

JAI NARAIN VYAS UNIVERSITY, JODHPUR
DEPARTMENT OF ACCOUNTING

GENERAL INFORMATION FOR STUDENTS

1. The Bachelor of Commerce (Honours) Accounting Course is not intended to be a terminal course. The students who aspire to take up post-graduate course (M.Com., M.DAC. and M.B.A.) in the Faculty of Commerce and Management Studies are preferred to join this course.

The examination for the degree of Bachelor of Commerce (Honours) will consist of two parts: B.Com. (Honours) Previous and Final respectively. Course of B.Com. Part I (Pass Course) examination would be common to all the students aspiring for B.Com. degree as well as for admission eligibility to B.Com. (Hons.) Previous class.

The candidates shall be eligible to apply for this B.Com. (Hons.) Course after they pass the B.Com. Part I of the pass course examination.

If admitted to the B.Com. (Hons.) Course the candidate will take the Honours Previous examination at the end of the year of the course after having attended a regular course of study for the year and will take the B.Com. (Hons.) Final examination at the end of the second year of course having qualified of the same by passing the B.Com. (Hons.) Previous Examination and attending a regular course of study for the year.

EXAMINATION AND TEACHING SCHEME

Class	Course (Paper)
B.Com. Hons. (Previous)	1. Corporate Accounting and Law 2. Auditing 3. Income Tax Law and Accounts 4. Management Accounting 5. Indirect Taxes – I 6. E-Commerce
	Each Paper is of 100 Marks
B.Com. Hons. (Final)	1. Advanced Accounting 2. Decision Accounting & Quantitative Techniques 3. Business Statistics 4. Indirect Taxes – II 5. Financial Institutions, Markets and Services 6. Functional Management & Organizational Behaviour
	Each Paper is of 100 Marks

Note: Lectures per week for each paper will be six. The duration of examination will be three hours. The maximum marks for each paper will be 100 at each part of the examination.

2. To pass, a candidate must secure at least 25% marks in each paper of the Examination subject to a minimum of 36% marks in the aggregate at each of these parts i.e., Previous and Final of the examination. The division will be awarded as

under after taking into consideration the marks secured at the B.Com. (Honours) Previous and Final Examination taken together.

I Division: 60 percent and above of the aggregate i.e. 720 or more out of the 1200 marks.

II Division: 48 percent and above but less than 60 percent of the aggregate marks i.e. 576 or more but less than 720 out of 1200 marks.

Pass: 36 percent and above but less than 48 percent of the aggregate marks i.e. 432 or more but less than 576 out of 1200 marks.

3. For all regular candidates in the Faculties of Arts, Education and Social Sciences, Law, Commerce and Engineering, the minimum attendance requirement shall be that a candidate should have attended at least 75% of the lectures delivered and the tutorials held taken together as well as 75% of the practicals and sessional from the date of her/his admission.

4. Condonation of shortage of attendance:

The shortage of attendance upto the limit specified below may be condoned on valid reasons.

(i) Upto 60% in each subject plus 5 attendances in all in aggregate of the subject/papers may be condoned by the Vice-Chancellor on the recommendation of the Dean/Director/Principal for under-graduate students and on the recommendation of the Head of the Department for the post-graduate classes.

(ii) The N.C.C., N.S.S. Cadets sent out to parades and camps and such students who are deputed by the University to take part in games, athletic or cultural activities may, for the purposes of attendance, be treated as present for the days of their absence in connection with the aforesaid activities and that period shall be added to their subject-wise attendance.

Note: The attendance for supplementary students will be counted from the date of admission.

5. Pattern of Examination Paper:

Question Paper will be divided into three sections namely, 'Section – A', 'Section – B' and 'Section – C' in each section the questions will be asked as follows:

Section – A: Intends to test the clarity of concepts and to-the-point knowledge unit-wise.

(T-1) 10 very small questions, (two questions from each unit). Each question will carry 2 marks. Answer of each question shall be limited up to 30 words. This part will be compulsory.

10 x 2 = 20

Section – B: Intends to test the knowledge unit-wise and capability to elaborate and restrain within limited words.

(T-2) 10 small questions (two questions from each unit) students will be required to answer one question from each unit. Each question will carry 07 marks. Answer of each question shall be limited up to 250 words.

5 x 7 = 35

Section – C: Intends to test the overall-knowledge and capability to explain in detail; of the students.

(T-3) 5 questions (one question from each unit). Students will be required to answer any three questions. Each question will carry 15 marks. Answer of each question shall be limited up to 500 words

3 x 15 = 45

T 1 : Very Small Question

T 2 : Small Question

T 3 : Detailed Question

Note: In case of Numericals, Figures, Charts, Diagrams and Graphs, the above limit of words shall not apply.

B.COM. (HONS) ACCOUNTING 2015-16 & 2016-17

B.COM. (HONS) PREVIOUS ACCOUNTING 2015-16

PAPER I

CORPORATE ACCOUNTING AND LAW

- UNIT 1: Issue, forfeiture and reissue of forfeited shares, issue of right and bonus shares, buy-back of shares, underwriting of shares and debentures. Redemption of preference shares. Issue and redemption of debentures.
- UNIT 2: Preparation of Final accounts of corporate entities, disposal of profit and capitalization of profit. Acquisition of business, profit or loss prior to incorporation.
- UNIT 3: Simple problems of Amalgamation (AS-14) and reconstruction of companies, liquidation of companies: Statement of Affairs including Surplus/Deficiency account, Liquidators' final statement of account.
- UNIT 4: Preparation of final accounts of Banking, Insurance, Electricity companies and Double account system.
- UNIT 5: Brief history of Company Law, Memorandum and Articles of Association, Prospectus, Appointment, removal, duties and rights of directors, managers and company secretary. Types and requisites of a valid meeting.

SUGGESTED READINGS:

- Batliboi : Advanced Accounts
Gupta, R.R. : Advanced Accounts
Shukla and Grewal : Advanced Accounts
Maheshwari, S.N. : Advanced Accounts
Pickles, W. : Accountancy
Gupta, R.L. : Advanced Accountancy
Kapoor, N.D. : Elements of Company Law
Kuchhal, M.C. : Company Law
Tuteja, S.K. : Company Administration and Meetings
Gower, L.C.B. : Principles of Modern Company Law

PAPER II AUDITING

- UNIT 1:** Auditing : Meaning, definition, Importance, Accounting and Auditing, Limitations, Detection and Prevention of Frauds and Errors, Types of audit, Standard Audit regarding basic principles of Audit (SA-200 & 240).
Internal Control, Internal Check and Internal Audit, Evaluation of Internal Control System and relevant Standard Audit. Internal Control System regarding purchases, sales, salaries and wages (SA-265)
- UNIT 2 :** Audit Procedure : Audit planning, Audit Programme, Audit working papers, Audit files. Audit Evidence : Methods of obtaining audit evidence and relevant Standard Audit. Vouching-Meaning, Importance, Vouching of cash and trading transactions, Routine Checking and Test Checking.
- UNIT 3 :** Verification and valuation of Assets and Liabilities; Auditors' Report : Clean and Qualified Audit Report, Disclaimer of opinion, Audit Certificate.
- UNIT 4:** Company Audit : Auditor's appointment, Qualifications, Powers, duties and liabilities. Audit of Computerized Accounts
- UNIT 5:** Special points in the Audit of banking companies, insurance companies, educational institutions, hotels, clubs, hospitals, hire purchase and leasing companies; Concept of Materiality and audit risk, True and Fair Analytical Review Procedures and relevant Standard Audit. Comptroller and Auditor General and its constitutional role. (SA-520)

SUGGESTED READINGS:

- Spicer and Pegler : Practical Auditing by W.W. Bigg, Indian Edition by S.V. Ghatalia, Allied Publisher
- Batliboj, J.R. : Principles and Practice of Auditing, the Standard Accountancy Publication, P.Ltd., Bombay
- Tandan, B.N. : A Hand Book of Practical Auditing, S. Chand & Co., Delhi
- Chitlangi, L.N. and Gandhi, J.C. : Anekshan, Ramesh Book Depot, Jaipur
- Sharma, T.R. : Anekshan
- John, B. Thurson : Basic Internal Auditing : Principles and Techniques, International Text Book Co.
- ICWAI : Guidelines on Cost Audit
- Leonard : Management Audit, Prentice Hall
- T.G. Rose : Management Audit, Pitman
- Kamal Gupta : Contemporary Auditing, Tata McGraw Hill Publishing Co.
- Brian Jenkins & Anthony Pinkney : An Audit Approach to Computers, The Inst. of Chartered Accts. in England and Wales

PAPER III
INCOME TAX LAW & ACCOUNTS

- UNIT 1 : Conceptual Frame-Work and Exemptions :
(a) Constitutional Provisions : Central and State Subjects; Distribution of tax proceeds among the States and Centre - a brief study
(b) Conceptual Frame-work : Income; Agricultural Income : Residential status and incidence of tax; casual income
(c) Exemptions and exclusions : Rebatable income and incomes not included in total income.
(d) Head of Income – Salary
- UNIT 2 : Heads of Income (1) :
(i) Income from House Property, (ii) Profits and Gains of Business and Profession, Depreciation Allowance
- UNIT 3 : Head of Income (2) :
Capital gains and income from other sources; clubbing provisions; set off and carry forward of losses, Deductions, Rebates and reliefs.
- UNIT 4 : Assessment of Individual, H.U.F./Firm/A.O.P.
- UNIT 5 : Assessment of Companies and Co-operative Societies, Income Tax Authority and their powers, Procedure of Assessment Sec. 139 to 148

SUGGESTED READINGS:

Kanga & Palkiwala : Income Tax, N.M. Tripathi & Sons Ltd., Bombay
Ayenger, Sampat : India Income Tax Law
Gupta, R.R. : Income Tax Law and Accounts, Agra Book Store
Sundram, V. : The Law of Income Tax Act, 1961
Mehrotra, H.C. : Income Tax Law and Accounts for M.Com., Sahitya Bhawan, Agra
Bhagwati Prasad : Law and Practice of Income Tax in India, Navmann Prakashan, Aligarh
Income Tax Manual, Government of India publication
Singhania, Vinod K. : Student's Guide to Income Tax, Taxman

PAPER IV
MANAGEMENT ACCOUNTING

- Unit 1 : Introduction, Definition, Meaning, Scope, Relationship between Cost and Management Accounting, Fund Flow and cash Flow Analysis, Concept of Fund, Meaning of Flow of Fund, Techniques and preparation, Uses, Limitation. Cash Flow Statement, Meaning, Preparation, Uses, Limitations (AS-3).
- UNIT 2: Analysis and Interpretation of Financial Statements : Ratio Analysis, Meaning. Objectives, Limitation. Classifications, Computation and Interpretation of Liquidity, Leverage, Activity and Profitability Ratios. Return on Capital Employed, Computation and Uses, Du Point Control Chart, Interim Reporting.
- UNIT 3: Budgets and Budgetary Control : Definition, Objectives, Advantages. Preparation of Budget Manual, Key Factor. Limitations, Preparation of different classes of Budgets, Budgetary Control Reports
Standard Costing and Variance Analysis : Concept of Standard Costs, Uses, organising Standard Cost Records, Cost Variances, Profit and Sales Variances, Reporting and Disposition
- UNIT 4: Marginal costing and managerial decisions : The basic concept of Marginal Cost and Marginal Costing, Break Even Analysis and Cost volume profit analysis, Break even charts and profits charts, managerial decisions, application of marginal costing in decision making
- UNIT 5: Responsibility accounting : Meaning and Objectives, Responsibility centres, Types, Expenses Centre, Profit Centre, Investment Centre, AS-17 Divisional Performance : Segmental Analysis, Management reporting and Management Information System : Meaning of Reports and Reporting. Essentials of an ideal report. Designing and installation of a reporting system. Types of reports. Objects, Management Information System. Balance Score Card

SUGGESTED READINGS:

- Horngren : Cost Accounting-A Managerial Emphasis
Robert, N. Anthony : Management Accountancy
Manmohan & Goyal, S.N. : Principles of Management Accountancy, Sahitya Bhawan, Agra
Batty, J. : Management Accountancy
Hingorani, N.L. & Ramanathan, A.R. : Management Accountancy, edited by T.S. Grewal
Anthony, R.N. and Welsh, G.A. : Fundamentals of Management Accounting, Richard D. Irwin, 3rd Edition, 1981
Moore, C.L. and Jaedicke, R .K. : Managerial Accounting, South Western, 5th Edition, 1980
Horngren, C.T. : Introduction to Management Accounting, Prentice-Hall, 4th Indian Reprint, 1981

PAPER V
INDIRECT TAXES – I

- UNIT 1: Central Excise Duty: History, Nature & Definitions, Classification of Goods; Basis of Excise Duty; Computation of Assessable Value
- UNIT 2: Administrations, Storage and Accounting of goods, clearance of good, Computation of Central Excise Duty.
- UNIT 3: Custom Duty: Introduction, Definitions, Nature and types of duties, Prohibition of Illegal Import and Export, Computation of Assessable Value.
- UNIT 4: Computation of Customs Duty, Procedure for Clearance of Imported and Exported Goods, Provisions relating to Baggage, Import and Exports by Post and Stores.
- UNIT 5: Service Tax: Fundamentals, concepts, Taxable and Tax Free Services; Procedure for Registration, Point of tax and computation of Service Tax.

SUGGESTED READING

Indirect Tax: Shah, Mangal, Modi, Ramesh Book Depot, Jaipur

Datey V.S.: Indirect Taxes Law & Practice, Taxmann Publication (P) Ltd. New Delhi

Jain, Jay Kumar : Law of Sale and Purchase Tax in Rajasthan, Anand Prakashan, Jaipur

Manoharan T.N.: Income-Tax, VAT & Service Tax, Snow white Publications Pvt. Ltd. Mumbai.

Bare Act of 'Value AddedTax'

PAPER VI
E-COMMERCE

- UNIT 1: Introduction: Meaning, nature, concepts, advantages and reasons for transacting online, categories of E-Commerce. Planning Online Business: Nature and dynamics of the internet, pure online v/s brick and click business; assessing requirement for an online business designing, developing and deploying the system, one to one enterprise.
- UNIT 2: Technology for Online Business: Internet, IT Infrastructure, Middleware, contents: Text and Integrating E-business applications. Mechanism of making payment through internet: Online payment mechanism; Electronic Payment systems; payment Gateways; Visitors to website; tools for promoting websites; Plastic Money: Debit Card, Credit Card;
- UNIT 3: Applications in E-Commerce: E-commerce applications in manufacturing, wholesale, retail and service sector. Virtual existences: Concepts, working, advantages and pitfalls of Virtual organization, workforce, work zone and workspace and staff less organization.
- UNIT 4: Designing an E-Commerce Model for a middle level organization: The conceptual design, giving description of its transaction handling, infrastructure and resources required and system flow chart. Security in E-Commerce: Digital Signatures, Network security, Data encryption with secret keys, data Encryption public keys.
- UNIT 5: Laws Relating to online transactions: Salient Features. Information Technology Act 2000, Emerging Business Models; Google Apps Engine; E-Governance of India, Indian Customer EDI System, Service Center.

SUGGESTED READINGS

- Amor, Daniel – Pearson Edude. E Business R (Evolution)
- Electronic Commerce: from vision to fulfilment. ELIAS M. AWAD PHI
- Agarwala Kamlesh N. and Agarwala Deeksha: Business on the Net-Introduction to the E-commerce; Macmillan India New Delhi.
- Tiwari Dr. Murli D.: Education and E-Governance; Macmillan India New Delhi.
- Minoli Daniel, Minoli Emma: Web Commerce Technology Handbook; Tata McGraw Hill, New Delhi.

B.COM. (HONS) FINAL ACCOUNTING 2016-17

PAPER I ADVANCED ACCOUNTING

- UNIT 1:** Conceptual Framework of Accounting, Accounting Standards in India and Guidance. Notes on Various Accounting Aspects. Valuation of Assets: Inventories, Goodwill, Shares and Business, (AS-26).
- UNIT 2:** Consolidated Accounts of Holding and Group Companies, Advanced Problems of Accounting for Amalgamation, Accounting Aspects of Corporate Restructuring, (AS 14, 21, 23).
- UNIT 3:** Agricultural Farm Accounting, Hotel Accounting, Accounting for inflation. Accounting Theory: Meaning, need and structure development, Income measurement concept, valuation and capital maintenance concept, development of financial accounting standards in India and abroad. Corporate Reporting and Information disclosures: Concept of adequate disclosure, methods of disclosures, Indian company Law and disclosure practice. Current issues in corporate reporting: Reporting for investor and employees and social responsibility accounts, Social Accounting & Reporting. Revenue and Expenses recognition
- UNIT 4:** Fund Based Accounting, Introduction to Government Accounting, Corporate Social Accounting and Environmental Accounting. Productivity Accounting: Input output relationship and their Accounting. Human Resource Accounting: Concepts, Methods, Evaluation and Reporting
- UNIT 5:** Value Added Statement, Economic Value Added (EVA) Statement, Human Resource Accounting. Harmonization in Accounting and Reporting: Nature of Harmonization, Recommendation of the report of the advisory group on accounting and auditing, International Accounting Standards Committee & International Accounting Standard Board (IASB), Obstacles in Harmonization. Introduction of IFRS

SUGGESTED READINGS

Batliboi : Advanced Accounting
Shukla, M.C. & Grewal, T.S. : Advanced Accounts
Gupta, R.L. : Advanced Accountancy
Jain and Narang : Advanced Accountancy
Chakraborty, H. : Advanced Accountancy
Nambiar, M.C.K. : Advanced Accountancy
Agarwal, A.N. : The Higher Science of Accountancy
William Pickles : Accountancy
Agarwal, B.D. : Financial Accounting Advanced

PAPER II
DECISION ACCOUNTING & QUANTITATIVE TECHNIQUES

- UNIT 1: Operation Research: Basic concepts and definitions; Methodology of Operations Research; Construction, solution and testing of the models; Implementation and Control of the Solution.
Matrix and determinants- Addition, Multiplication and Inverse of a Matrix, Solution of a linear equation
- UNIT 2: Statistical Decision Theory, Formulation of Linear Programming Problems, Solution by Graphical Method
- UNIT 3: Linear Programming; Simplex Method, Duality Problems. Sequencing
- UNIT 4: Transportation & Assignment Problems, Replacement Models.
- UNIT 5 : Network Analysis PERT & CPM. Other O.R. Techniques: Inventory Control, Input Output Techniques.

SUGGESTED READINGS:

Leonard, W. Hein : The Quantitative Approaches to Managerial Decisions
Saisieni, Maurice, Yespan, Arthur and Friedman, Lawrence : Operational Research Methods and Problems
Churchman, C.W., Ackeoff, R.L. & Asnoff, E.L. : Introduction to Operation Research
Miller, R.W. : Schedule I: Cost and Profit with PERT
Gupta, P.K. & Hira, D.S. : Operation Research, An Introduction published by Sultan Chand & Co., New Delhi

PAPER III
BUSINESS STATISTICS

- Unit 1: Introduction, definition, scope, limitations, collection of data, methods of statistical investigation, Laws of Statistical regularity and inertia of large numbers.
Measures of Central tendency-mean, median, mode, geometric, mean, harmonic mean-weighted average and other averages. Vital Statistics : Introduction, measurement of Mortality and lifetable.
- Unit 2 : Measures of dispersion : Absolute and relative measures of dispersion range, quartile deviation, mean and standard deviation and co-efficients.
Skewness: Test of skewness, its importance, first and second measures of skewness and their co-efficiencies; difference between skewness and dispersion, Moments and Kurtosis.
- Unit 3: Correlation : Meaning and significance scatter diagram and correlation graph; Karl Pearson's co-efficient of correlation in ungrouped and grouped data by direct and shortcut methods correlation, co-efficient of concurrent deviation, rank correlation, probable error, Regression analysis of bivariate distribution only, Partial correlation, Multiple correlation and multiple regression. Diagrammatic and Graphic representation.
- Unit 4: Index number : Meaning, methods of construction, Selection of items : base year, average, weights fixed base and chain base.
Analysis of time series, meaning and components of time series.
Interpolation : Need and assumption, Various methods of interpolation.
Binomial, Newton's methods of finite difference, lagrange and parabolic curve method, Business forecasting : Meaning, importance and Techniques.
- Unit 5: Association of Attributes (Study of Two Attributes), Yule co-efficient of association.
Theory of Probability : Addition and multiplication theorems. Theoretical Frequency Distribution. Binomial, Normal and poisson distribution.

SUGGESTED READINGS:

Yule and Kendall : An Introduction to the Theory of Statistics
Croxtton and Cowden : Applied General Statistics
Riggiman and Frisbee : Business Statistics
Milis, F.C. : Statistical Methods Applied to Economics and Business
Waugh, A.E. : Elements of Statistics
Neiswanger, W.A. : Elementary Statistical Methods
Bowley, A.L. : Elements of Statistics
Brooks and Dick : Introduction to Statistical Methods
Davis and Cowder : Methods of Statistical Analysis in Social Science
Ghose and Choudhary : Statistics-Theory and Practice
Karmel, P.H. : Applied Statistics for Economics

Wallis and Roberts : Statistics-A New Approach
Shukla and Gulshan : Statistics
Connor : Statistics in Theory and Practice
Cocharan, W.G. : Sampling Techniques
Deming, W.E. : Some Theories of Sampling
Elhance, D.N. : Fundamentals of Statistics

PAPER IV
INDIRECT TAXES – II

- UNIT 1: Central Sales Tax: Introduction and Definitions, Inter-State Sales and other sales, Declared Goods: Goods of Special Importance, Tax Liability and Rates of Tax, Determination of Taxable Turnover and Computation of Tax, Registration of Dealer.
- UNIT 2: Value Added Tax Act: White Paper, Definitions, Exemptions, Computation, Registration. Assessment, Penalties and Prosecution with special reference to Rajasthan
- UNIT 3: RVAT – Introduction & Definitions, Tax Exemptions and Exempted Goods, Incidence and Rates of Tax, Determination of taxable turnover and computation of tax.
- UNIT 4: RVAT – Registration of Dealer, Payment of tax and returns, Different types of tax assessment.
- UNIT 5: FEMA: Definition, provisions of Bank account in Indian rupees, foreign currency bank a/c, restrictions, realization, repatriation and surrender of foreign exchange, capital a/c transaction GDR/ADR/FCCB, Different types of forms used in FEMA

SUGGESTED READING

Indirect Tax: Shah, Mangal, Modi, Ramesh Book Depot, Jaipur

Datey V.S.: Indirect Taxes Law & Practice, Taxmann Publication (P) Ltd. New Delhi

Jain, Jay Kumar : Law of Sale and Purchase Tax in Rajasthan, Anand Prakashan, Jaipur

Manoharan T.N.: Income-Tax, VAT & Service Tax, Snow white Publications Pvt. Ltd. Mumbai.

Bare Act of 'Value AddedTax'

PAPER V
FINANCIAL INSTITUTIONS, MARKETS AND SERVICES

- UNIT 1:** Financial System: Overview of Indian Financial System and its components; formal and informal financial system; financial markets and institutions; economic development and financial system; flow of funds matrix; concept of development banking; and overview of long term and short term sources of finance.
- UNIT 2:** Financial Institutions: structure and functions of commercial banks; overview and role of Development Financial Institutions (DFIs'), diversification of the activities of DFIs'; LIC, GIC and UTI: investment policies, role in mobilizing savings; NBFCs.
- UNIT 3:** Financial Markets: Money market- an overview, functions, composition, instruments and organization of money market, Role of Central Bank in money market.
Capital market- an overview, Structural developments in Indian Capital market, instruments and functions, Indian debt and equity market; Role of stock exchanges in India.
- UNIT 4:** Financial Services: An overview of financial services industry, SEBI- organization, functions and powers; Merchant Banking – functions and regulations by SEBI, Underwriting of capital issues, recent trends; Mutual funds- concept, objectives and types.
- UNIT 5:** Venture Capital funds - concept and recent trends in India, functions and regulations of Venture Capital Funds.
Leasing & Factoring: Concept and types; Leasing and factoring services in India; nature and functions of factoring.
Credit rating- concept, credit rating agencies in India; Depository services – need and functions.

SUGGESTED READINGS:

Khan, M.Y: Indian Financial System – Theory and Practice
Prasanna, Chandra: Financial Management: Theory and Practice
Khan & Jain: Financial Services
Singh, J.K: Venture Capital Financing in India
Sharma, G.L. and Y.P. Singh: Contemporary issues in Finance and Taxation
Sinha, S.L.N.: Development Banking in India
Bhole, L.M.: Financial Markets and Institutions

PAPER VI
FUNCTIONAL MANAGEMENT & ORGANIZATIONAL BEHAVIOUR

- UNIT 1: MANAGING AND MANAGEMENT THEORY**
Framework and Dynamics of Management; Management Theories: Contributions of Owen Babbage, Ure and Duprior, Fayol, Weber, Taylor, Gilbreths, Follett, Bernard and Munsterberg; Objectives, Functions and Importance of HRD and HRM.
ORGANIZATIONAL BEHAVIOUR
Introduction: Nature, Scope and Importance; Behaviour and Individual; Perceptions, Personality and Behaviour;
Values, Attitudes and Beliefs;
Meaning, Applications and Utility of: Job Analysis, Job Characteristics, Job Description, Job Design and Redesign.
- UNIT 2: MARKETING MANAGEMENT**
Nature; Functions; Promotion
Marketing Management & Research
Consumer Behaviour: Buying and Selling Processes; Consumer Protection
Advertising, Brands and Public Relations
- UNIT 3: PRODUCTION AND MATERIAL MANAGEMENT**
Functions and Importance of Production; Planning and Control; Production Control Techniques.
Productivity: Measuring and Boosting Productivity.
Material Management: Meaning, Objectives, Importance and Advantages.
Scientific Purchasing
Inventory Control and Value Analysis
- UNIT 4: DYNAMICS OF ORGANIZATIONAL BEHAVIOUR**
Leading and Directing: Leadership-Classification; Approaches to study of leadership – Trait, Behavioural ; Michigan and Ohio Studies; Managerial Grid; Situational/Contingency Approach; Life Cycle Theory; Path-Goal Theory; Likerts model.
Motivation and Satisfaction: Meaning and Differentiation; the Hawthorne Studies; the Motivation Cycle; Theories of Motivation/Satisfaction: Maslow, Herzberg, Hackman and Oldham, Aldarfer, Vroom, McGregor, Adams, McClelland, Porter and Lawler
- UNIT 5: GROUP IN ORGANIZATIONS – MANAGING GROUP BEHAVIOURS**
Group: Meaning and Classification; Structures; Processes;
Types and Characteristics of Groups; Group Development; Group Cohesiveness;
Group Decision Making
Communicating: Meaning and Importance; the Process of Communication; Channels; Formal/Informal and Upward/Downward Communications; Problems/Barriers to Communication.

SUGGESTED READINGS

Edwin, B. Flippo : Personnel Management, McGraw Hill International, New Delhi

Philip Koller : Marketing Management, Prentice Hall of India, New Delhi

Stephen, P. Robbins : Organisational Behaviour, Prentice Hall of India, New Delhi

Fred Luthans : Organisational Behaviour, McGraw Hill International, New Delhi

R.S. Dwivedi : Managing Human Resources, Galgotia Publishing Co., New Delhi

S.C. Saxena : Business Administration and Management, Sahitya, Bhawan, Agra

Pramod Verma : Personnel Management in India Organisations, Oxford and IBH, Delhi