Rights of freedom

3.4.3 Right against exploitation

3.4.4 Right to freedom of religion

3.4.5 Cultural and education rights

3.4.6 Right to constitutional remedies

3.5 The Directive principles

3.5.1 Classification of the Directives

3.5.2 Criticism of Directive Principles

3.6 Constitutional provisions regarding Trade, commerce and intercourse within the territory of India

3.7 Summary

3.8 Key words

3.9 Terminal Questions

3.10 Suggested Readings

Unit 4: Government And Business Relationship

4.0 Learning objectives

4.1 Introduction

4.2 Relationship of Government in Business

4.2.1 Government as the planner

4.2.2 Government Role as a promoter of business

4.2.3 Government as a regular of business

4.2.4 Government role as an entrepreneur

4.3 Consequences of Government intervention in business.

4.4 Summary

4.5 Key words

4.6 Terminal Questions

4.7 Suggested Readings

Unit 5: Industrial Policy Since Independence and After 1991

5.0 Learning objectives

5.1 Introduction

5.2 Objectives of Industrial Policies

5.3 Industrial Policy Resolution of 1948

5.4 Industrial Policy Resolution of 1956

5.5 Industrial Policy Statement of 1977

5.6 Industrial Policy Statement of 1980

5.7 Industrial Policy Statement of 1990

5.8 Key words
5.9 Terminal Questions
5.10 Suggested Readings

Unit 6: Policy of Liberation And Its Effects.

6.0 Learning objectives
6.1 Introduction
6.2 Need for liberalization
6.3 Liberalisation Measures
6.4 Effect of Liberalisation
6.5 Summary
6.6 Key words
6.7 Terminal Questions
6.8 Suggested Readings

MCO13: Marketing Management

BLOCK 1:

Unit 1: Concepts of Marketing

1.0 Objectives
1.1 Introduction
1.2 Definition of Marketing
1.3 Various concepts of Marketing
- 1.3.1 Production Concept
- 1.3.2 Product Concept
- 1.3.3 Selling Concept
- 1.3.4 Marketing Concept
- 1.3.5 Societal Marketing Concept

1.4 Marketing as a concept
1.5 Components of Marketing Concept
- 1.5.1 Satisfaction of consumers
- 1.5.2 Integrated Marketing
- 1.5.3 Profitable Sales Volume

1.6 Implementation of Marketing Concept
1.7 Marketing as a Process

1.8 Marketing as a managerial Function

1.9 Benefits of Marketing Concept

1.10 Let us sum up

1.11 Terminal Questions

1.12 References

Unit 2: Systems Approach and Company Orientation towards marketing

2.0 Objectives

2.1 Introduction

2.2 Definition of System

2.3 Systems Approach in Business

2.4 Systems Approach in Planning

2.5 Systems Approach in Marketing

2.6 Elements of Systems Approach

- 2.6.1 A strategy
- 2.6.2 A Tactical Blueprint
- 2.6.3 Breakthrough Communications

2.7 Company Oriental towards Marketing

2.8 Marketing Oriental Concept

2.9 Correlates of Marketing Orientation

- 2.9.1 Company Specific
- 2.9.2 Market Specific

2.10 Let us sum up

2.11 Terminal Questions

2.12 References

Unit 3: Market Environment

3.0 Objectives

3.1 Introduction

3.2 Approach to Environment Analysis

- 3.2.1 Socio-economic forces
- 3.2.2 Competition
- 3.2.3 Technology
- 3.2.4 Government Policies
- 3.2.5 Socio-cultural Environment

3.3 Meaning of Marketing Environment
3.4 Types of Marketing Environment
3.4.1 Economic Environment
3.4.2 Non-economic Environment
3.5 Controllable and Uncontrollable Environment
3.5.1 Macro Environment
3.5.2 Micro Environment
3.6 Meaning of Marketing Scanning
3.7 Impact of Environment on Marketing
3.7.1 Direct Action
3.7.2 Indirect Action
3.8 Market Environment at a Glance
3.9 Strategies for Market Scanning
3.10 Let us sum up
3.11 Terminal Questions
3.12 References

Unit 4: The Marketing Mix

4.0 Objectives
4.1 Introduction
4.2 Definition of Marketing Mix
4.3 Concept of Marketing Mix
4.4 Components of Marketing Mix
4.4.1 Product – Product Levels
4.4.1.1 Core Benefits
4.4.1.2 Basic Product
4.4.1.3 Expected Product
4.4.1.4 Augmented Product
4.4.1.5 Potential Product
4.5 Classification of Products
4.6 Product concept Dimension
4.6.1 Managerial Dimension
4.6.2 Consumer Dimension
4.6.3 Societal Dimension

4.7 Product Mix
4.8 Price
4.8.1 Price Quality Strategy
4.8.2 Setting Pricing Policy
4.9 Promotion
4.10 Place
4.10.1 Strategic Decision Area in Place
4.11 Interrelationship between Marketing Mix and Logistics Systems
4.12 Sub-components of Four P's
4.13 Let us sum up
4.14 Terminal Questions
4.15 References

Unit 5: Concepts of Marketing

5.0 Objectives
5.1 Introduction
5.2 Concept of Market Segmentation
5.3 Definition of Marketing Segmentation
5.4 Basis of Market Segmentation
5.4.1 Customer based Segmentation
5.4.1.1 Geographic Location of Customers
5.4.1.2 Demographic Variables
5.4.1.3 Psychographic variables
5.4.1.4 Buyer Readiness
5.4. 2 Product Related Segmentation
5.5 Competition Related Segmentation
5.5.1 Hard Core Loyals
5.5.2 Soft Core Loyals
5.5.3 Switches
5.6 Bases of Market Segmentation (another way of classifying)
5.6.1 Geographic Segmentation
5.6.2 Demographic Segmentation
5.6.3 Psychographic Segmentation
5.6.4 Behavioral Segmentation

5.6.5 Value Based Segmentation

5.7 Benefits of Segmentation

5.7.1 Minimises Aggregation risk

5.7.2 Helps know company capabilities

5.7.3 Provides opportunities to expand market

5.7.4 Helps Create Innovations

5.7.5 Creates gains to Consumer

5.8 Market Segmentation Strategies

5.9 Requisites for Segmentation

5.10 Procedure for Segmentation

5.11 Let us sum up

5.12 Terminal Questions

5.13 References

BLOCK 2:

UNIT 1: Consumer Behaviour and Buying Process

1.1 Introduction

1.2 Nature of Consumer Behavior

1.3 Definition of Consumer behavior

1.4 Scope of Consumer Behavior

1.5 Buying Motives

1.5.1 Product Motives

1.5.2 Patronage Motives

1.5.3 Rational Motives

1.5.4 Emotional Motives

1.6 Need to study consumer Behavior

1.7 Factors Influencing Consumer Behavior

1.7.1 Cultural Factors

1.7.2 Social Factors

1.7.3 Personal Factors

1.7.4 Psychological Factors

1.8 Consumer Decision Making Buying Process

1.8.1 High Involvement Product

1.8.2 Low Involvement Product

1.9 Application of Consumer Behavior in Marketing

1.10 Let us sum up

1.11 Terminal Questions

1.12 References

Unit 2: Behavior Determinants

2.1 Introduction

2.2 Model of buyer behaviour

2.3 Determinants of consumer behaviour

2.4 Definition of culture

2.5 Concept of culture

2.5.1 Characteristics of culture

2.6 Elements of society

2.7 Sub-cultural category classification

2.8 Social factors

2.9 Personal factors

2.10 Psychological factors Influencing Consumer Behviour

2.10.1 Motivation

2.10.2 Perception

2.10.3 Laming

2.10.4 Personality

2.10.5 Attitude and belief

2.11 Definition of motivation

2.11.1 Concept of motivation

2.11.2 Importance of motivation to marketers

2.12 Definition of perception

2.12.1 Concept of perception

2.12.2 Aspects of perception selection, organization, interpretation

2.12.3 Factors influencing perception

2.13 Learning, Jearning process

2.14 Personality definition-lifestyle analysis

Unit 3: Consumer Behaviour Models

3.0 Objectives

3.1 Introduction

3.2 Research review on Consumer Behavior and consumer decision making

3.3 Definition-Consumer Behavior, Consumer decision making and consumption behavior

3.4 Background-consumer Decision making Models

3.5 Elements of consumer Decision Making

- 3.5.1 Problem recognition
- 3.5.2 Information search
- 3.5.3 Alternative evaluation
- 3.5.4 Choice
- 3.5.5 Outcome evaluation

3.6 Steps in Decision making

- 3.6.1 Problem recognition / pre-search stage,
- 3.6.2 Information search
- 3.6.3 Alternative evaluation
- 3.6.4 Choice
- 3.6.5 Outcome evaluation

3.7 Traditional models of consumer decision making

3.8 Models of consumer Behaviour

- 3.8.1 Economic Model
- 3.8.2 Learning Model
- 3.8.3 Psychoanalytic Model
- 3.8.4 Sociological Model
- 3.8.5 Howard Sheth Model
- 3.8.6 Nicosia Model
- 3.8.7 Webster and Wind Model

Unit 4: Theory of Cognitive Dissonance

4.0 Objectives

4.1 Introduction

4.2 Review of Leon Festinger's contribution

- 4.2.1 Factors affecting dissonance
- 4.2.2 Ways to reduce cognition

4.3 Definition of cognitive Dissonance
4.4 Basic Cognitive Dissonance Paradigm
4.4.1 The Free-Choice Paradigm
4.4.2 The Belief-Disconfirmation Paradigm
4.4.3 The Effort-justification Paradigm
4.4.4 The Induced-Compliance Paradigm
4.5 Contributions to Cognitive Dissonance Theory
4.6 Cognitive Dissonance Theory
4.7 Initial Attitude Position
4.8 Cognitive Dissonance and Advertising
4.9 Let us sum up
4.10 Terminal Questions
4.11 References

BLOCK 3:

Unit 1: Product and Related Strategies

1.0 Objectives
1.1 Introduction
1.2 What is a Product
1.3 Product is something more than a Physical Commodity
1.4 Total Product Personality
1.5 Managing the Product
1.6 Product Policy
1.7 Branding Decision
1.8 Decision on Packaging
1.9 Summary
1.10 Self Assessment Question
1.11 Suggested Reading

Unit 2: New Product Development

2.0 Objectives
2.1 Introduction
2.2 Need for New Product
2.3 Classification of New Product

2.4 Stages in New Product Development
2.4.1 New Product Idea
2.4.2 Concept Testing
2.4.3 Business Analysis
2.5 Product Development
2.6 Test Marketing
2.7 Summary
2.8 Terminal Questions
2.9 Suggested Reading

Unit 3: Product Life Cycle

3.0 Objectives
3.1 Meaning of Product Life Cycle
3.2 Definition
3.3 Stages of Product Life Cycle
3.4 Factors affecting Product Life Cycle
3.5 Importance of utility of Product Life Cycle
3.6 Extension of Product Life Cycle
3.7 Summary
3.8 Self Assessment Questions
3.9 Further Reading

Unit 4: Branding and Packaging Decisions

4.0 Objectives
4.1 Introduction
4.2 Meaning and definition of brand
4.3 Features of characteristics of brand
4.4 Merits or utility of branding
4.5 Classification of brands
4.6 Meaning and definition of packaging
4.7 Objectives of packaging
4.8 Policies and strategies of packaging
4.9 Labeling Summary
4.10 Questions for self study

BLOCK 4:

Unit 1: Promotional Management Decisions

1.0 Objectives
1.1 Introduction
1.2 Meaning and Scope of Promotion
1.3 Components of Promotion
1.4 Marketing Communications
1.5 Promotional Tool & Consumer
1.6 Determining The Promotional Mix
1.7 Let us sum up
1.8 Self-Study Questions
1.9 Books For Further Reference

Unit 2: Advertising Management – I

2.0 Objectives
2.1 Introduction
2.2 Advertising Meaning and Definition
2.3 Advertising Plan
2.4 Advertising Objectives
2.5 Advertising Budget – decisions
2.6 Message development and designing
2.7 Advertising execution decision
2.8 Let us sum up
2.9 Self-Study questions
2.10 Books for Reference

Unit 3: Advertising Management – II

3.0 Objectives
3.1 Introduction
3.2 Media planning
3.3 Media selection
3.4 Measurement of Ad effectiveness
3.5 Advertising Agency
3.6 Let us sum up
3.7 Self-Study questions
3.8 Books for reference

Unit 4: Sales Promotion

4.0 Objectives
4.1 Introduction
4.2 Importance of sales promotion
4.3 Tools and techniques of sales promotion
4.4 Sales Promotion through Merchandising
4.5 Organizing the sales promotion campaigns
4.6 Let us sum up
4.7 Self-study questions
4.8 Books for reference

BLOCK 5:

Unit 1: Direct And Indirect Channels

1.0 Objectives
1.1 Introduction
1.2 Meaning and definition
1.3 Characteristics of channels
1.4 Functions of channel
1.5 Theories of channel of distribution
1.6 Types of channel
1.7 Summary
1.8 Terminal Questions
1.9 Reference

Unit 2: Channel Selection

2.0 Objectives
2.1 Introduction
2.2 Distribution channel and Marketing Organization
2.3 Factors influencing selection
    2.3.1 Product characteristics
    2.3.2 Company characteristics
    2.3.3 Consumers characteristics
    2.3.4 Market considerations
    2.3.5 Environmental Considerations

2.4 Summary

2.5 Terminal Questions

2.6 Reference

Unit 3: Physical Distribution

3.0 Objectives

3.1 Introduction and definitions

3.2 Importance of Physical distribution

3.3 Factors governing physical distribution

3.4 Types of channels of distributions

3.4.1 Producer-ultimate consumer

3.4.2 Producer-retailer-ultimate consumer

3.4.3 Producer-wholesaler-retailer-ultimate consumer

3.4.4 Producer-Agent-Wholesaler-retailer-ultimate consumer

3.4.5 Producer-wholesaler-ultimate consumer

3.5 Distribution policy

3.6 Summary

3.7 Terminal Questions

3.8 Reference

BLOCK 6:

Unit 1: Pricing Strategy

1.0 Objectives

1.1 Introduction

1.2 Pricing Strategy

1.3 Meaning of Price

1.4 Importance of Pricing

1.5 Pricing Objectives

1.6 Factors Affecting Price

1.7 Summary

1.8 Key words

1.9 Questions for self-study

1.10 Books for further Reading

Unit 2: Price Determination Procedure and Pricing Methods

2.0 Objectives

2.1 Introduction

2.2 Procedure for Price Determination

2.3 Methods of Pricing

a) Cost plus or mark-up pricing

b) Break-even pricing

c) Marginal cost pricing

d) Going rate pricing

e) Perceived value pricing

2.4 Summary

2.5 Key words

2.6 Questions for self-study

2.7 Books for further reading

Unit 3: Pricing in Practice and Re-sale Price Maintenance

3.0 Objectives

3.1 Introduction

3.2 Multiple Product Pricing

3.3 Product-Line Pricing

3.4 New Product Pricing

3.5 Pricing over the Life – Cycle of a Product

3.6 Other Related Issues in Pricing

3.7 Re-sale Price Maintenance

3.8 Summary

3.9 Key words

3.10 Questions for self-study

3.11 Books for Further Reading

BLOCK 7:

Unit 1: Marketing, Research; Meaning, Importance and Application

1.0 Objectives

1.1 Introduction

1.2 Meaning and definition

1.3 Importance

1.4 Characteristics of Marketing Research
1.5 Marketing Research organization
1.6 Scope and Application of Marketing Research
1.7 Use fullness of Marketing Research
1.8 Summary
1.9 Key words
1.10 References for Further Reading

Unit 2: Stages in Marketing Research Process

2.0 Objectives
2.1 Introduction
2.2 Defining the research problem and research objectives
2.3 Deciding the data sources
2.4 Collection of data
2.5 Analysis and interpretation of data
2.6 Reporting the findings
2.7 Summary
2.8 Key words
2.9 References for further reading
2.10 Questions for self study

Unit 3: Marketing Information System

3.0 Objectives
3.1 Introduction
3.2 Marketing Information system
3.3 Importance of Marketing Information system
3.4 Features of Marketing Information system
3.5 Components of Marketing Information system
3.6 Marketing Research and Marketing Information system
3.7 Functions of Marketing Information system
3.8 Summary
3.9 Key words
3.10 Reference for Further study
3.11 Questions for self-study

Unit 4: Techniques of Marketing Research

4.0 Objectives

4.1 Introduction

4.2 Types of Research

4.3 Techniques of Marketing Research

4.4 Summary

4.5 Key words

4.6 Books for Further Reference

4.7 Questions for self – Study

Unit 5: Preparation of Research Reports and Limitations of Marketing Research

5.0 Objectives

5.1 Introduction

5.2 Oral and written reports

5.3 Preparations of reports

5.4 Limitations of marketing research

5.5 Summary

5.6 Key words

5.7 Books for Further Reference

5.8 Questions for self-study

MCO14 Accounting Theory And Practice

Block 1:

Unit 1: History and Growth of Accounting

1.0 Objectives

1.1 Introduction

1.2 Need for Accounting

1.3 Early History of Accounting

1.4 The age of Stagnation

1.5 Growth of Accounting Knowledge

1.6 Definition of Accounting and its Functions

1.7 Objectives of Accounting

1.8 Conclusion

1.9 Questions for self-evaluation

1.10 Books for Reference

Unit 2: The Accounting Process

2.0 Objectives

2.1 Double Entry System of Accounting

2.2 Four phases of Accounting Process

2.3 Factors Complicating Accounting Process

2.4 Conclusion

2.5 Questions for self-evaluation

2.6 Books for Reference

Unit 3: The Scope of Accounting

3.0 Objectives

3.1 Introduction

3.2 Users of Accounting Information

3.3 User's Information Needs

3.4 Statements for Presenting Information

3.5 Scope of accounting – from the viewpoint of Accounting as a discipline

3.6 Is Accounting a Science or an Art?

3.7 Conclusion

3.8 Questions for Self Valuation

3.9 Books for References

Unit 4: Relationship with Other Disciplines

4.0 Objectives

4.1 Accounting and Economics

4.2 Accounting and Law

4.3 Accounting and Statistics

4.4 Accounting and Mathematics

4.5 Accounting and Sociology

4.6 Accounting and Engineering

4.7 Fields of Accounting

4.8 Conclusion

4.9 Questions for Self Evaluation

4.10 Books for References

BLOCK 2:

Unit 1: Conceptual Framework, Objectives, Approaches, Assumptions, Principles and Conventions

1.0 Objectives

1.1 Introduction to Conceptual Framework

1.2 Purpose of Conceptual Framework

1.3 Matters Covered in Conceptual Framework

1.4 Accounting Theory: Its Meaning and Need

1.5 Approaches to Accounting Theory

1.6 Conclusion

1.7 Model Questions

1.8 Books for Reference

Unit 2: Generally Accepted Accounting Principles (GAAPs)

2.0 Objectives

2.1 Introduction to GAAPs

2.2 Development of GAAPs

2.3 A critical evaluation of the working of APB

2.4 Accounting Principles

2.5 Structure of GAAPs

2.6 GAAPs in India

2.7 Conclusion

2.8 Model Questions

2.9 Books for References

Unit 3: International Accounting Standards

3.0 Objective

3.1 Introduction: Need for International Accounting Standards

3.2 IASC: Preface to Statements of International Accounting Standards

3.3 IAS for various items

3.4 Accounting Standards in India

3.5 Role and Functions of ASB

3.6 Conclusion

3.7 Model Questions

3.8 Books for References

BLOCK 3:

Unit 1: Need and Development of Concept of Human Resource Accounting

1.0 Objectives

1.1 Introduction

1.2 Accountants arguments against treating human resource as asset

1.3 Definition of HRA

1.4 Need for HRA

1.5 Objectives of HRA

1.6 Limitations of current accounting practices

1.7 Let us sum up

1.8 Terminal questions

1.9 Books for Reference

Unit 2: Methods of Validation Valuation of Human Resources

2.0 Objectives

2.1 Approaches to Human Resource Accounting

2.2 Classification of costs with reference to Human Resources

2.3 Human Resource Cost Accounting

2.4 Replacement Cost Method

2.5 Human Resource Value Accounting

2.6 Opportunity Cost Method

2.7 Present value of Future Earning Model

2.8 Economic Valuation Model

2.9 Reward on Efforts Employed Approach

2.10 Reward Valuation Method

2.11 Group basis of Valuation

2.12 Myers basis of Valuation

2.13 Ogan's Model

2.14 Let us sum up

2.15 Terminal Questions

Unit 3: Benefits and Limitation of Human Resource Accounting

3.0 Objectives

3.1 Benefits of Human Resource Accounting

3.2 Limitations of Human Resource Accounting

3.3 Let us sum up

3.4 Terminal questions

3.5 Books for Reference

Unit 4: HRA Practices in India

4.0 Objectives

4.1 Human Resource Accounting practices in India

4.2 Terminal Questions

4.3 Books for References

BLOCK 4:

Unit 1: Price level Change and Financial Statements

1.0 Objectives

1.1 Introduction

1.2 Impact of Price Level Changes on different items of Financial Statement

1.3 Let us sum up

1.4 Key words

1.5 Self study questions

1.6 Books for further reading

Unit 2: Current Purchasing Power Accounting (CPPA)

2.0 Objectives

2.1 Introduction

2.2 Concepts underlying CPPA

2.3 Steps involved in CPPA

2.4 Illustration for CPA Financial Statements

2.5 Let us sum up

2.6 Key terms

2.7 Self study questions and problems

2.8 Books for further reading

Unit 3: Current Cost Accounting, Specific and General Price Level Accounting, Merits and Demerits

3.0 Objectives

3.1 Introduction

3.2 Current Cost Accounting (CCA) Method

3.3 Specified and General Price Level Accounting (SPCA)

3.4 Merits and Demerits of CCA and SPCA

3.4 Let us sum up

3.5 Key words

3.6 Self study Questions

3.7 Reference Books

Unit 4: Indian Scene

4.0 Objectives

4.1 Introduction

4.2 Review of Indian studies on Inflation Accounting

4.2.1 Brief review of some Indian Studies

4.2.2 Detailed review of two Indian Studies on Inflation

4.2.2.1 Gupta (1983)'s Study

4.2.2.1 The study conducted by Arora (1999)

4.3 Key terms used in this unit

4.4 Self-study Questions

4.5 References and Books for further study

BLOCK 5:

Unit 1: Financial Statement Analysis Ratios

1.0 Objectives

1.1 Introduction

1.2 What are financial statements?

1.3 Ratios

1.4 Limitations of Financial Statements

1.5 Users of Financial Statements

1.6 Objectives of Ratio Analysis

1.7 Analysis of Financial statements using Ratios

1.8 Illustrations

1.9 Let us sum up

1.10 Questions for self Study

1.11 Books for Reference

Unit 2: Funds Flow Statement

2.0 Objectives

2.1 Introduction

2.2 Importance of Fund Flow Statements

2.3 The Funds and Funds Flow Statements

2.4 Formats for Fund Flow Statements

2.5 Statement showing funds from operation

2.6 Statement showing changes in Networking

2.7 Three basic formats for overall SCFR or FFS

2.8 Let us sum up

2.9 Illustrations

2.10 Questions for self Study

2.11 Books for Reference

Unit 3: Cash Flow Statement

3.0 Objectives

3.1 Introduction

3.2 Importance or significance of Cash Flow Statement

3.3 Meaning of Cash and Flow of Cash

3.4 General format for preparation of Cash Flow Statement

3.5 Let us sum up

3.6 Illustrations

3.7 Self study Questions

3.8 Books for Reference

BLOCK 6:

Unit 1: Need and Objectives of Government System of Accounting

1.0 Objectives

1.1 Introduction

1.2 Financial relation between Central and State Government

1.3 Need and Objectives

1.4 Central Government, State Government and Municipal budgets

1.5 Sources of Income of Central Government

1.6. a Expenditure of central Government

b State Government Revenue and Expenditure

c Municipal Budget

1.7 Let us sum up

1.8 Key words

Unit 2: Classification and Procedure

2.0 Objectives

2.1 Introduction

2.2 Consolidated funds

2.3 Contingency funds

2.4 Public accounts of union and state governments

2.4.1 Relation of Central and state Government with the Reserve Bank of India

2.4.2 Transactions of state Government with State Treasuries

2.5 System of Accounts

2.6 Accounts between various circles

2.7 Preparation of Annual Financial Accounts of Central Government and State Government

2.8 Let us sum up

Unit 3: Accounting Practices in India

3.0 Objectives

3.1 Introduction

3.2 Format of Accounts

3.3 Nature of Journal and Ledger

3.4 Accounting period

3.5 Parts or form of Accounts

3.6 Principle of Classification

3.7 Let us sum up

Unit 4: Comptroller and Auditor General of India (C and AG)

4.0 Objectives

4.1 Introduction

4.2 Comptroller and Auditor General of India (C & AG)

4.3 Power of Comptroller and Auditor General

4.4 Duties of Comptroller and Auditor General

4.5 Organization of the Comptroller and Auditor General office

4.6 Other Responsibilities of Comptroller and Auditor General

4.7 Let us sum up

4.8 Test your knowledge

BLOCK 7:

Unit 1: Emerging Trends in Accounting

1.0 Objectives

1.1 Introduction

1.2 Responsibility Accounting

1.3 Basic conditions necessary for an effective Responsibility Accounting System

1.4 Terminology of Responsibility Accounting

1.5 Model of performance evolution report

1.6 Advantage of profit centers, cost and investment centres

1.7 Let us sum up

1.8 Test your knowledge

1.9 Suggested References

Unit 2: Benchmarking in Accounting

2.0 Objectives

2.1 Introduction

2.2 Need for Benchmarking

2.3 Financial processes

2.4 Basic requisites

2.5 Components of best practices implementation plan

2.6 Implementation areas for best practices

2.7 Summary

2.8 Key words

2.9 Self Study Questions

2.10 Suggested references

Unit 3: Brand Accounting

3.0 Objectives

3.1 Introduction

3.2 Background

3.3 Arguments for and against brand capitalization

3.4 Brand strength

3.5 Let us sum up

3.6 Key words

3.7 Self study Questions

3.8 References

Unit 4: Creative Accounting

4.0 Objectives

4.1 Introduction

4.2 What is Creative Accounting

4.3 The problems with Creative Accounting Practice

4.4 Classification of Creative Accounting Practice

4.5 Ways of arranging Financial Accounting Number Game

4.6 A note on-how off the Balance Sheet financing occur?
(i.e., Hiding of the debt)

4.7 Prescribed Solutions to Control Creative Accounting

4.8 Motivating rewards of Creative Accounting for Corporate Bodies

4.9 Key words

4.10 Self Study Questions

MCO15: Human Resource Management

BLOCK 1:

Unit 1: Concept, Meaning, Objectives And Scope Of HRM

1.0 Objective

1.1 Introduction

1.2 What is Human Resource Management?

1.3 Elements that distinguish the concept of Human Resource Management

1.4 Emergence of Human Resource Management and its comparison with Personnel Management

1.5 Perspective on Human Resource Management

1.6 HRM Models

1.7 Scope of HRM

1.8 Summary

1.9 Self – Assessment Test

1.10 Further Reading

Unit 2: Linking Corporate Strategies And Policies With Hrm

2.0 Objective

2.1 Introduction

2.2 Nature of relationship between Strategic Planning and HR Management

2.3 Strategic Human Resource Management

2.4 HR's Role in Formulating Strategy

2.5 HR's Role in Executing Strategy

2.6 Summary

2.7 Self – Assessment Test

2.8 Further Reading

Unit 3: Organisation Of HRM Department

3.0 Objective

3.1 Introduction

3.2 Line and staff Aspects of HR Management

3.3 Organisation of the Human Resource Department

3.4 Ways of Organizing the HR Function

3.5 Roles of personnel in HR Department

3.6 Strategic future of HR Department

3.7 Summary

3.8 Self – Assessment Test

3.9 Further Reading

Unit 4: Environmental Context Of Hrm

4.0 Objective

4.1 Introduction

4.2 What is Environment

4.3 Environmental context in which Organisations function

4.4 Changing Trends and HR' role

4.5 Summary

4.6 Self – Assessment Test

4.7 Further Reading

Unit 5: Response Of The Management, Worker And Unions To Structural Adjustment

5.0 Objective

5.1 Introduction

5.2 What is Structural Adjustment, its Purposes and Sub Goals

5.3 New Economic Policy (NEP) – A Summary

5.4 Worker's Responses to Structural Reforms

5.5 Managements Responses to Structural Reforms

5.6 Management Responses to Structural Reforms

5.7 Summary

5.8 Self – Assessment Test

5.9 Further Reading

BLOCK 2:

Unit 1: Meaning And Purpose

1.0 Objective

1.1 Introduction

1.2 Need for job analysis meaning, its application and uses

1.3 Process of Job analyusis and job analysis information

1.4 Sources of Job analysis information

1.5 Concept of Job analysis information

1.6 Concept of Job Description

1.7 Characteristics and contents of job description

1.8 Job specification and employee specification

1.9 Meaning of job evaluation and its purpose

1.10 Summary

1.11 Self – Assessment Test

1.12 Further Reading

Unit 2: Techniques Of Job Analysis, Job Description And Job Evaluation

2.0 Objective

2.1 Introduction

2.2 Techniques of Job evaluation

2.3 HAY method of job evaluation

2.4 Summary

2.5 Self – Assessment Test

2.6 Further Reading

Unit 3: Job Rotation And Job Enrichment

3.0 Objective

3.1 Introduction

3.2 Meaning, purpose and benefits of job rotation

3.3 Concept of Job enrichment

3.4 Outcomes of Job enrichment

3.5 Characteristics of an enriched job

3.6 Cautions about job enrichment

3.7 Summary

3.8 Self – Assessment Test

3.9 Further Reading

BLOCK 3:

Unit 1: Procurement Of Human Resources – Human Resource Planning

1.0 Objective

1.1 Introduction

1.2 Concept of Career Development

1.3 Career Path Planning: A System

1.3.1 Organizational Implication

1.3.2 Implications for Individual

1.4 Multiple Career Paths

1.5 Let us Sum up

1.6 Answer to check your Progress

1.7 Terminal Questions

1.8 References

Unit 2: Procurement of Human Resources – Recruitment

2.0 Objective

2.1 Introduction

2.2 Manpower Planning

2.2.1 Business Projections

2.2.2 Skills Inventory

2.2.3 Attention and Retirement

2.3 Recruitment Techniques

2.3.1 Job Analysis

2.3.2 Job Description

2.3.3 Methods of Recruitment

2.3.4 Application Blank

2.3.5 References to Labour Laws / Regulations

2.4 Selections

2.4.1 Purpose of Selection

2.4.2 Criteria for Selection

2.4.3 The Selection Process

2.5 Manpower Placement

2.5.1 Placement and Induction

2.5.2 Right Man on the Right Job

2.5.3 Over-all Growth

2.5.4 Career and Succession Planning

2.6 Reward and Compensation System

2.6.1 Types of Compensation

2.6.2 Compensation Base

2.6.3 Compensation Theories

2.6.4 Reward Linked to Performance

2.7 Let us Sum up

2.8 Answer to check your Progress

2.9 Terminal Questions

2.10 References

Unit 3: Procurement Of Human Resources – Human Resource Management And Information System

3.0 Objective

3.1 Introduction

3.2 Challenges of Information Technology and HRM

3.3 Role of Information technology in HRM

3.3.1 Human Resource Information System

3.3.2 Human Resource Database

3.4 Research in HRM

3.5 Let us Sum up

3.6 Answer to check your Progress

3.7 Terminal Questions

3.8 References

BLOCK 4:

Unit 1: Human Resource Development Meaning And Concept

1.0 Objective

1.1 Introduction

1.2 Human Resource Development: Concepts

1.3 Human Resource Development: Sub – Systems

1.4 Let us Sum up

1.5 Answer to check your Progress

1.6 Terminal Questions

1.7 References

Unit 2: Human Resource Development For Training

2.0 Objective

2.1 Introduction

2.2 Purpose of Training Development

2.3 Imperatives of Adult Learning

2.4 Training and Development System

- 2.4.1 Training Need Analysis
- 2.4.2 Preparing Training Plan
- 2.4.3 Conduct of Training
- 2.4.4 Selection and Development of Trainers

2.5 Supports System for Training

2.6 Let us Sum up

2.7 Answer to check your Progress

2.8 Terminal Questions

2.9 References

Unit 3: Human Resource Development For Managers And Workers

3.0 Objective

3.1 Introduction

3.2 Role of Human Resource Development Professionals/Functionaries

3.3 Let us Sum up

3.4 Answer to check your Progress

3.5 Terminal Questions

3.6 References

Unit 4: Human Resource Development Management In India

4.0 Objective

4.1 Introduction

4.2 Development of HRM in India

4.3 Let us Sum up

4.4 Answer to check your Progress

4.5 Terminal Questions

4.6 References

Unit 5: Human Resource Development For Total Quality Management

5.0 Objective

5.1 Introduction

5.2 Rethinking in Business Processes

5.3 Benchmarking

5.4 Total quality Management (TQM)

5.5 Business Policy Re-engineering (BPR)

5.6 Sizing

5.7 Quality Circles

5.8 Relevance to Service Industry

5.9 Development of HRM in India

5.10 Let us Sum up

5.11 Answer to check your Progress

5.12 Terminal Questions

5.13 References

BLOCK 5:

Unit 1: Deals With Transfer And Transfer Policy

1.0 Objective

1.1 Introduction

1.2 Meaning and Definition

1.3 Purpose of transfer

1.4 Types of transfer
1.5 Transfer policy
1.6 Benefits and Problems of transfer
1.7 Procedure for Transfer
1.8 Let us Sum up
1.9 Terminal Questions
1.10 References

Unit 2: Deals With Promotion And Demotion

2.0 Objective
2.1 Introduction
2.2 Meaning and Definition
2.3 Purpose of promotion
2.4 Principles of Promotion
2.5 Promotion of policy
2.6 Types of Promotion
2.7 Problems of Promotion
2.8 Practices in India
2.9 Demotion
2.10 Demotion policy
2.11 Causes of demotion
2.12 Let us Sum up
2.13 Terminal Questions
2.14 References

Unit 3: Deals With Discipline

3.0 Objective
3.1 Introduction
3.2 Meaning and Definition
3.3 Characteristics of discipline
3.4 Aims and objects of discipline
3.5 Types of discipline
3.6 Indiscipline
3.7 Causes of Indiscipline
3.8 Principles for maintenance of discipline

3.9 Disciplinary action
3.10 Principles of disciplinary action
3.11 Let us Sum up
3.12 Terminal Questions
3.13 References

BLOCK 6:

Unit 1: Compensation System – An Introduction

1.0 Objective
1.1 Introduction
1.2 Meaning and Definition of Compensation
1.3 Types of Compensation
1.4 Concept of (Compensation) wages
1.5 Significance of Compensation Administration
1.6 Principles of Compensation administration
1.7 Let us Sum up
1.8 Terminal Questions
1.9 References

Unit 2: Compensation System In Practice

2.0 Objective
2.1 Types of wage payment system
2.2 Wage incentive Plans
2.3 Factors determining Employee Compensation
2.4 Let us Sum up
2.5 Terminal Questions
2.6 References

Unit 3: Employee Benefits

3.0 Objective
3.1 Introduction
3.2 Payment for Time not worked benefits
3.3 Employee Security Benefits
3.4 Safety and Health Benefits
3.5 Welfare and Recreational Facilities

3.6 Old Age and Retirement Benefits

3.7 Non- Monetary Rewards

3.8 Let us Sum up

3.9 Terminal Questions

3.10 References

Unit 4: Laws on Compensation

4.0 Objective

4.1 The Payment of Wages Act 1936

4.2 The payment of Bonus Act 1965

4.3 Managerial Compensation

4.4 Let us Sum up

4.5 Terminal Questions

4.6 References

BLOCK 7:

Unit 1: Concepts And Objective Of Performance Appraisal

1.0 Objective

1.1 Introduction

1.2 Purposes appraisal Programs sometimes fail

1.3 Developing an Effective Appraisal Program

1.4 Who should Appraise Performance – Sources of Appraisal Information

1.5 Performance Appraisal Methods

1.6 Effective Performance Appraisal Interview

1.7 Summary

1.8 Self-Assessment Test

1.9 Further Readings

Unit 2: Performance Management for Terms And Team Appraisal

2.0 Objective

2.1 Introduction

2.2 How to Manage Performance

2.3 Challenges facing Performance Management

2.4 Definition of Team and Team Building

2.5 How to Appraise and Pay Teams

2.6 Summary

2.7 Self-Assessment Test

2.8 Further Readings

Unit 3: Career Planning Management

3.0 Objective

3.1 Introduction

3.2 Meaning of Career Planning

3.3 Misconceptions and Clarifications on Career Planning and steps involved in the Career Planning Process

3.4 Some Existing Career Planning Programs

3.5 A Model Career Planning Program

3.6 Need for Career Development

3.7 Conditions for a successful Career Development Program

3.8 Summary

3.9 Self-Assessment Test

3.10 Further Readings