

LECTURE PLAN

B.Com(H)

SEMESTER 3

FOR PRIVATE CIRCULATION

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LECTURE PLAN

MARKETING MANAGEMENT

BCOM 201

COURSE OUTLINE
B.COM(H)-III SEMESTER
MARKETING MANAGEMENT

BCOM 201

L-4 Credits -4

OBJECTIVES

The objective of this paper is to provide students with an understanding of the basic concepts and principles in the area of marketing management and to inculcate in them an awareness of the importance of understanding consumer needs and the processes involved in conceptualizing, creating, communicating and delivering products aimed at fulfilling these needs.

LEARNING OUTCOMES

The marketing management paper will allow graduates to:

- Understand the place and contribution of marketing to the business enterprise.
- Define primary and secondary sources of information; give examples of methods used to collect primary data; give examples of sources for secondary data; compare and contrast the advantages and disadvantages of both types of data
- Describe major bases for segmenting consumer and business markets; define and be able to apply the three steps of target marketing: market segmentation, target marketing, and market positioning; understand how different situations in the competitive environment will affect choices in target marketing
- Describe the major types of consumer buying behavior, the stages in the buyer decision process and completely outline the components of the marketing mix; identify how the firms marketing strategy and marketing mix must evolve and adapt to match consumer behavior and perceptions of the product (e.g., classification of products and services, brand image, price and value), the stage in the product life cycle and the competitive environment; summarize the importance of measuring and managing return on marketing
- List and describe the steps in the new-product development (NPD) process; describe how the NPD process meshes with the adoption and diffusion process for those products
- Identify the costs and benefits of marketing channels; discuss the firms and the functions involved in typical channels in India
- Identify the roles of advertising, sales promotion, public relations, personal selling, and direct marketing in the promotion mix; compare and contrast integrated marketing communications with a non-integrated approach to the promotional mix
- Illustrate how the international trade system, economic, political-legal, and cultural environments in a foreign country affect a company's international marketing decisions
- Identify the major social criticisms of marketing

INTERNAL ASSESSMENT AND ASSIGNMENT

25 marks

- | | |
|-------------------------------------------------------------|----------|
| 1. Class Test-I - (Written Test) | 10 marks |
| 2. Class Assessment - (Individual Presentation/Assignments) | 10 marks |
| 3. Attendance | 5 marks |

COURSE CONTENTS

Unit I Introduction to Marketing

14 HOURS

- Nature and Scope of Marketing
- Importance of Marketing
- Basic concepts of Marketing
- Marketing Philosophies
- Marketing Management Process-An Overview
- Concept of Marketing Mix
- Understanding Marketing Environment
- Steps in Consumer Decision Making
- Characteristics of Industrial Markets
- Market Segmentation, Targeting and Positioning

Unit II Product & Pricing

14 HOURS

- Product Levels
- Product Mix
- Product Lines
- Product Strategy
- Branding Decisions
- New Product Development
- Product Lifecycle
- Pricing Decisions
- Pricing Objectives
- Pricing Methods
- Price Adjustment Strategies

Unit III Place: Role and Importance of Intermediaries

14 HOURS

- Types of Channels
- Major Channel Design Decisions
- Selecting, Motivating and Evaluating Channel Intermediaries
- Physical Distribution
- Logistics and Supply Chain Management

Unit IV Promotion: Promotional Objectives

14 HOURS

- Factors Influencing Choice of Promotional Mix
- Push vs. Pull Strategy
- Advertising: Definition and Importance
- Comparison of Advertising Media
- Personal Selling: Importance and Process
- Transaction versus Relationship Selling
- Sales Promotion – Purpose and Types, Limitations
- Publicity and Public Relations- Definition, Importance and Tools
- Direct Marketing
- Digital Marketing-Types, Advantages & Challenges

STUDY MATERIAL FOR THE SUBJECT

Following will be the study material for topics of Marketing Management, and students are advised to go through the material for thorough understanding of the subject.

The students are expected to actively participate in the discussions in the class, so that they may be able to gain sights and develop skills for handling inter personal and group processes, in addition to familiarizing themselves with concepts and theories.

➤ MAIN TEXT BOOKS

1. **Author's Name(s):** V S Ramaswamy & S Namakumari
Title: Marketing Management (Indian & Global Context)
Edition: V Edition **Year:** 2014
Publisher: Macmillan India Ltd. (ibid 1)
2. **Author's Name(s):** Philip Kotler, Kevin Lane, Keller
Title: Marketing Management- A South Asian Perspective
Edition: XIV Edition **Year:** 2013
Publisher: Dorling Kindersley (India) Pvt. Ltd. (ibid 2)

➤ REFERENCES BOOKS

1. **Author's Name(s):** Rajan Saxena
Title: Marketing Management
Edition: V Year: 2016
Publisher: McGraw Hill Education (India) Pvt. Ltd. (ibid 3)
2. **Author's Name(s):** Tapan K Panda
Title: Marketing Management – Text and Cases
Edition: Second Edition **Year:** 2012
Publisher: Excel Books (ibid 4)
3. **Author's Name(s):** Vijay Prakash Anand
Title: Marketing Management: An Indian Perspective
Edition: Second Edition **Year:** 2015
Publisher: Biztantra (ibid 5)
- 4 **Author's Name(s):** Arun Kumar, N Meenakshi
Title: Marketing Management
Edition: Third Edition **Year:** 2016
Publisher: Vikas publishing House Pvt. Ltd. (ibid 6)

➤ **JOURNALS**

1. The IUP Journal of Marketing Management
2. AIMS International Journal of Management
3. The IUP Journal of Brand management
4. Global Business Review
5. NICE Journal of Business
6. The IUP Journal of Management Research
7. Delhi Business Review
8. Indian Journal of Marketing
9. International Journal OF Marketing Management

LECTURES 1-4

UNIT-I

MEANING, NATURE AND SCOPE OF MARKETING

OBJECTIVE:

The objective of the lectures is to make the students understand the concept, nature and role of marketing in a business organization.

CONTENTS:

- Introduction to the concept of Marketing
 - Product-oriented definition
 - Customer-oriented definition
 - System-oriented definition
- Nature of marketing
 - Marketing is customer-focused
 - Marketing must deliver value
 - Marketing is business
 - Marketing is surrounded by customer needs
 - Marketing is a part of total environment
 - Marketing systems affect company strategy
 - Marketing is a discipline
 - Marketing creates mutually-beneficial relationships
- Scope of marketing
 - Functions of research
 - Marketing research
 - Product planning and development
 - Functions of exchange
 - Buying and assembling
 - Selling
 - Functions of physical treatment
 - Standardization, grading and branding
 - Packaging
 - Storage
 - Transportation
 - Functions facilitating exchange
 - Salesmanship
 - Advertising
 - Pricing
 - Financing
 - Insurance

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q (A) 1, 3,4,6

LONG ANSWER TYPE QUESTIONS: Q 4, 5

OTHER ASSIGNMENT:

1 ibid 3, Page No. 36, Q 1-5

SUGGESTED READINGS:

TEXT BOOKS:

1 ibid 1, Page No. 3-10

2 ibid 2, Page No. 2-16

REFERENCE BOOK:

1 ibid 3, Page No. 1.3-1.28

ARTICLES:

1. Alharbi, A. S. M. (2015). The Role of Marketing Capabilities in Firm's Success. *International Journal of Management Science and Business Administration*, 2(1), 56-65.
2. Alharbi, A. S. M. & Wang, A. (2016). Building Marketing Capabilities as a Way to Form a Better Global Marketing Strategy. *Journal of International Business Research and Marketing*, 1(4), 22-26.
3. Asad, U., Mansoor, A. & Dmitry, V. Z. (2016). Achieving Service Innovation Through Market Orientation: The Role of Relationship Marketing and Knowledge Management. *International Journal of Management Science and Business Administration*, 2(2), 19-28.
4. Motteh Saleh Al- Shibly, Khaldon hamdan Alkhalwaldeh, " The Impact of Marketing by Relationships to Achieve Competitive Advantage A Case Study "Cellular Telecommunication Companies in Jordan" *Journal of Marketing Management*, 5(2), pp. 31-43

LECTURES 5-6

BASIC CONCEPTS OF MARKETING

OBJECTIVE:

The objective of this lecture is to make student understand the emergence of many different philosophies of marketing

CONTENTS:

- Marketing Information System
- Marketing philosophies
 - The exchange concept
 - The production concept
 - The product concept
 - The sales concept
 - The marketing concept
 - The societal marketing concept

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q (A) 5, 8,9, 29

LONG ANSWER TYPE QUESTIONS: Q 8, 10

OTHER ASSIGNMENTS:

- 1 ibid 3, Page No. 36, Q 1-5
- 2 ibid 6, Page No.66, issue 1

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page No. 10-22
- 2 ibid 2, Page No. 5-20

REFERENCE BOOKS:

- 1 ibid 3, Page No. 1.3-1.28
- 2 ibid 6, Page No. 47-58

ARTICLE:

- 1 Pangriya, R., & Kumar, M. R. (2018). A Study of Consumers' Attitude Towards Online Private Label Brands Using the Tri-Component Model. Indian Journal of Marketing, 48(5)

LECTURES 7-8

MARKETING ENVIRONMENT

OBJECTIVE:

The lectures will help the students to understand the influence of several factors outside a business firm on the marketing activities of a business firm

CONTENTS:

- The marketing environment can be broadly divided into two categories:
 - Micro-environment
 - Suppliers
 - Customers
 - Intermediaries
 - Competitors
 - Public
 - Macro-environment
 - Demographic
 - Pattern and changes in society based on age, sex, education, ethnic background
 - Characteristic of generation and household patterns
 - Economic
 - Nature of economic system
 - Structural anatomy of economy
 - Role of govt. policies
 - Nature of factor endowment and markets
 - Natural / Physical
 - Environmental concerns
 - Natural resources
 - Effect of improper handling of natural resources and environment
 - Technological
 - Ecology and technology
 - Information technology
 - Inventions
 - Politico-legal
 - Stability of government
 - Laws, judiciary and politics
 - Consumer and environmental protection
 - Socio-cultural
 - Changing role of consumers
 - Conduct of business
 - Marketers
 - Social / cultural behavior
- Strategies to deal with marketing environment
 - Anticipating and adapting
 - Smoothing or leveling
 - Rationing
 - Contracting
 - Coalescing
 - Procurement of key personal

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q (A) 4, (C) 12, (C) 13, 17, 19

LONG ANSWER TYPE QUESTIONS: Q1, 7, 10, 16, 29, 34

OTHER ASSIGNMENT:

1 ibid 3, Page No.1.74 Q 1,2,3,4,5,6,7,8,9,10,11,12,13

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page No. 26-36
- 2 ibid 2, Page No. 107-115

REFERENCE BOOK:

- 1 ibid 3, Page No. 43-86

LECTURES 9-12

MARKET SEGMENTATION, TARGETING AND POSITIONING

OBJECTIVE:

The objective of the lectures is to explain the concept of market segmentation to the students.

CONTENTS:

- Concept of market segmentation
- Concept of Targeting
- Concept of Positioning
- Philosophies of market segmentation
 - Mass marketing
 - Product-variety marketing
 - Target marketing
 - Micro marketing
 - Customized marketing
 - Personalized marketing
- Basis of market segmentation
 - Geographic segmentation
 - Demographic segmentation
 - Psychographic segmentation
 - Behavioral segmentation
 - Value based segmentation

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q (B) 3, (C) 11, (C) 15

LONG ANSWER TYPE QUESTIONS: Q 17,18,19,20, 32, 33

OTHER ASSIGNMENT:

1 ibid 3, Page No. 225, Q 1,2,3,

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 1, Page No. 246-276

REFERENCE BOOK:

1 ibid 3, Page No. 200-221

ARTICLES:

1. Clark, T., Ferrell, O. C., Hartline, M., Sheth, J., & Stewart, D., “Where/How Does Marketing Fit? What Is Marketing’s Place in the Firm and Within the Family of Business Disciplines?”, In Let’s Get Engaged! Crossing the Threshold of Marketing’s Engagement Era, 2016, pp. 199-202, Springer International Publishing.
2. Hogarth, R. M., & Soyer, E., “Kind and Wicked Experience in Marketing Management”, Journal of Marketing Behavior, 2(2–3), 2016, pp. 81-99.
3. Mehra, S., Mehra, S., Coleman, J. T., & Coleman, J. T., “Implementing capabilities-based quality management and marketing strategies to improve business performance”, International Journal of Quality & Reliability Management, 33(8), 2016, pp. 1124-1137.
4. E. Constantinides, ‘The Marketing Mix Revisited: Towards the 21st Century Marketing’, Journal of Marketing Management, Vol 82, Issue 3, 201.

LECTURES 13-16

UNIT II

PRODUCT AND PRICING DECISIONS: PRODUCT CONCEPT AND PRODUCT LEVELS

OBJECTIVE:

The objective of the lectures is to explain the students’ the product concept, types of products, and the major product decisions taken by the organization.

CONTENTS:

- Defining a product
 - A bundle of utilities consisting of various product features and accompanying services.
- Components of a product personality
 - The core, or the basic constituent
 - The associated features
 - The brand name and logo
 - The package and label
- Levels of a product
 - Core benefit
 - Basic product
 - Expected product
 - Augmented product
 - Potential product
- Product mix
 - The complete set of all products offered for sale by a company. It is composed of several product lines
- Product line
 - A group of closely related products
- Width of product mix
 - Number of product lines carried by an organization
- Length of product line
 - Number of items/ brands in the line
- Depth of product line
 - The total number of items under each brand in the line, in terms of variants, shades, models, pack sizes etc.
- Types of products
 - Durability/ tangibility of goods
 - Non-durable goods
 - Durable goods
 - services
 - Uses of goods
 - Consumer goods
 - Convenience goods
 - Shopping goods
 - Specialty goods
 - Unsought goods
 - Producers or Industrial goods
 - Raw materials
 - Fabricating materials and parts
 - Installations
 - Accessory equipment
 - Operating supplies

- Product Strategy
 - Definition and Meaning
 - Types of Product Strategy
 - Elements of Product strategy
- Product Innovation & Diffusion
 - Meaning and Definition of Innovation
 - Diffusion of Innovation Model
 - Adoption Process

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 1,2,3,5, 27, 28

LONG ANSWER TYPE QUESTIONS: Q 1,2, 31, 36

OTHER ASSIGNMENT:

1. ibid 3, Page No. 271, Q 1,2

SUGGESTED READINGS:

TEXT BOOKS:

1. ibid 1, Page No. 277-288
2. ibid 2, Page No. 395-424

REFERENCE BOOK:

1. ibid 3, Page No. 239-302

ARTICLE:

- 1 Denyse, M., & Bhagat, D. (2018). Examining the Role of Intention and Perceived Behavioral Control on Purchase of Ethical Products in Rwanda. *Indian Journal of Marketing*, 48(5)

LECTURE 17

PRODUCT LIFE CYCLE

OBJECTIVE:

The lecture will help student understand the stages via which every product goes through after its commercialization.

CONTENTS:

- Stages in product life cycle

- Introduction stage
- Growth stage
- Maturity stage
- Decline stage

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 21, 22

LONG ANSWER TYPE QUESTIONS: Q 7 (a), (b),8, 32

OTHER ASSIGNMENT:

1 ibid 3, Page No. 271 Q 4,5,6,

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page No. 349-367
- 2 ibid 2, Page No. 377-388

REFERENCE BOOK:

- 1 ibid 3, Page No. 253-263

ARTICLES:

- 1 Johnston, W. J., Khalil, S., Le, A. N. H., & Cheng, J. M. S. (2018). Behavioral Implications of International Social Media Advertising—An Investigation of Intervening and Contingency Factors. *Journal of International Marketing*.

LECTURE 18

NEW PRODUCT DEVELOPMENT

OBJECTIVE:

The lecture will help students to understand the stages involved in new product development.

CONTENTS:

- Stages in product development
 - Generation of new product ideas
 - Screening of ideas
 - Commercial feasibility
 - Product designing and evaluation

- Test marketing
- Launching the product or commercialization
- Causes of product failure
 - Conception of product idea or specification of the product may be faulty
 - Design of product may not match with the needs of customers
 - Strength of competition may not be properly studied
 - Cost of production may be higher than the estimated cost
 - Product performance unsatisfactory
 - Market changes may not be understood properly

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q6, 7, 24, 30

LONG ANSWER TYPE QUESTIONS: Q 5,6,10, 29, 33

OTHER ASSIGNMENT:

1 ibid 3, Page No. 305 Q 1,2,3,4

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 1, Page No. 334-348

REFERENCE BOOK:

1 ibid 3, Page No. 273- 302

LECTURES 19-20

PRICING DECISIONS

OBJECTIVE:

The objective of the lecture is to understand how the prices are fixed for various products offered by the organization.

CONTENTS:

- Defining price concept
- Importance of pricing
- Objectives of pricing
 - To achieve price stability
 - To meet or prevent competition
 - To maintain or improve market share

- To maximize profit
- To survive in market
- To build public image
- Determinants of pricing policy
 - Internal factors
 - Objectives of the firm
 - Role of top management
 - Marketing mix
 - Product differentiation
 - Cost of product
 - External factors
 - Demand
 - Competition
 - Buyers
 - Suppliers
 - Economic conditions
 - Government regulations

ASSIGNMENTS FROM QUESTION BANK:

UNIT II

SHORT ANSWER TYPE QUESTIONS: Q8,9,10, 19, 20

LONG ANSWER TYPE QUESTIONS: Q 11, 12,13,14,15,16,17,19

OTHER ASSIGNMENT:

1 ibid 3, Page No. 370 Q 1, 2,3

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 1, Page No. 511-523

REFERENCE BOOK:

1 ibid 3, Page No. 346-358

ARTICLE:

1 Davvetas, V., & Diamantopoulos, A. (2018). "Should Have I Bought the Other One?" Experiencing Regret in Global Versus Local Brand Purchase Decisions. *Journal of International Marketing*.

LECTURES 21-24

PRICING POLICIES AND STRATEGIES

OBJECTIVE:

The lectures will help students understand the various pricing policies and strategies adopted by the organizations.

CONTENTS:

- Types of pricing policies and decisions
 - Demand-oriented pricing
 - Types of competition
 - Perfect competition
 - Monopoly
 - Oligopoly
 - Monopolistic competition
 - Cost-oriented pricing
 - Cost plus pricing
 - Marginal cost pricing
 - Break-even analysis
 - Competition-oriented pricing
 - Value-based pricing
- Pricing decisions and strategies
 - Pricing at prevailing prices
 - Penetration pricing
 - One price versus variable price policy
 - Price lining
 - Psychological pricing
 - Leader pricing
 - Follow the leader pricing
 - Discriminatory or dual pricing
 - Resale price maintenance
 - Value of money
 - Premium pricing
- Pricing of new products
 - Competitive pricing
 - Skimming-the-cream pricing
 - Penetration pricing
 - Keep-out pricing
 - Pricing over the product life cycle

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 25, 29

LONG ANSWER TYPE QUESTIONS: Q 18, 20, 21, 30

OTHER ASSIGNMENT:

1 ibid 3, Page No. 370, Q 1,2,3,4

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 1, Page No. 511-523

REFERENCE BOOK:

1 ibid 3, Page No. 359- 368

ARTICLES:

1. Kienzler, M., & Kowalkowski, C.,P., “Pricing strategy: A review of 22 years of marketing research”, Journal of Business Research, 78, 2017, pp. 101-110.
2. Kumar, S. S., & Menon, R. P., “Brand Loyalty of Customers in Smartphone Brands”, Indian Journal of Marketing, 47(3), 2017, pp. 8-15.
3. Calder, B. J., Malthouse, E. C., & Maslowska, E., “Brand marketing, big data and social innovation as future research directions for engagement”, Journal of Marketing Management, 32(5-6), 2016, pp. 579-585.
4. Davcik, N. S. & Sharma, P., “Marketing resources, performance, and competitive advantage: A review and future research directions”, Journal of Business Research, 69(12), 2016, pp. 5547-5552.

LECTURES 25-31

UNIT III

PLACE: DISTRIBUTION CHANNEL DECISIONS AND EMERGING CHANNELS OF DISTRIBUTION

OBJECTIVE:

The lectures would explain the concept of distribution in marketing. It would cover in detail the place mix.

CONTENTS:

- Concept of channels of distribution
- Meaning and Importance of Place
- Functions of channels of distribution
- Types of distribution channels
- Channel Strategies
- Types of intermediaries and their characteristics
- Factors affecting choice of distribution channels

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q. No. 13, 17, 20, 29

LONG ANSWER TYPE QUESTIONS: Q. No. 12 – 19, 23 – 25, 33, 36

OTHER ASSIGNMENT:

1. ibid 3, Page No. 486 Q.1 -4

SUGGESTED READINGS:

TEXT BOOK:

1. ibid 1, Page No. 385-474

REFERENCE BOOK:

1. ibid 3, Page No. 460-483

ARTICLE:

1. Neil O Pulles, Hogger Schiela: The Impact of Customer Attractiveness and Supplier Satisfaction on Becoming a Preferred Customer, Journal of Marketing Management, Vol.54, April 2016, (33-34)

LECTURES 32-38

PLACE: EMERGING CHANNELS OF DISTRIBUTION

OBJECTIVE:

The lectures would explain the concept of new emerging channel of distribution. It would cover in detail supply chain management.

CONTENTS:

- Designing and Managing Marketing Channel system
- Recent trends in marketing channels and Emerging Channels of distribution
- Managing Retailing
- Physical Distribution
- Marketing Logistics and Supply Chain Management

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q. No. 13, 17, 20, 29

LONG ANSWER TYPE QUESTIONS: Q. No. 12 – 19, 23 – 25, 33, 36

OTHER ASSIGNMENT:

1 ibid 3, Page No. 486 Q.1 -4

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 1, Page No. 385-474

REFERENCE BOOK:

1 ibid 3, Page No. 460-483

ARTICLES:

1. McIntyre, C., Melewar, T. C., & Dennis, C. (Eds.), “Multi-Channel Marketing, Branding and Retail Design: New Challenges and Opportunities”, 2016, Emerald Group Publishing Limited.
2. Su, C., & Yang, H., “Supplier-buyer relationship management in marketing and management research: An area for interdisciplinary integration”, 2017.

LECTURES 39–42

UNIT IV

PROMOTION DECISIONS

OBJECTIVE:

The lectures shall introduce the concept of promotion, discuss the objective of having the promotion mix and explain various promotional tools that marketers adopt to inform and persuade buyers.

CONTENTS:

- Introduction to Promotion
 - Meaning and Nature
 - Promotion Mix
 - Meaning
 - Elements
 - Advertising
 - Sales promotion
 - Personal selling
 - Direct marketing
 - Public relations and publicity
 - Factors Affecting Promotion Mix
 - Product related factors
 - Nature of product
 - Product image
 - Stage of product's life-cycle
 - Packaging
 - Degree of customization
 - Pricing policy
 - Distribution decision
 - Target market characteristics
 - Level of competition
 - Geographic coverage
 - Buyer readiness stage
 - Promotional budget
 - Promotional strategy
 - Relative effectiveness of Promotion Mix
 - On basis of: -
 - ✓ Cost
 - ✓ Scope
 - ✓ Advantages
 - ✓ Disadvantages
 - Objectives
 - To provide information
 - To stimulate demand
 - To highlight the utility of product
 - To counter competition and stabilize sales
 - To build image
 - Kinds
 - Informative promotion
 - Persuasive promotion
 - Reminder promotion
 - Buyer behavior promotion
 - Promotional Planning
 - Concept

- Stages
 - Problem definition
 - Definition of detailed objective
 - Design of promotion mix
 - Detailed planning
 - Monitoring and evaluation
- Push and Pull Strategies of Promotion

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTION: Q 1

LONG ANSWER TYPE QUESTIONS: Q 3, 4, 35

OTHER ASSIGNMENT:

1 ibid 3, Page No. 439 Q.1 - 4

SUGGESTED READINGS:

REFERENCE BOOK:

1 ibid 3, Page No. 428-438

ARTICLES:

1. Understanding Web Experience and Perceived Web Enjoyment as Antecedents of Online Purchase Intention”, Sarbjit Singh Bedi, SukhwinderKaur, Amit Kumar Lal, Global Business Review, Vol. 18, No. 2; Pp: 465-477, April 2017.
2. Syviel a cost ‘Perspectives on Social Media ant Its Use by Key Account Managers’, Journal of Marketing Management, Vol.54, April 2016, (33-34)

LECTURES 43–46

PROMOTION TOOLS - ADVERTISING

OBJECTIVE:

The lectures aim at throwing light on the advertising component of the marketing communications mix. The lectures would discuss the objectives of advertising and help students understand the role of advertising in today’s marketing environment.

CONTENTS:

- Meaning and Definition
- Concept
 - Advertisement copy
 - Meaning
 - Elements
 - Heading
 - Theme
 - Picture
 - Arguments
 - Closing parts
 - Significance
 - Preparation
 - Scientific advertising campaign
 - Keying the advertisement
 - Advertising agency
- Objectives
 - Information
 - Persuasion
 - Reinforcement
- Advertising goals and marketing theories
 - Launch of new products and services
 - Expansion of markets
 - Announcement of product differentiation
 - Announcement of a special offer
 - Announcement of stockiest and dealer location
 - Educating customers
 - Reminder campaign
 - Seek dealer cooperation and motivation
 - Creation of brand preference
 - Allied advertising objectives
- Role of advertising in marketing
 - Promotion of sales
 - New product introduction
 - Creation of good public image
 - Mass production
 - Research
 - Education of people
 - Support to press
- Benefits
 - To manufacturers
 - To wholesalers and retailers
 - To customers
 - To salesman

- To society (or community)
- Criticism
 - Most advertising is in bad taste
 - Advertising insults consumer intelligence
 - Advertising appeals mainly to emotions
 - Advertising is source of discontents:
 - Advertising influences media
 - Advertising is not productive
 - Advertising increases cost
 - Advertising leads to monopoly
 - Advertising multiplies needs and wants
- Major players in advertising
 - Advertiser
 - Advertising agencies
 - Support organizations
- Advertising media
 - Types
 - Press advertising
 - Outdoor advertising
 - Film advertising
 - Radio advertising
 - Television advertising
 - Direct mail advertising
 - Window display advertising
 - Specialty advertising
- Factors affecting choice of media
 - Nature of product
 - Nature of market
 - Objectives of advertising
 - Circulation of media
 - Financial consideration
 - Type of audience
 - Life of advertisement
 - Media used by competitors
- Relative advantages and disadvantages
- Types of advertising
 - Brand advertising
 - National advertising
 - Local advertising
 - Retail advertising
 - Nation and Destination advertising
 - Political advertising
 - Social advertising
 - Directory advertising
 - Direct response advertising

- Business-to-business advertising
- Institutional advertising
- Public services advertising
- Interactive advertising
- Outdoor advertising
- Electronic advertising
- In film advertising
- Unconventional advertising
- Themes of advertising
 - Prestige
 - Comfort
 - Health
 - Beauty
 - Parental affection
 - Safety
 - Achievement
 - Fear
 - Patriotism
 - Economy
- Effective advertising
 - Attention value
 - Suggestive value
 - Memorizing value
 - Conviction value
 - Sentimental value
 - Educational value
 - Instinctive value
 - Action value
- Decision areas in advertising
 - Advertising objectives
 - Advertising budget
 - Advertising copy
 - Advertising media
- Advertising management process
 - Deciding on advertising objectives
 - Determining advertising budget
 - Deciding on advertising message
 - Deciding on media mix
 - Media selection
 - Media scheduling
 - Media timing
 - Executing campaign
 - Deciding in measuring advertising effectiveness
 - Improving advertising results

- Recent trends in advertising
 - Sponsorships
 - Quiz/contest
 - Advertising wars
 - Brand/company commercial advertising and elections

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q. No. 5, 26, 27, 28

LONG ANSWER TYPE QUESTIONS: Q. No. 8, 9, 35

OTHER ASSIGNMENT:

1 ibid 4, Page No. 570, Conceptual Q. 1 - 14; Application Q. 1 - 5

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 1, Page No. 534 – 560

REFERENCE BOOKS:

- 1 ibid 3, Page No. 402-423
- 2 ibid 4, Page No. 548 – 569

ARTICLES:

1. “An Empirical Analysis of the Effect of a Retailers Loyalty Programme on Their Customers’ Loyalty”, Sakhhi Chhabra, Global Business Review, Vol. 18, No. 2; Pp: 445-464, April 2017.
2. Brodie, R., “Enhancing theory development in the domain of relationship marketing: how to avoid the danger of getting stuck in the middle”, Journal of Services Marketing, 31(1), 2017.
3. Jeanpert, S., Jeanpert, S., Paché, G., & Paché, G., “Successful multi-channel strategy: mixing marketing and logistical issues”, Journal of Business Strategy, 37(2), 2016, pp. 12-19.

LECTURES 47–49

PROMOTION TOOLS – PERSONAL SELLING

OBJECTIVE:

The lectures would explain the age-old art of selling goods, i.e., personal selling. It would discuss the relevance of personal selling while elucidating its concept

CONTENTS:

- Meaning and Concept
- Features
- Salesmanship vs. advertisement
- Significance
 - New product introduction
 - Support customer decision-making
 - Creation of demand
 - Creation of new wants
 - Effective selling at low cost
 - Information solicitation
- Benefits
- Kinds of salespersons
- Sales responsibilities
- Requisites of effective salesmanship
- Personal selling skills
- Phases of personal selling process
- Challenges in personal selling
- Personal selling strategies
 - Strategic Objectives
 - Variables affecting Strategies
- Designing and managing the salesforce
- Problems of sales management
- Relationship marketing

ASSIGNMENT FROM QUESTION BANK:

LONG ANSWER TYPE QUESTION: Q 5

SUGGESTED READINGS:

TEXT BOOK:

1. ibid 2, Page No. 621-641

ARTICLES:

1. Lambert, D. M., & Enz, M. G., "Issues in Supply Chain Management: Progress and potential", *Industrial Marketing Management*, 2017.
2. Waheed, A., Yang, J., Ahmed, Z., Rafique, K., & Ashfaq, M., "Is Marketing Limited to Promotional Activities? The Concept of Marketing: A Concise Review of the Literature", *Asian Development Policy Review*, 5(1), 2017, pp. 56-69.
3. Ndubisi, N. O., & Natarajan, R., "Marketing relationships in the new millennium B2B sector", *Psychology & Marketing*, 33(4), 2016, pp. 227-231.

LECTURES 50–52

PROMOTION TOOLS – SALES PROMOTION AND PUBLICITY

OBJECTIVE:

The lectures would explain the concepts of sales promotions and Publicity. Key focus areas of this lecture would be functions and types of sales promotions and designing of the sales promotion programme of an organization. In addition to these, the lectures would also focus on scope of public relations.

CONTENTS:

- Sales promotions
 - Meaning and concept
 - Objectives
 - Proactive objectives
 - Reactive objectives
 - Functions
 - Importance
 - Tools and Techniques of sales promotions
 - Factors influencing sales promotions
 - Types of sales promotion programmes
 - Designing a sales promotion programme
 - Sales promotion for new products
 - Difference between advertising and sales promotion
 - Publicity: Concept
 - Difference between advertising and publicity
- Public Relations
 - Meaning and scope
 - Objectives
 - Types of PR programmes
 - Functions
 - Models
 - Role
 - Types of PR activities
 - Tools

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q. No. 6, 7, 10, 12

LONG ANSWER TYPE QUESTIONS: Q. No. 4, 6, 7, 34

OTHER ASSIGNMENT:

- 1 ibid 3, Page No. 439 Q. 1, 2

SUGGESTED READINGS:**TEXT BOOK:**

- 1 ibid 1, Page No. 562 - 572

REFERENCE BOOKS:

- 1 ibid 3, Page No. 428-438
- 2 ibid 4, Page No. 574 - 585; 591 – 592; 596 - 607

ARTICLES:

1. Paesbrugge, B., Rangarajan, D., Sharma, A., Syam, N., & Jha, S., “Purchasing-driven sales: Matching sales strategies to the evolution of the purchasing function. *Industrial Marketing Management*”, 62, 2017, pp. 171-184.
2. Patterson, P., & Patterson, P., “Retrospective: tracking the impact of communications effectiveness on client satisfaction, trust and loyalty in professional services”, *Journal of Services Marketing*, 30(5), 2016, pp. 485-489.
3. Schultz, D. E., & Malthouse, E. C., “Interactivity, Marketing Communication, and Emerging Markets: A Way Forward. *Journal of Current Issues & Research in Advertising*”, 38(1), 2017, pp. 17-30.
4. Oyza, I., & Edwin, A. M., “Effectiveness of Social Media Networks as a Strategic Tool for Organizational Marketing Management”, *The Journal of Internet Banking and Commerce*, 2016.
5. Yadav, M., & Rahman, Z., “Social media marketing: literature review and future research directions”, *International Journal of Business Information Systems*, 25(2), 2017, pp. 213-240.
6. Kannan P.K., “Digital marketing: A framework, review and research agenda”, *International Journal of Research in Marketing* Volume 34, Issue 1, March 2017, Pages 22-45

LECTURE PLAN

MANAGEMENT ACCOUNTING

BCOM 203

COURSE OUTLINE
B.COM (H) -III SEMESTER
MANAGEMENT ACCOUNTING
BCOM 203

OBJECTIVES:

The course aims at enabling students to understand the basic management accounting concepts and their applications in managerial decision making.

INTERNAL ASSESSMENT AND ASSIGNMENT

25 Marks

1. Class Test-I - (Written Test)
2. Class Assessment + Attendance

15 Marks
10 Marks

COURSE CONTENTS:

UNIT I

Lectures: 6 Hrs

Management Accounting: Nature and Scope, Financial Accounting, Cost Accounting and Management Accounting, Advantages and Limitations of Management Accounting, Role of Management Accountant.

UNIT II

Lectures: 14 Hrs

Cash Flow Statement, Accounting Standard 3 (AS 3: Revised), . Financial Analysis: Financial Statements and their Limitations, Concepts of Financial Analysis, Tools of Financial Analysis: Comparative Financial Statements, Common Size Financial Statements, Trend Percentages, Ratio Analysis, Fund Flow and Cash Flow Analysis. Ratio Analysis: Nature and Interpretation, Classification of Ratios, Profitability Ratios, Turnover Ratios, Financial Ratios, Utility and Limitations of Ratios, DUPONT Control Chart. Funds & Cash Flow Analysis: Concept of Funds Flow Statement, Sources and Uses of Funds, Managerial Uses of Funds Flow Analysis, Construction of Funds Flow Statement, Distribution of Cash from Funds, Utility of Cash Flow

UNIT III

Lectures: 10 Hrs

Budgets and Budgetary Control: Concept of Budgets and Budgetary Control, Advantages and Limitations of Budgetary Control, Establishing a System of Budgetary Control, Preparation of Different Budgets, Fixed and Flexile Budgeting, Performance Budgeting and Zero Base Budgeting, Concept of Responsibility Accounting – Types of Responsibility Centres. Standard Costing and Variance Analysis: Meaning of Standard Cost, Relevance of Standard Cost for Variance Analysis, Significance of Variance Analysis, Computation of Material, Labour Variances.

UNIT IV**Lectures: 14 Hrs**

Marginal Costing and Profit Planning: Marginal Costing Differentiated from Absorption Costing, Direct Costing, Differential Costing, Key Factor, Break-even Analysis, Margin of Safety, Cost-Volume-Profit Relationship, Advantages, Limitations and Applications of Marginal Costing. Decisions Involving Alternative Choices: Concept of Relevant Costs, Steps in Decision Making, Decisions Regarding Determination of Sales Mix, Exploring new Markets, Discontinuance of a Product Line, Make or Buy, Equipment Replacement, Change Versus Status Quo, Expand or Contract and Shut-Down or Continue.

STUDY MATERIAL FOR THE SUBJECT

Following will be the study material for topics of Accounting for Management, and students are advised to go through the material for thorough understanding of the subject:

➤ MAIN TEXT BOOK

1. **Author's Name(s):** Dr. S.N. Maheshwari (ibid 1)
Title: Principles of Management Accounting
Edition: 17th **Year:** 2015
Publisher: Sultan Chand and Sons

➤ REFERENCE BOOKS

1. **Author's Name(s):** M.Y Khan (ibid 2)
Title: Management Accounting
Edition: 6th **Year:** 2013
Publisher: McGraw Hill Education Private Limited
2. **Author's Name(s):** M.N Arora (ibid 3)
Title: Management Accounting
Edition: **Year:** 2017
Publisher: Himalaya Publishing House

➤ JOURNALS

1. Journal of Management Accounting Research
2. The Accounting Review
3. Journal of Accounting and Finance
4. The Chartered Accountant
5. The Management Accountant
6. Asian Journal of Management Research

UNIT-I

LECTURES 1 -3

INTRODUCTION TO ACCOUNTING

OBJECTIVE:

The objective is to make student understand about the concept, scope & importance of Management Accounting.

CONTENTS:

- Management Accounting: definition
 - Evolution
 - Meaning
- Nature of Management Accounting
- Scope,of Management Accounting
- Utility of Management Accounting
- Limitations of Management Accounting

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q1, 2, 3

LONG ANSWER QUESTION: Q 1,3,4,6

SUGGESTED READINGS:

TEXT BOOK:

1. ibid 1 Page No.A.6 to A.11

ARTICLE:

1. Shields, M. D. (2015). Established management accounting knowledge. Journal of Management Accounting Research, 27(1), 123-132.
2. John Burns, Juhani Vaivio, "Management accounting change", Management Accounting Research, Volume 12, Issue 4, Pages 389-400

LECTURES 4-6

OBJECTIVE

The objective is to make student understand that how the management accounting is based on financial & cost accounting, and how management accounting is different from cost & financial accounting.

CONTENTS:

- Financial Accounting,
 - Meaning
 - Functions
 - Limitations
- Difference Between Financial Accounting & Management Accounting
- Cost Accounting
 - Meaning
 - Functions
 - Limitations
- Difference between Cost Accounting and Management Accounting,
- Role of Management Accountant.

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q6,9,14

LONG ANSWER QUESTION: Q 9,10,14,19,24

SUGGESTED READINGS:

TEXT BOOK:

1. ibid 1 Page No.A.3 to A.6, A.11 to A.19

ARTICLE:

1. Narisa Tianjing Dai, Zhiyuan Simon Tan, Guliang Tang, Jason Zezhong Xiao, “IPOs, institutional complexity, and management accounting in hybrid organisations: A field study in a state-owned enterprise in China”, Management Accounting Research, Volume 36, Issue null, Pages 2-23.

UNIT-II

LECTURES- 7 - 10

OBJECTIVE

The objective is to make students understand about the Cash Flows from operating, investing & operating activities.

CONTENTS:

- Cash Flow Statement,
 - Meaning
 - Objective
- Accounting Standard 3 (AS 3: Revised),
 - Cash flow from Operating activities
 - Cash Flow from Investing Activities
 - Cash Flow from Financing Activities
- Construction of Cash Flow Statement.
 - Illustrations

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q1, 3,5,6

LONG ANSWER QUESTION: Q 5,6,7,9

OTHER ASSIGNMENT – Cash Flow Illustration – 3,4,5,6

SUGGESTED READINGS:

TEXT BOOK:

1. ibid 1 Page No. B.147 to B.178

ARTICLE:

1. The Basics of Cash Flow Analysis in the Stock Selection Process by John Bajkowski

LECTURES - 11 -14

OBJECTIVE:

To make student understand about the making of Comparative & Common Size financial statements, and also make them aware about the various ratio analysis.

CONTENTS:

- Financial Analysis: Financial Statements and their Limitations,
- Concepts of Financial Analysis,
- Tools of Financial Analysis:
- Comparative Financial Statements,
- Common Size
- Financial Statements,
- Trend Percentages,
- Ratio Analysis,
- Fund Flow and
- Cash Flow Analysis. Ratio Analysis:
- Nature and Interpretation,

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q9,10,14,

LONG ANSWER QUESTION: Q 5,9,11,15,17

OTHER ASSIGNMENT: Illustration 4,5,6

SUGGESTED READINGS:

TEXT BOOK:

1. ibid 1 Page No. B.3 to B.25

ARTICLE:

1. The Importance of Linking Profitability and Cash Flow when Analysing Financial Statements. by Martin Kelly, BSc (Econ) Hons, DIP.Acc, FCA, MBA, MCMI.

LECTURES 15-20

OBJECTIVE

To make the students understand about the fund flow statement & analysis and calculation of various ratios.

CONTENTS:

- Classification of Ratios,
 - Profitability Ratios,
 - Turnover Ratios,
 - Financial Ratios,
- Utility and Limitations of Ratios,
- DUPONT Control Chart.
- Funds & Cash Flow Analysis: Concept of Funds Flow Statement,
- Sources and Uses of Funds,
- Managerial Uses of Funds Flow Analysis,
- Construction of Funds Flow Statement,
 - Illustrations
- Distribution of Cash from Funds,
- Utility of Cash Flow

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q9,11, 16

LONG ANSWER QUESTION: Q 20, 21, 23

OTHER ASSIGNMENTS : Illustration Q 8,9

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 1 Page No. B.26 to B.78, B.104 to B.138

ARTICLE:

1. Ramesh, M. P. DuPont Analysis of Axis Bank, Asian Journal of Management Research
2. Isberg, S. C. (1998). Financial analysis with the DuPont ratio: A useful compass. Credit and Financial Management Review, 2, 11-21.

UNIT- III

LECTURES 21 - 25

OBJECTIVE

To make student understand about the various budgets and their making.

CONTENTS:

- Budgets
 - Meaning
- Budgetary Control
 - Concept of Budgetary Control,
- Advantages of Budgetary Control
- Limitations of Budgetary Control,
- Establishing a System of Budgetary Control,
- Budget Procedure
 - Determination of key Factor
 - Making of forecast
 - Consideration of Alternative Combination of forecasts
 - Preparation of budgets
- Preparation of Different Budgets,
- Fixed and Flexile Budgeting,
- Performance Budgeting and

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q1, 2,5, 14

LONG ANSWER QUESTION: Q 1, 2, 5

OTHER ASSIGNMENTS: Q 1, 2, 3

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 1 Page No. C.3 to C.36

ARTICLE :

1 Steven A. Melnyk, Umit Bititci, Ken Platts, Jutta Tobias, Bjørn Andersen, “Is performance measurement and management fit for the future?”, Management Accounting Research, Volume 25, Issue 2, Pages 173-186.

LECTURES 26-31

OBJECTIVE

To make students understand about other various techniques of making budgeting, i.e through Zero base budgeting, responsibility budgeting & also make them understand about various cost.

CONTENTS:

- Zero Base Budgeting,
 - Concept
 - Zero based Vs Traditional Budgeting
 - Advantages
- Responsibility Accounting
 - Definition
 - Concept
 - Principles
 - Steps Involved
- Types of Responsibility Centers
 - Expense Centre
 - Revenue Centre
 - Profit Centre
 - Investment Centre
- Standard Costing and Variance Analysis:
 - Definition
 - Budgetary Control vs. Standard Costing
 - Standard Costing vs. Historical Costing vs. Estimated Costing
- Concept of Standard Cost,
 - Ideal Costs
 - Normal Cost
 - Current Cost
 - Expected or Anticipated Costs
 - Standard and Budgeted Cost
- Advantages of Standard Costing
- Limitations of Standard Costing

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 17, 19, 22

LONG ANSWER QUESTIONS: Q7, 8, 17, 18

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 1 Page No.C.41 to C.56, C.67 to C.74

ARTICLE:

1. Examining the Role of Responsibility Accounting in organizational Structure Mojgan, Safa, American Academic & Scholarly Research Journal Vol. 4, No. 5, Sept 2012

LECTURES 32 -35

OBJECTIVE:

To make students understand about the setting of standards and the analysis of various variances arises in daily operations.

CONTENTS:

- Relevance of Standard Cost for Variance Analysis,
- Setting of Standards
 - Standards for Direct Material Cost
 - Standards for direct Labor Cost
 - Standards for Overheads
- Significance of Variance Analysis

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q16, 20

LONG ANSWER TYPE QUESTIONS: Q 13, 19

OTHER ASSIGNMENTS: ILLUSTRATIONS – Q 13, 14, 17

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 1 Page No. C.75 to C.84, C.90 to C.143

ARTICLE:

- 1 Rao, M. H. (2013). Exploring the Role of Standard Costing in lean Manufacturing Enterprises: A Structuration Theory Approach. Maharishi University of Management.

LECTURE 36 -40

OBJECTIVE

To make students understand about the setting of standards and the analysis of various variances arises in daily operations.

CONTENTS:

- Computation of Direct Material Variances.
 - Direct Material Cost Variance
 - Direct Material Price Variance
 - Direct Material Quantity or Usage Variance
- Computation of Direct Labour Variances
 - Direct Labour Cost variance
 - Direct Labour Rate Variance
 - Direct Labour Efficiency Variance
- Computation of Overhead Variance
 - Fixed Overhead Variance
 - Variable Overhead Variances

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 21, 22

LONG ANSWER QUESTIONS: Q 23, 24

OTHER ASSIGNMENTS: ILLUSTRATIONS – Q 21, 22, 23

SUGGESTED READING:

TEXT BOOK:

1. Ibid 1 Page No. C.75 to C.84, C.90 to C.143

UNIT-IV

LECTURES 41 - 44

OBJECTIVE

To make students understand about the Marginal Costing, differential costing & key factors which are the limiting factors in a business.

CONTENTS:

- Marginal Costing and Profit Planning:
- Marginal Costing Differentiated from Absorption Costing,
- Direct Costing,
- Differential Costing,
- Key Factor,
- Break-even Analysis,
 - PV Ratio

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q3, 4, 6

LONG ANSWER QUESTIONS: Q 1, 3, 4

OTHER ASSIGNMENTS: ILLUSTRATIONS – Q 2, 3 5, 6,

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 1 Page No. C.165 to C.177

ARTICLE:

1 Marginal costs and benefits.by D. J. Torgerson and A. Spencer, National Primary Care Research and Development Centre, University of York.

LECTURES 45-48

OBJECTIVE:

To make students understand the concept & importance of margin of safety and make them aware about the relevant costs for the management.

CONTENTS:

- Margin of Safety,
- Cost-Volume-Profit Relationship,
- Advantages of Marginal Costing
- Limitations of Marginal Costing
- Applications of Marginal Costing.
- Decisions Involving Alternative Choices:
- Concept of Relevant Costs,
- Steps in Decision Making,

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q5, 7, 8, 10

LONG ANSWER QUESTIONS: Q 8, 10, 13

OTHER ASSIGNMENT: ILLUSTRATIONS – Q 13, 14

SUGGESTED READING:

TEXT BOOK:

1 ibid 1 Page No.C.178 to C.211

LECTURES 49-52

OBJECTIVE:

To make students understand the decision making in an organization in various situations.

CONTENTS:

- Decisions Regarding Determination of Sales Mix,
- Exploring new Markets,
- Discontinuance of a Product Line,

- Make or Buy,
- Equipment Replacement, Change Versus Status Quo,
- Expand or Contract and
- Shut-Down or Continue.

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q13, 14, 15, 16

LONG ANSWER QUESTIONS: Q 17, 20, 21, 22

OTHER ASSIGNMENTS: ILLUSTRATIONS – Q 20,22, 23, 25

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 1 Page No. C.224 to C.247

ARTICLES:

- 1 Englund Hans & Gerdin Jonas, “Management Accounting and the Paradox of Embedded Agency: A Framework for Analyzing Sources of structural Change”, Elsevier, March 2018.
- 2 Xiaoling Chen Clara, “Management Control for Stimulating Different Types of Creativity: The Role of Budgets”, Journal of Management Accounting Research, Vol. 29, Issue 3, Fall 2017, Page No. 23.

LECTURE PLAN

HUMAN RESOURCE MANAGEMENT

BCOM (H)-205

COURSE OUTLINE
BCOM(H) II SEMESTER
HUMAN RESOURCE MANAGEMENT -BCOM(H)-205

L - 04, Credit - 04

OBJECTIVES: This Course will aid the students in having a clear understanding about the concepts, methods and techniques and issues involved in managing human resource so as to facilitate employing, maintaining and promoting a motivated force in an organization.

INTERNAL ASSESSMENT AND ASSIGNMENT: 25 marks

- | | |
|----------------------------------|----------|
| 1. Class Test-I – (Written Test) | 15 marks |
| 2. Class Assessment + Attendance | 10 marks |

COURSE CONTENTS:

UNIT I (12 Hours)

- Concept, Nature, Scope, Objectives and Importance of HRM;
- Evolution of HRM;
- Challenges of HRM;
- Personnel Management vs HRM;
- Strategies for the New Millennium;
- Empowerment, Human Capital; Mentoring; Flexi-time;
- Strategic HRM: Meaning and steps of Strategic HRM,

- Traditional HRM vs. Strategic HRM.

UNIT II (14 Hours)

- Human Resource Planning- Quantitative and Qualitative dimension.

- Job analysis

- job description and job specification;

- Job Enlargement;

- Job Enrichment

- Recruitment: Concept, sources, process, methods and techniques including e-recruitment, outsourcing, poaching);

- Selection: Concept and process; test and interview;

- placement
- induction
- Internal mobility and job changes: promotions, demotion, transfers and separation.

UNIT III

- Training and Development: Concept and Importance;
- Identifying Training and Development
- Needs;
- Designing Training Programmes;
- Role Specific and Competency Based Training;
- Evaluating Training Effectiveness;
- Management Development: Meaning, process and techniques;
- Career Planning;
- Succession Planning and Career Development.
- Compensation: concept and components of Employee Compensation - Base and Supplementary;
- job evaluation: Concept, Process and Significance

UNIT IV

(14 Hours)

- Performance appraisal: Nature and objectives;
- Techniques of performance appraisal (Traditional and modern methods),
- Limitations of Performance Appraisal,
- potential appraisal.
- Maintenance
- Employee health and safety;
- employee welfare;
- social security.
- Industrial relations- an overview,

- Employee Grievance: Concept and causes,
- Grievance: handling and redressal settlement machinery.

STUDY MATERIAL FOR THE SUBJECT

➤ TEXT BOOKS

1. **Author's Name:** C.B Gupta (ibid 1)
Title: Human Resource Management
Edition: Sixteenth Revised Edition **Year:** 2015
Publisher: Sultan Chand & Sons.
2. **Author's Name:** S.S Khanka (ibid 2)
Title: Human Resource Management- Text & Cases
Edition: First Edition (Reprint) **Year:** 2016
Publisher: S. Chand
3. **Author's Name(s):** Snell, Bohlander & Vohra (ibid 3)
Title: Human Resource Management- A South-Asian Perspective
Edition: Sixth Reprint **Year:** 2012
Publisher: Cengage Learning

➤ REFERENCE BOOKS

1. **Author's Name:** L.M Prasad (ibid 4)
Title: Human Resource Management
Edition: Third Edition (Reprint) 2015
Publisher: Sultan Chand & Sons
2. **Author's Name(s):** Dr. S.S. Khanka (ibid 5)
Title: Human Resource Management
Edition: Second **Year:** 2017
Publisher: S. Chand

➤ JOURNALS

1. HRM Review
2. HR Magazine
3. Harvard Business Review (HBR)
4. Advances in Developing HR
5. BVIMR Management Edge
6. The IUP Journal of Management Research
7. Journal of Human Values

LECTURES 1-2: SCOPE, OBJECTIVES AND IMPORTANCE OF HRM

OBJECTIVE:

To introduce the concept of HRM to the students and help them understand the need and importance of human resource in the organizational context.

CONTENTS:

- Nature of organizational Resources
- Definition of Human resources
- Definition of Human Resource Management
- Concept of personnel Management
- Concept of Human Resource Management
- Importance of HRM
- Similarities and differences in Personnel management and HRM

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 1,2,3,15, 21, 22

LONG ANSWER TYPE QUESTIONS: Q 1,2,3,4,10,11

OTHER ASSIGNMENTS:

- 1 ibid 1, Page No. 1.25, Q 1-6
- 2 ibid 2, Page No. 7, Q 1,2,3

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page No.1.3-1.25
- 2 ibid 2, Page No. 1-8

REFERENCE BOOK:

- 1 ibid 4, Page No.4-11

ARTICLES:

- 1 AlagarajaMeera, “ HRD and HRM Perspectives on Organizational Performance”, HRD Review, Vol. 12, No. 2, June 2013, pp. 117-143.
- 2 Zeidner, Rita, “Rebuilding HR”; HR Magazine May 2015, Vol. 60; No.4; pp: 26-34.

LECTURES 3-4

NATURE, SCOPE, FUNCTIONS OF HRM

OBJECTIVE:

To enable the students, understand the nature, scope, functions and objectives of HRM for ensuring better application of human talent for the organizational growth.

CONTENTS:

- Nature of Human Resource Management
 - A Part of Management Discipline
 - As a process
 - As a Continuous Process
 - Concerned with People
 - Directed towards Achievement of Objectives
 - Universal Existence
- Importance of Human Resource Management
 - Organizational Significance
 - Social Significance
 - Professional Significance
- Functions of Human Resource Management
 - Attract Human resources into the organizations
 - To develop and motivate them for better performance and
 - To integrate and maintain them in the organization.
- Objectives of Human Resource Management
 - Societal Objectives
 - Organizational Objectives
 - Functional Objectives
 - Personal Objectives

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 7,8,16,29

LONG ANSWER TYPE QUESTIONS: Q 23,24,26,27

OTHER ASSIGNMENTS:

- 1 ibid 1, Page No. 1.25, Q 7-11
- 2 ibid 2, Page No. 7, Q 3,4,5

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page No.1.9-1.17
- 2 ibid 2, Page No 1-8

REFERENCE BOOK:

- 1 ibid 4, Page No.11-12, 28-31

ARTICLES:

- 1 Joanne Sammer, “A Marriage of Necessity”, HR Magazine, October, 2011, pp 58-62.
- 2 Henry G. Jackson, “Flexible Workplaces: A Business Imperative”, HR Magazine, October, 2011, pp 10.
- 3 Robert J. Grossman, “The Care and Feeding of High-Potential Employees”, HR Magazine, August, 2011, pp 34-39.
- 4 Feffer Mark, “Processing People”, HR Magazine, October 2015, Vol. 60; No. 8; pp: 40-4
- 5 <https://www.skyhinews.com/news/business/not-business-as-usual-hr-primer-for-entrepreneurs/> (Nov 2017)

LECTURES 5-6

EVOLUTION OF HRM

OBJECTIVE:

To comprehend the origin of HRM and help students understand how it has evolved over a period of time and the new dimension added to bring it to the current form.

CONTENTS:

- Evolution of HRM
 - Factor of Production Concept
 - Paternalistic Concept
 - Humanistic Concept
 - Human Resource Concept
 - Partnership Concept
 - HRD Concept

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 2,25

LONG ANSWER TYPE QUESTIONS: Q 20,30

OTHER ASSIGNMENTS:

- 1 ibid 1, Page No 1.25, Q 12,14
- 2 ibid 2, Page No 7 Q 1,2,3

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page No. 1.17-1.21
- 2 ibid 2, Page No. 9-17

REFERENCE BOOK:

- 1 ibid 4, Page No. 24

ARTICLES:

- 1 Eric Krell, “Change Within”, HR Magazine, August, 2011, pp 43-50.
- 2 Peter Cappelli, “India’s Management Mind-Set”, HR Magazine, August, 2011, pp 59-62.
- 3 Elisabeth E. Bennet “Introducing New Perspective in Virtual Human Resource Development”, Advances in Developing Human Resources, Vol. 16, No. 3, August 2014, pp 263- 280
- 4 <https://www.marketplace.org/2017/10/30/business/human-resources-protect-employee-employer> (Oct 2017)
- 5 <http://www.thejakartapost.com/academia/2017/10/27/human-resources-more-relevant-than-ever.html> (Dec 2017)

LECTURES 7-9

HRM & STRATEGIC HUMAN RESOURCE MANAGEMENT

OBJECTIVE:

To help understand the difference between HR and strategic human resource management along with the growing importance of strategic orientation of organizations.

CONTENTS:

- Concept of Human Resource
- Concept of Strategic Human Resource Management
- Role of Strategic Human Resource Management
- Implementation of Strategic Human Resource Management
- Role of Human Resource Professional in Strategic HRM

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 26

LONG ANSWER TYPE QUESTIONS: Q 14, 25

OTHER ASSIGNMENTS:

- 1 ibid 1, Page No. 3.22-3.24, Q 1-4
- 2 ibid 2, Page No. 90, Q 1, 2, 3

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page No.3.1-3.24
- 2 ibid 2, Page No. 18-24

REFERENCE BOOK:

- 1 ibid 5, Page No. 12-13

ARTICLES:

- 1 Amy C. Edmondson, "Strategies for Learning from Failure", HBR, April 2011, pp 42-51.
- 2 Gino Francesca and Staats Bradley, "Why Organisations Don't Learn", Harvard Business Review, November 2015, pp 90-97
- 3 Jawahal David & Harindran H.R," The Influence of Affect on Acceptance of Human Resource Information Systems with special reference to Public Sector Undertaking ," The IUP journal of Management Research; Vol. XV, No. 2, April 2016, pp 33- 52.
- 4 <http://kathmandupost.ekantipur.com/news/2017-09-04/hr-management-is-about-catalysing-harmony.html> (Sept 2017)

LECTURES 10-12

STRATEGIES FOR THE NEW MILLENNIUM

OBJECTIVE:

To help the students understand the various models of HRM wherein the various stakeholders/activities, role and their impact is explained.

- Empowerment
- Human Capital
- Mentoring;
- Flexi-time

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 20,21,22,23,24

LONG ANSWER TYPE QUESTIONS: Q 31,32,33,34

OTHER ASSIGNMENT:

1 ibid 1, Page No.32.11, Q 1-5

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 1, Page No. 32.1-32.13, 38.1-38.37

ARTICLES

- 1 Krell Eric, “ Is HR Doing More with Less?”, HR Magazine, Vol. 58, No. 9, Sept 2013, pp 63-66
- 2 Feffer. M,“New Connections- Talent Management”, HR Magazine, April 2015; Vol. 60; No: 3; pp: 46-52
- 3 Valcour Monique, “Managing Yourself: Beating Burnout”, Harvard Business Review, November 2016, pp 88
- 4 <https://www.forbes.com/sites/forbeshumanresourcescouncil/2017/08/09/why-every-ceo-should-give-hr-a-seat-at-the-table/#1bd2cffd35bd> (Aug 2017)
- 5 <https://www.snhu.edu/about-us/news-and-events/2017/02/role-of-hr> (Feb 2017)

UNIT – II

LECTURE 11-14

STRATEGIC PLANNING AND HR PLANNING

OBJECTIVE:

The lecture intends to enable the students understand the advantages of integrating human resource planning and strategic planning. It helps to comprehend how an organization’s competitive environment, influences strategic planning.

CONTENTS:

- Concept of Human Resource Planning
- Qualitative & Quantitative Aspect
- Process of Human Resource Planning
- Importance of HR planning

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 1,2,9,14

LONG ANSWER TYPE QUESTIONS: Q 1,2,3,4,9

OTHER ASSIGNMENTS:

- 1 ibid 1, Page No. 5.19, Q 1-7
- 2 ibid 2, Page No. 37-38, Q 1-5

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page No.5.4-5.19
- 2 ibid 2, Page No. 27-38

ARTICLES:

- 1 Robert J. Grossman, “Eleven Initiatives for 2011”, HR Magazine, January, 2011, pp 22-27.
- 2 Karami. A et.al “ The Influence of HR Practices on Business Strategy and Firm Performance: A Case of Banking Industry in Iran”; The IUP Journal of Management Research; January 2015; Vol XIV; No. 1; pp: 30-4.
- 3 <http://www.straitstimes.com/business/companies-markets/human-capital-vital-to-business-success> (Oct 2017)
- 4 <https://topics.amcham.com.tw/2017/08/expanding-role-hr-management/> (Aug 2017)
- 5 <https://www.prnewswire.com/news-releases/new-case-studies-highlight-importance-of-succession-planning-300567070.html> (Dec 2017)

LECTURES 15-18

JOB ANALYSIS- JOB DESCRIPTION AND JOB SPECIFICATION, JOB ENRICHMENT

OBJECTIVE:

Enabling students understand Job Analysis and the various factors considered in designing, Job Description and Job Specification.

CONTENTS:

- Concept of Job Analysis
- Objectives of Job Analysis
- Significance of Job Analysis
- The process of Job Analysis
 - Organizational analysis
 - Organizing job analysis programme
 - Deciding the uses of job analysis information
 - Selecting representative jobs for analysis
 - Understand job design
 - Collection of data
 - Developing a job description
 - Preparing job specification
- Techniques of Job Analysis
 - Job performance
 - Personal Observation
 - Interview
 - Questionnaire
 - Critical Incidents
 - Log Records
- Job Description
 - Concept
 - Uses of job description
 - Content of job description
 - Guidelines for preparing job description
 - Distinction between job analysis and job description
- Job specification
- Role Analysis
- Job Enrichment

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 3,4,6,7,8,16

LONG ANSWER TYPE QUESTIONS: Q 5,6,10,11,12

OTHER ASSIGNMENTS:

- 1 ibid 1, Page No. 6.27-6.28, Q 1, 2, 11-13
- 2 ibid 2, Page No.39-52, Q 1-5

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page No. 6.2- 6.27
- 2 ibid 2, Page No. 138-158

LECTURES 19-24

RECRUITMENT AND SELECTION, PLACEMENT AND INDUCTION; JOB CHANGES – TRANSFERS, PROMOTIONS/DEMOTIONS, SEPARATIONS.

OBJECTIVE:

The objective of these lectures is to introduce the students with the entire concept of Recruitment and Selection and the methods that may be adopted by the organizations to identify and select the right fit.

CONTENTS:

- Recruitment and Selection
 - Meaning of Recruitment
 - Process of Recruitment
 - Recruitment Policy
 - Sources of Recruitment
 - Techniques of Recruitment
 - Considerations in Recruitment
 - Meaning of Selection
 - Steps in Selection Process
 - Selection Testing
 - Selection Interviewing
- Placement and Induction
 - Meaning of Placement
 - Objectives of Induction
 - Benefits of Induction
 - Contents in an Induction program
 - Phases of Induction program
 - Effectiveness of Induction program
 - Socialization
- Job Changes
 - Meaning of Internal Mobility
 - Meaning of Promotion
 - Need of Promotion
 - Types of Promotion
 - Policy of Promotion

- Meaning of Transfer
- Need of Transfer
- Types of Transfer
- Policy of Transfer
- Meaning of Demotion
- Causes of Demotion
- Policy of Demotion
- Meaning of Separations
- Forms of Employee Separations

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 17,18,19,20,21,22

LONG ANSWER TYPE QUESTIONS: Q 27,28,29,30

OTHER ASSIGNMENTS:

- 1 ibid 1, Page No. 7.34, Q 7, 12, Page No. 8.10, Q 1-5
- 2 ibid 2, Page No. 65-66, Q 4,5,6, Page No.84-85, Q4-8, Page No. 93, Q6-8

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page No. 7.1-7.40, 8.2-8.11
- 2 ibid 2, Page No. 53-67, 68-86, 87-94

REFERENCE BOOK:

- 1 ibid 4, Page No. 218-273

ARTICLES

- 1 ChandioSuniti,” E-Recruitment- A Better HR Recruitment Practice- A Study on IT Firm in Delhi and NCR”, BVIMR Management Edge, Vol.6, No.2, July-Dec-2013, pp 25-33
2. Premezic Chamorro Tomas, “Job search-Ace the Assessment”, Harvard Business Review, July-August 2015, pp 116-120
3. Robb. Drew,” New Core Unbounding Portals Provide a Warmer Welcome, HR Magazine, Vol. 60, No. 10, December 2015/Jan 2016, pp: 58- 60.
4. Robb. Drew,” New Core Unbounding Portals Provide a Warmer Welcome, HR Magazine, Vol. 60, No. 10, December 2015/Jan 2016, Pages: 58- 60.
5. <http://english.vietnamnet.vn/fms/business/190634/recruiting---retaining.html> (Nov 2017)
6. <http://www.thehansindia.com/posts/index/Indian-Business/1970-01-01/AI-and-Robotics-considered-future-skills-for-employment-by-college-graduates/343682> (Dec 2017)

7. <https://themoscowtimes.com/articles/recruitment-at-a-glance-overview-and-trends-59839> (Dec 2017)
8. <https://indiablooms.com/finance-details/8234/the-9-essential-skills-of-human-resource-management-how-many-do-you-have.html> (Dec 2017)

UNIT - III

LECTURES 25-30

TRAINING AND DEVELOPMENT

OBJECTIVE:

The objective of these lectures is to introduce the students comprehend the training and development initiatives an organization undertakes to help employees become more efficient and effective.

CONTENTS:

- Training
 - Concept of Training
 - Need for Training
 - Importance of Training
 - Types of Training
 - Identifying Training Needs
 - Objectives of Training
 - Designing a Training Programme
 - Techniques of Training
 - Evaluating Training Effectiveness
 - Retraining
- Development
 - Concept of Executive Development
 - Objectives of Executive Development
 - Importance of Executive Development
 - Process of Executive Development
 - Methods and Techniques of Executive Development
 - Principles of Executive Development

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 1,2,3,4,5,6,

LONG ANSWER TYPE QUESTIONS: Q 1,2,3,4,7,14, 15

OTHER ASSIGNMENTS:

- 1 ibid 1, Page No. 9.25, Q 16,17,19, Page No. 10.18, Q 1-5
- 2 ibid 2, Page No. 121, Q 1-9, Page No. 130, Q 1-8

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page No. 9.3-9.23, 10.1-10.18
- 2 ibid 2, Page No. 97-106, 123-130

REFERENCE BOOK:

- 1 ibid 4, Page No. 353-398

ARTICLES:

- 1 Krell Eric, “Get Sold on Training Incentives”, HR Magazine, Feb 2013, pp 57-60.
- 2 Fox Adrienne, “Help Managers Shine”, HR Magazine, Feb 2013, pp 43-46.
- 1 Mittal Arun and Kaur Manpreet, Evaluating Training Programs for Women Employees in Public Sector Enterprises: A Case Study of DLW”, BVIMR Edge, Vol 6, no. 1, Jan-June 2013, pp 51-56.
- 2 Gino Francesca and Staats Bradley, “Why Organisations Don’t Learn”, Harvard Business Review, November 2015, pp 90-97
- 3 Lakra. M. R. “ Assessment of Employee Training: The Case of Steel Industry in India”, the IUP Journal of Management Research, Vol. XV No.4, October 2016, pp 59- 75.
- 4 <https://www.deccanchronicle.com/lifestyle/health-and-wellbeing/151217/andhra-pradesh-pharma-firms-train-freshers-to-fill-gap-in-skill-development.html> (Dec 2017)
- 5 <https://businessnewswales.com/training-staff-an-expensive-cost-or-key-development/> (Dec 2017)
- 6 <https://nextcity.org/daily/entry/job-training-programs-shouldnt-overlook-small-businesses> (Nov 2017)
- 7 <http://www.telegraph.co.uk/business/ready-and-enabled/staff-training-developments/> (Nov 2017)
- 8 <https://www.fin24.com/Opinion/how-to-ensure-that-companies-dont-waste-their-money-on-training-interventions-20171114> (Nov 2017)

LECTURES 31 -35

CAREER MANAGEMENT

OBJECTIVE:

The objective of this lecture is to introduce the students to the concept of career planning and development for ensuring that the employees are aware of the growth opportunities available to them in the organization.

CONTENTS:

➤ **Managing Careers**

- Concept of Career
- Career Stages
- Career Planning
- Career Planning Process
- Career Planning and Manpower Planning
- Career Planning and Succession Planning
- Career Development
- Career Development Programme
- Innovative Corporate Career Development Initiatives
 - Provide each employee with an individual budget
 - Offer on-site or online career centers
 - Encourage role reversal
 - Establish a “corporate campus”
 - Help organize “career success teams”
 - Provide career coaches
 - Provide career planning workshops
 - Computerized on- and offline programs are available for improving the organizational career planning process

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 9, 10 , 21

LONG ANSWER TYPE QUESTIONS: Q 19 , 23 , 25 , 26

OTHER ASSIGNMENTS:

1. ibid 1, Page No. 11.16, Q 1-9,14-18

2. ibid 2, Page No. 97-106

SUGGESTED READINGS:

TEXT BOOKS:

1 ibid 1, Page No. 11.1-11.16

2 ibid 2, Page No. 97-106

REFERENCE BOOK:

1 ibid 4, Page No. 321-345

ARTICLES:

1. Betsy Larson, “ Custom Careers”, HR Magazine, June 2013, pp 54-56
2. Sharma Hemant and Sharma Dharendra, “Human development index: Revisited-Integration of Human Values”, Journal of Human Values, April 2015, Vol.21, No.1, pp.23-36

LECTURES 36-40

JOB EVALUATION

OBJECTIVE:

The objective of these lectures is to enable the students understand the process of identifying the net worth of the job and the various factors involved in calculating the same.

CONTENTS:

- Job Evaluation
 - Concept of Job Evaluation
 - Objectives of Job Evaluation
 - Process of Job Evaluation
 - Advantages of Job Evaluation
 - Limitations of Job Evaluation
 - Methods of Job Evaluation
 - Quantitative Methods
 - Non Quantitative Methods
 - Merits & demerits of Different Methods

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 13 , 15, 16

LONG ANSWER TYPE QUESTIONS: Q 11 , 12

OTHER ASSIGNMENTS:

- 1 ibid 1, Page No. 15.12, Q 3,5,14
- 2 ibid 2, Page No.160-161, Q 1, 3,6, 10

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page No. 15.1-15.14
- 2 ibid 2, Page No. 151-161

REFERENCE BOOK:

- 1 ibid 4, Page No. 483-487

LECTURES 41-44

COMPENSATION MANAGEMENT

OBJECTIVE:

The objective of these lecture is to enable the students to understand the compensation structure, components of the compensation and various types of compensation to motivate the employees.

CONTENTS:

- Compensation
 - Concept of Compensation
 - Compensation Management
 - Contingent factors in Compensation Plan
 - Wage Salary Differentials
 - Wage Structure
 - Methods of Wage Payment
 - Meaning of Wage Incentives
 - Essentials of Sound Incentive Plan
 - Types of Wage Incentive Plans
 - Concept of Profit sharing
 - Labour Co-Partnership
 - Fringe Benefits

ASSIGNMENTS FROM QUESTION BANK:

LONG ANSWER QUESTIONS: Q 8 , 17,18

OTHER ASSIGNMENTS:

- 1 ibid 1, Page No. 16.29-16.30, Q1-3
- 2 ibid 2, Page No.174, Q 1,2

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page No. 16.1-16.30
- 2 ibid 2, Page No. 162-175

REFERENCE BOOK:

- 1 ibid 4, Page No. 478-512

UNIT – IV

LECTURES 45-48

PERFORMANCE AND POTENTIAL APPRAISAL

OBJECTIVE:

The objective of these lectures is to introduce the students to the measurement techniques of performance and identify the gaps to identify their training needs and also enhance their performance.

CONTENTS:

- Performance and Potential Appraisal
 - Concept of Performance Appraisal
 - Objectives of Performance Appraisal
 - Importance of Performance Appraisal
 - Performance Appraisal Process
 - Establishing Performance Standards
 - Communicating the Standards
 - Measuring Performance
 - Comparing the actual with the Standards
 - Discussing the Appraisal
 - Taking Corrective Actions
 - Limitation of Performance Appraisal
 - Essentials of an Effective Performance Appraisal System
 - Techniques of Performance Appraisal
 - Performance Appraisal through MBO
 - 360 Degree Appraisal Technique
 - Performance Appraisal of Managers
 - Performance Appraisal Interview
 - Potential Appraisal

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 1,2,3,4,5,13

LONG ANSWER TYPE QUESTIONS: Q 6,7,8,9

OTHER ASSIGNMENTS:

- 1 ibid 1, Page No. 14.38-14.42, Q 5,10,14,17
- 2 ibid 2, Page No. 364, Q 1-6, 11

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page No. 14.3-14.38
- 2 ibid 2, Page No. 343-365

REFERENCE BOOK:

- 1 ibid 4, Page No. 436-476

ARTICLES:

- 1 Lytle Tamara, “ Linking Executive Pay to Performance”, HR Magazine, Vol. 58, No.9, Sept. 2013, pp 59-62
2. Jurnal Teddy and Nabiha Siti, “Performance Management system for Local Government: the Indonesian experience”, Global Business review, June 2015, Vol.16, No.3, pp.351-363
3. Avava Mudhan, H.R & Krishanvari. R, “ Establishing Content Validity For New Performance Management Capacity Quality scale”, The IUP Journal of Management Research; Vol. XV No.3, July 2016, pp 20- 43.
4. Sami Ramandeep,” An Analysis of Performance Appraisal Systems and Career Development Programs in Manufacturing sector,” The IUP Journal of Management Research, Vol. XV No.3, July 2016, pp 61- 74.
5. Chouhan Vineet eternal , “ Analyzing the Performance Appraisal System of a Public Sector Organization In India; the Case of Rajasthan State Mines and Minerals Limited”, “The IUP Journal of Management Research, Vol XV, No. 1, January 2016, pp 48- 74.
6. <https://www.business2community.com/human-resources/importance-continuous-feedback-change-management-01971399> (Dec 2017)
7. <https://www.trainingjournal.com/articles/features/real-time-performance-management-process> (Dec 2017)

LECTURES 49-52

SAFETY, HEALTH, SOCIAL SECURITY ISSUES

OBJECTIVE:

The objective of this lecture is to introduce the students to the safety and health provisions an organization has to observe for the well being of their employee.

CONTENTS:

- Safety and Health Management
 - Safety
 - Causes of Accidents
 - Safety Measures
 - Statutory Provisions Concerning Safety
 - Health Management
 - Statutory Provisions Concerning Health
 - Employee Stress and Mental Health
 - Causes of Stress
 - Effects of Stress
 - Stress management
 - Role of HR Department in Employee Safety and Health
- Social Security
 - Concept and Scope
 - Types of Social Security
 - Social Security Measures in India
 - Social Security Legislations in India
- Industrial relations- an overview,
- Employee Grievance: Concept and causes,
- Grievance: handling and redressal settlement machinery.

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 16,17,18,19,20

LONG ANSWER TYPE QUESTIONS: Q 26,27,28,29,30

OTHER ASSIGNMENT:

- 1 ibid 1, Page No. 20,18, Q 1-3
- 2 ibid 2, Page No. 251, Q 1,2,6,7

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page No. 20.1-20.18
- 2 ibid 2, Page No. 244-251

REFERENCE BOOK:

- 1 ibid 6, Page No. 503-517

ARTICLES

1. <https://economictimes.indiatimes.com/news/economy/policy/modi-may-give-india-its-first-employment-policy-in-the-coming-budget/articleshow/62075823.cms> (Dec 2017)
2. <http://www.sbnonline.com/article/educating-employees-health-plan/> (Nov 2017)
3. <http://labour.nic.in/sites/default/files/SS%20Policy%20%26amp%3B%20Code%20-%20Full%20presentation%2024-4-17.pdf> (Oct 2017)
4. <http://www.india-briefing.com/news/introduction-social-security-system-india-6014.html/> (May 2017)

LECTURE PLAN

BUSINESS ETHICS & CORPORATE SOCIAL RESPONSIBILITY

B.COM - 207

COURSE OUTLINE
B.COM-III SEMESTER
BUSINESS ETHICS & CORPORATE SOCIAL RESPONSIBILITY
B.COM 207

OBJECTIVES:

L - 4 Credits - 04

To acquaint students with the basics of business ethics and corporate social responsibility of business.

INTERNAL ASSESSMENT AND ASSIGNMENT

25 Marks

1. Class Test-I - (Written Test)

15 Marks

2. Class Assessment + Attendance

10 Marks

COURSE CONTENTS:

A. INTRODUCTION & ETHICS

(14 Hours)

- Concept of Values
- Types and Formation of Values
- Values and Behavior
- Values of Indian Managers
- Ethical Decision Making.
- Management Process and Ethics
- Ethical Decision Making, Ethical Issues
- Ethos of Vedanta in Management
- Relevance of Ethics and Values in Business.

B. KNOWLEDGE AND WISDOM, STRESS MANAGEMENT & CONCEPT OF DHARMA & KARMA YOGA:

(14 Hours)

- Meaning of Knowledge and Wisdom
- Difference between Knowledge and Wisdom
- Knowledge Worker versus Wisdom Worker
- Concept of Knowledge Management and Wisdom management
- Wisdom Based Management.
- Meaning of stress management
- Sources and Consequences of Stress
- Stress Management and Detached Involvement
- Concept of Karma and Kinds of Karam Yoga
- Nishkam Karma, and Sakam Karma
- Total Quality Management
- Quality of life and Quality of Work Life.

C. UNDERSTANDING PROGRESS, AND SUCCESS - RESULTS & MANAGING TRANSFORMATION & UNDERSTANDING SUCCESS (14 Hours)

- Progress and Results Definition
- Functions of Progress
- Transformation & Need for Transformation
- Process & Challenges of Transformation.
- Definitions of Success
- Principles for Competitive Success
- Prerequisites to Create Blue Print for Success
- Successful Stories of Business Gurus.

D. CORPORATE SOCIAL RESPONSIBILITY & CORPORATE GOVERNANCE (14 Hours)

- Corporate Responsibility of Business- Employees, Consumers and Community
- Corporate Governance Code of Corporate Governance
- Consumer Protection Act
- Unethical issues in Business

STUDY MATERIAL FOR THE SUBJECT

Following will be the study material for topics of Business ethics & corporate social responsibility and students are advised to go through the material for thorough understanding of the subject. The students are expected to actively participate in the discussions in the class, so that they may be able to gain insight and develop skills for handling inter personal and group processes, in addition to familiarize themselves with concepts and theories.

➤ MAIN TEXT BOOKS

1. **Author's Name(s):** Fernando, A.C.
Title: Business Ethics
Edition: 2nd **Year:** 2013
Publisher: Pearson Education (ibid 1)
2. **Author's Name(s):** Mandal S.K
Title: Ethics in business and corporate governance
Edition: 2nd **Year:** 2012
Publisher: Mc Graw hill Education (ibid 2)

➤ REFERENCE BOOKS

1. **Author's Name(s):** Govindarajan.M, Natarajan.S, Senthilkumar, V.S.
Title: Professional Ethics and Human Values
Edition: 1st **Year:** 2013
Publisher: PHI (ibid 3)
2. **Author's Name(s):**Rao, A.B.
Title: Business Ethics and Professional Values
Edition:1st**Year:** 2012
Publisher: Excel book (ibid 4)
- 3.**Author's Name(s):**.Manuel G.Velasquez
Title: Business ethics concepts
Edition: 7th **Year:** 2017
Publisher: Printice Hall of India (ibid 5)

➤ PERIODICALS

1. Journal of Human Values
2. IIMB Management Review
3. IUP Journal of Corporate Governance
4. IUP Journal of Management Research
5. BVIMR Management Edge
6. Journal of Business Ethics

UNIT 1

LECTURES 1-3

INTRODUCTION TO VALUES

OBJECTIVE:

The objective of these lectures is to make the students well versed with the meaning & importance of the concept of values in today's dynamic environment.

CONTENTS:

- Concept of Values
- Meaning of Values
- Characteristics of Values
- Importance of Values
- Types of values
 - Personal values
 - Family values
 - Social-cultural values
 - Material values
 - Spiritual values
 - Moral values
- Formation of Values
 - Physical skill formation
 - Values complete skills
 - Higher level skill formation
 - Value as spiritual skills
- Values & Behavior
 - Role of values in behaviour
 - Employees behaviour
 - Managers behaviour

ASSIGNMENT FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q1,2,3,4

SHORT ANSWER QUESTIONS: Q 1, 2, 3, 4, 5,26

LONG ANSWER QUESTIONS: Q 1,2,3,4,27

OTHER ASSIGNMENTS:

1 ibid 2, Page No. 40, Q 1, 2, 3, 4, 7

2 ibid 3, Page No.32, Q1, 2, 3, 4

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 2, Page No. 1-19

REFERENCE BOOK:

1 ibid 3, Page No. 3-30

ARTICLES:

1. Kahneman, D., & Tversky, A. (2013). Choices, values, and frames. In Handbook of the Fundamentals of Financial Decision Making: Part I (pp. 269-278).
2. Triandis, H. C. (1979). Values, attitudes, and interpersonal behavior. In Nebraska symposium on motivation. University of Nebraska Press.

LECTURES 4-6

ETHICS AND MANAGEMENT

OBJECTIVE:

The objective of these lectures is to make students understand the terms- Ethics & management and its relevance in the process of ethical decision making. Also, to throw some light on the role of ethics in management.

CONTENTS:

- Values of Indian Managers
 - Qualities of great managers
 - Values in great managers
 - Indian scenario-case studies
- Ethical Decision Making.
 - Meaning of ethical decision making
 - Framework for understanding ethical decision making
 - Process of ethical decision making
 - Theories of ethics
- Management Process and Ethics
 - Ethical strategic management
 - Integrating ethics in management process
 - Role of ethics in management

ASSIGNMENT FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q5,6,7

SHORT ANSWER QUESTIONS: Q 5,6, 7, 8

LONG ANSWER QUESTIONS: Q 4,5,8,9

OTHER ASSIGNMENTS:

1 ibid 2, Page No. 30-40, Q 4, 5, 8, 9

2 ibid 3, Page No.35-45, Q4, 5, 6

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 2, Page No. 20-25

REFERENCE BOOK:

1 ibid 3, Page No. 40-47

ARTICLES:

1. Mulej, M., Potočan, V., & Rosi, B. (2005). ETHICS OF INTERDEPENDENCE–SOLUTION FOR CONFLICTS BETWEEN HOLISTIC AND SPECIALISTIC THINKING. In 6^{eme} Congres Europeen de Science des Systemes.
2. Chapman, F. (1928). Lectures on Legal Ethics. Temp. LQ, 3, 99.

LECTURES 7-8

ETHICAL DECISION MAKING

OBJECTIVE:

The objective of these lectures is to make the students aware of the ethical models for making business decisions and the ethical issues in various industries.

CONTENTS:

- Decision making
- Determinants of ethical decision making
- Josephson's Six pillars of Character and business decision making
- Ethical models for making business decisions
- Framework for making good ethical decisions in business

ASSIGNMENT FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q9,10,12,13

SHORT ANSWER QUESTIONS: Q 10,11,12,13

LONG ANSWER QUESTIONS: Q 12,13, 14,15

OTHER ASSIGNMENTS:

- 1 ibid 2, Page No. 50, Q 11,12,13,14,15
- 2 ibid 3, Page No.50, Q7,9,10

SUGGESTED READINGS:

TEXT BOOK:

- 1 ibid 2, Page No. 30-40

REFERENCE BOOK:

- 1 ibid 3, Page No. 50-60

ARTICLES:

1. Davis, J. R., & Welton, R. E. (1991). Professional ethics: Business students' perceptions. *Journal of Business Ethics*, 10(6), 451-463.
2. Solomon, R. C. (1992). Ethics and excellence: Cooperation and integrity in business.

LECTURES 9-10

ETHICAL ISSUES

OBJECTIVE:

The objective of these lectures is to make students gain a better understanding of the concepts pertaining to ethical issues in various industries.

CONTENTS

- Ethical issues
 - Ethical issues in Marketing & Advertisement
 - Ethical issues in Finance & Accounting
 - Ethical issues in HRM
 - Ethical issues in Production & Operations Management
 - Ethical issues in IT industry

ASSIGNMENT FROM QUESTION BANK:

UNIT I

MULTIPLE CHOICE QUESTIONS: Q14,15,16

SHORT ANSWER QUESTIONS: Q 16,17,18,20,22,29

LONG ANSWER QUESTIONS: Q 16,18,20,21,22,30

OTHER ASSIGNMENTS:

- 1 ibid 2, Page No. 90, Q 5, 6, 7, 8
- 2 ibid 3, Page No95, Q8, 9, 10, 11

SUGGESTED READINGS:

TEXT BOOK:

- 1 ibid 2, Page No. 45-60

REFERENCE BOOK:

- 1 ibid 3, Page No. 70-85

ARTICLES:

1. Eysenbach, G., & Till, J. E. (2001). Ethical issues in qualitative research on internet communities. *Bmj*, 323(7321), 1103-1105.
2. Slade, S., & Prinsloo, P. (2013). Learning analytics: Ethical issues and dilemmas. *American Behavioral Scientist*, 57(10), 1510-1529.

LECTURES 11-12

ETHOS OF VEDANTA IN MANAGEMENT & RELEVANCE OF ETHICS AND VALUES IN BUSINESS

OBJECTIVE:

The objective of these lectures is to make students gain a better understanding of the concepts pertaining to Ethos in management.

CONTENTS

- Ethos of Vedanta in management
 - Principles of Indian Ethos
 - Dharma Sutras
 - Ethics of Jainism and Buddhism
 - The charvaka ethics of gross Hedonism
 - Advainta Vedanta (Shankara)
 - PatanjaliSutra : Eight fold path of yoga
 - Ethics of the Bhagvad Gita

ASSIGNMENT FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q17,18,19,20

SHORT ANSWER QUESTIONS: Q 16,17,18,20,22

LONG ANSWER QUESTIONS: Q 16,18,20,21,22

OTHER ASSIGNMENTS:

- 1 ibid 2, Page No. 80, Q 1, 2, 3, 4
- 2 ibid 3, Page No85, Q1, 2, 3, 4

SUGGESTED READINGS:

TEXT BOOK:

- 1 ibid 2, Page No. 45-60

REFERENCE BOOK:

- 1 ibid 3, Page No. 70-85

ARTICLES:

1. Ranjan Chatterjee, S. (2009). Managerial Ethos of the Indian Tradition: Relevance Of A Wisdom Model. *Journal of Indian Business Research*, 1(2/3), 136-162.
2. Phadnis, N. Y. (2012). Contribution of Ancient Indian Ethos in Developing Global Mindset in Leadership and Management. In *Proceedings of International Conference on Business Management & IS (Vol. 1, No. 1)*.

LECTURES 13-14

ETHOS OF VEDANTA IN MANAGEMENT & RELEVANCE OF ETHICS AND VALUES IN BUSINESS

OBJECTIVE:

The objective of these lectures is to make students gain a better understanding of the relevance of ethics in decision making.

CONTENTS

- Relevance of ethics and values in decision making
 - Concept of Beliefs, values, attitude
 - Concept of Virtue ethics
 - Importance of ethics in decision making
 - Case studies on ethics and values in business

ASSIGNMENT FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q20,21,22,23

SHORT ANSWER QUESTIONS: Q 16,17,15,20,23

LONG ANSWER QUESTIONS: Q 16,18,219,21,25

OTHER ASSIGNMENTS:

- 1 ibid 2, Page No. 90, Q 1, 2, 3, 4
- 2 ibid 3, Page No. 95, Q1, 2, 3, 4

SUGGESTED READINGS:

TEXT BOOK:

- 1 ibid 2, Page No. 45-60

REFERENCE BOOK:

- 1 ibid 3, Page No. 70-85

ARTICLES:

1. Merritt, M. (2000). Virtue ethics and situationist personality psychology. Ethical theory and moral practice, 3(4), 365-383.

2. Harman, G. (1999, January). Moral philosophy meets social psychology: Virtue ethics and the fundamental attribution error. In Proceedings of the Aristotelian society (pp. 315-331). Aristotelian Society.

UNIT II

LECTURES 15-17

KNOWLEDGE & WISDOM

OBJECTIVE:

The objective of these lectures is to highlight the difference between the terms –knowledge and wisdom, and to have a better understanding of the 2 kinds of workers- knowledge workers and wisdom workers.

CONTENTS:

- Meaning of knowledge
- Meaning of wisdom
- Difference between knowledge & wisdom
- Concept of knowledge workers
- Concept of wisdom workers
- Difference between knowledge worker and wisdom workers
- Ways to turn knowledge into wisdom
- Case studies on knowledge and wisdom workers

ASSIGNMENT FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q1,2,3,4

SHORT ANSWER QUESTIONS: Q 1,2,3,4

LONG ANSWER QUESTIONS: Q 1,2,4,5

OTHER ASSIGNMENTS:

- 1 ibid 2, Page No. 110, Q 1, 2, 3, 4
- 2 ibid 3, Page No. 100, Q1, 2, 3, 4

SUGGESTED READINGS:

TEXT BOOK:

- 1 ibid 2, Page No. 75-95

REFERENCE BOOK:

1 ibid 3, Page No. 90-110

ARTICLES:

1. Maxwell, N. (2007). From knowledge to wisdom: A revolution for science and the humanities.
2. Arazy, O. F. E. R., Morgan, W., & Patterson, R. (2006, December). Wisdom of the crowds: Decentralized knowledge construction in Wikipedia. In 16th Annual Workshop on Information Technologies & Systems (WITS) Paper.

LECTURES 18-19

KNOWLEDGE BASED AND WISDOM BASED MANAGEMENT

OBJECTIVE:

The objective of these lectures is to acquaint the students with knowledge based management and wisdom based management.

CONTENTS

- Concept of knowledge management
- Features of knowledge management
- Importance of knowledge management
- Concept of wisdom management
- Features of Wisdom management
- Importance of Wisdom management
- Concept of wisdom based management
- Difference between knowledge management and wisdom based management
- Case studies on managers approach towards knowledge management
- Case studies on managers approach towards wisdom management

ASSIGNMENT FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q5,6,7,8

SHORT ANSWER QUESTIONS: Q 5,6,7,8,9

LONG ANSWER QUESTIONS: Q 6,7,8,10

OTHER ASSIGNMENTS:

- 1 ibid 2, Page No. 110, Q 4,5,6,9
- 2 ibid 3, Page No. 100, Q4,5,6,7

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 2, Page No. 100-120

REFERENCE BOOK:

1 ibid 3, Page No. 115-135

ARTICLES:

1. Pandey, T N, “ The Concept of CSR under Companies Act 2013-Whether well conceived”, Chartered Secretary, Vol XLIII, No. 12, Dec 2013, pp. 1502-1504.
2. Social and Environmental Responsibility: Case study of HUL Ltd., Shahshank Shah, Journal of Human Values, April 2011, Volume 17, Number.1, pp. 23-42.
3. Achatya Ajay, “CSR: New Management Strategy for Future Business”, BVIMR Management Edge, Vol.6, No.2, July-Dec 2013, pp. 101-107.

LECTURES 20-22

STRESS MANAGEMENT

OBJECTIVE:

The objective of these lectures is to highlight the concept of stress, its causes & consequences and how detached involvement helps in stress management.

CONTENTS

- Concept of stress
- Management of stress
- Characteristics of stress management
- Types of stress
- Sources of stress
- Consequences of stress
- Concept of detached involvement
- Features of detached involvement
- Importance of detached involvement
- Management by detached involvement
- Managing stress at workplace
- Case studies on stress management

ASSIGNMENT FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q9,10,11,12

SHORT ANSWER QUESTIONS: Q 10,11,12,15

LONG ANSWER QUESTIONS: Q 11,12,13,15

OTHER ASSIGNMENTS:

1 ibid 2, Page No. 145, Q 1,2,3,4

2 ibid 3, Page No130, Q 1,2,3,5

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 2, Page No. 135-155

REFERENCE BOOK:

1 ibid 3, Page No. 140-165

ARTICLES:

1. Vishnumurthy, V., Chandrakumar, S., & Sirer, E. G. (2003, June). Karma: A secure economic framework for peer-to-peer resource sharing. In Workshop on Economics of Peer-to-peer Systems (Vol. 35, No. 6).
2. Engardio, P., & McGregor, J. (2006). Karma capitalism. Business Week, 4007, 84-91.

LECTURES 23-25

KARMA

OBJECTIVE:

The objective of these lectures is to have a good understanding of the term karma, its types and how relevant it is in today's working environment.

CONTENTS

- Concept of karma
- Origin of the term karma
- Kinds of karma
 - Sanchita
 - Prarabdha

- Kriyamana
- Karma at workplace
- Kinds of karma yoga
- Concept of nishkama karma(detached involvement)
- Relevance of nishkama karma
- Concept of sakam karma(attached involvement)
- Relevance of sakam karma
- Difference between nishkama karma and sakam karma
- Ideologies of karma in Bhagvad Gita

ASSIGNMENT FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q15,16.18.19

SHORT ANSWER QUESTIONS: Q 20,21,22,29,30

LONG ANSWER QUESTIONS: Q 20,21,22,28,29

OTHER ASSIGNMENTS:

- 1 ibid 2, Page No. 145, Q 5,6,7,8
- 2 ibid 3, Page No130, Q 4,5.6

SUGGESTED READINGS:

TEXT BOOK:

- 1 ibid 2, Page No. 160-185

REFERENCE BOOK:

- 1 ibid 3, Page No. 170-195

ARTICLES:

1. Singh, B. D. (1999). Relevance of Nishkama Karma Yoga in today's business world. Vision, 3(2), 26-31.
2. Satpathy, B. (2008). Transformational management and Karma-Yoga linkage. Sri Lankan Journal of Human Resource Management, 1(2).

LECTURES 26-28

QUALITY MANAGEMENT

OBJECTIVE:

The objective of these lectures is to acquaint students with total quality management, its principles, emergence & relevance. Also, to gain a better understanding of the term quality of life, its nature, scope and dimensions.

CONTENTS:

- Total Quality Management
 - Meaning of Total Quality Management
 - Features of TQM
 - Principles of TQM
 - Emergence of TQM
 - Implementing TQM
 - Practicing TQM
- Quality of life and Quality of Work Life.
 - Meaning of quality of life
 - Meaning of quality of work life
 - Nature & Scope of quality of work life
 - Importance of quality of work life
 - Factors influencing the quality of work life
 - Dimensions of quality of work life
 - Indian approaches to QWL
- Case studies on quality management
- Case studies on Quality of work life

ASSIGNMENT FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q20,21,22,23,24

SHORT ANSWER QUESTIONS: Q 23,24,25,28

LONG ANSWER QUESTIONS: Q 23,24,25,29

OTHER ASSIGNMENTS:

- 1 ibid 2, Page No. 150, Q 1,2,3,4
- 2 ibid 3, Page No145, Q 1,2,3

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 2, Page No. 190-210

REFERENCE BOOK:

1 ibid 3, Page No. 200-225

ARTICLES:

1. Shiba, S., Graham, A., & Walden, D. (1993). A new American TQM: Four practical revolutions in management (pp. 411-460). Portland, OR: Productivity Press.
2. Cua, K. O., McKone, K. E., & Schroeder, R. G. (2001). Relationships between implementation of TQM, JIT, and TPM and manufacturing performance. Journal of operations management, 19(6), 675-694.

UNIT III

LECTURES 29-32

UNDERSTANDING PROGRESS AND SUCCESS

OBJECTIVE:

The objective of these lectures is to create an understanding about progress and success in a business organization.

CONTENTS:

- Progress and Results Definition
 - Meaning of Progress
 - Defining Results
 - Understanding the importance of the Results
- Functions of Progress
 - Role of Progress in an organization
 - Individual and organizational Progress

ASSIGNMENT FROM QUESTION BANK:

SHORT ANSWER QUESTIONS: Q 1, 2, 3, 4, 5

LONG ANSWER QUESTIONS: Q 1,2,3,4

OTHER ASSIGNMENTS:

- 1 ibid 3, Page No. 190, Q 1, 2, 3, 4, 7
- 2 ibid 4, Page No.184, Q1, 2, 3, 4

SUGGESTED READINGS:

TEXT BOOK:

- 1 ibid 2, Page No. 160-190

REFERENCE BOOK:

- 1 ibid 3, Page No. 140-180

ARTICLES:

1. Hofmans, J., Dóci, E., Solinger, O. N., Choi, W., & Judge, T. A. (2019). Capturing the dynamics of leader–follower interactions: Stalemates and future theoretical progress. *Journal of Organizational Behavior*, 40(3), 382-385.
2. Coetzee, J. L., & Nkosi, S. (2019). Successful Organisational Development of Asset Management Organisations. In *Asset Intelligence through Integration and Interoperability and Contemporary Vibration Engineering Technologies* (pp. 95-106). Springer, Cham.

LECTURES 33-35

TRANSFORMATION

OBJECTIVE:

The objective of these lectures is to make students understand the terms the role of transformation in the development of an organization.

CONTENTS:

- Transformation & Need for Transformation
 - Defining Transformation
 - Various forms of transformation
 - Need for transformation
- Process & Challenges of Transformation
 - Process of transformation
 - Challenges in transformation

ASSIGNMENT FROM QUESTION BANK:

SHORT ANSWER QUESTIONS: Q 5,6, 7, 8

LONG ANSWER QUESTIONS: Q 4,5,8,9

OTHER ASSIGNMENTS:

- 1 ibid 2, Page No. 190-210, Q 4, 5, 8, 9
- 2 ibid 3, Page No.181-200, Q4, 5, 6

SUGGESTED READINGS:

TEXT BOOK:

- 1 ibid 2, Page No. 190-210

REFERENCE BOOK:

- 1 ibid 3, Page No. 170-200

ARTICLES:

1. Freudenreich, B., Lüdeke-Freund, F., & Schaltegger, S. (2019). A Stakeholder Theory Perspective on Business Models: Value Creation for Sustainability. *Journal of Business Ethics*, 1-16.
2. Demir, K. A., Turan, B., Onel, T., Ekin, T., & Demir, S. (2019). Ambient Intelligence in Business Environments and Internet of Things Transformation Guidelines. In *Guide to Ambient Intelligence in the IoT Environment* (pp. 39-67). Springer, Cham.

LECTURES 36-39

MANAGING TRANSFORMATION

OBJECTIVE:

The objective of these lectures is to make the students understand how to deal with transformation and how important it is for achieving success.

CONTENTS:

- Definitions of Success
 - Understanding Success
 - Importance of success
- Principles for Competitive Success
 - Theories of Success
 - Classical and Modern approaches of success

- Principles for competitive success

ASSIGNMENT FROM QUESTION BANK:

SHORT ANSWER QUESTIONS: Q 10,11,12,13

LONG ANSWER QUESTIONS: Q 12,13, 14,15

OTHER ASSIGNMENTS:

- 1 ibid 2, Page No. 200, Q 11,12,13,14,15
- 2 ibid 3, Page No.180-, Q7,9,10

SUGGESTED READINGS:

TEXT BOOK:

- 1 ibid 2, Page No. 30-40

REFERENCE BOOK:

- 1 ibid 3, Page No. 157-159

ARTICLES:

1. Cunha, M. P. E., & Putnam, L. L. (2019). Paradox theory and the paradox of success. *Strategic organization*, 17(1), 95-106.
2. <https://economictimes.indiatimes.com/magazines/panache/ravi-venkatesan-debunks-great-man-theory-of-success-says-its-all-about-the-team/articleshow/67665445.cms>

LECTURES 40-42

UNDERSTANDING SUCCESS

OBJECTIVE:

The objective of these lectures is to make students gain a better understanding about the various aspects of success.

CONTENTS

- Prerequisites to Create Blue Print for Success
- Successful Stories of Business Gurus.
 - Case studies on Business tycoons
 - Roadmap to Success

ASSIGNMENT FROM QUESTION BANK:

SHORT ANSWER QUESTIONS: Q 16,17,18,20,22

LONG ANSWER QUESTIONS: Q 16,18,20,21,22

OTHER ASSIGNMENTS:

- 1 ibid 2, Page No. 212, Q 5, 6, 7, 8
- 2 ibid 3, Page No 197, Q8, 9, 10, 11

SUGGESTED READINGS:

TEXT BOOK:

- 1 ibid 2, Page No. 245-260

REFERENCE BOOK:

- 1 ibid 3, Page No. 170-185

ARTICLES:

- 1 MarisettyVikayaB, "Interview: Corporate Governance Survey: A Holistic View for Altruistic Practice", IIMB Management Review, Vol 23, No1, March 2011, pp.30-39
- 2 KunalNaresh, "Role of Company Secretayr as Corporate Governance Professional", Chartered Secretary, Vol XLIII, No.11, Nov. 13, pp. 1366-1368
- 3 Ahmed, J. U., Sultana, H., & Ahmed, A. (2018). Patanjali ayurved invades India. Decision, 45(1), 75-91.
- 4 Acharyulu, A. R. (2019). The Imperative of Resilient Strategy for Businesses in 21st Century. LEADERSHIP, 10(2).

UNIT IV

LECTURES 43-46

CORPORATE SOCIAL RESPONSIBILITY

OBJECTIVE:

The objective of these lectures is to make students gain a better understanding of the concepts of Corporate Social Responsibility.

CONTENTS

- Defining CSR

- Moral arguments of CSR
- Conflicting outlooks of CSR
- Triple Bottom-Line Approach of CSR
- Corporate Responsibility of Business
 - Responsibility of Businesses towards Employees
 - Responsibility of Businesses towards Consumers
 - Responsibility of Businesses towards Community

ASSIGNMENT FROM QUESTION BANK:

SHORT ANSWER QUESTIONS: Q 16,17,18,20,22

LONG ANSWER QUESTIONS: Q 16,18,20,21,22

OTHER ASSIGNMENTS:

- 1 ibid 4, Page No. 397, Q 1, 2, 3, 4
- 2 ibid 3, Page No. 285, Q1, 2, 3, 4

SUGGESTED READINGS:

TEXT BOOK:

- 1 ibid 2, Page No. 245-260

REFERENCE BOOK:

- 1 ibid 3, Page No. 270-85

ARTICLES:

1. Bergman, Z., Teschemacher, Y., Arora, B., Sengupta, R., Leisinger, K. M., & Bergman, M. M. (2019). Developing the business-society nexus through corporate responsibility expectations in India. *critical perspectives on international business*.
2. <https://economictimes.indiatimes.com/news/company/corporate-trends/little-more-nudging-needed-to-ensure-csr-norms-compliance-official/articleshow/62313983.cms?from=mdr>

LECTURES 47-49

CORPORATE GOVERNANCE

OBJECTIVE:

The objective of these lectures is to make students gain a better understanding of the concept of Corporate Governance, codes of corporate governance and its importance in the businesses.

CONTENTS

- Corporate Governance
 - Importance of corporate governance
 - Corporate Governance Theories
 - Good Corporate Governance
 - Development of Corporate Governance as Moral Principle of CSR

- Code of Corporate Governance

ASSIGNMENT FROM QUESTION BANK:

SHORT ANSWER QUESTIONS: Q 16,17,15,20,23

LONG ANSWER QUESTIONS: Q 16,18,219,21,25

OTHER ASSIGNMENTS:

- 1 ibid 2, Page No. 390, Q 1, 2, 3, 4
- 2 ibid 3, Page No. 295, Q1, 2, 3, 4

SUGGESTED READINGS:

TEXT BOOK:

- 1 ibid 2, Page No. 345-360

REFERENCE BOOK:

- 1 ibid 3, Page No. 270-295

ARTICLES:

1. Jaiswall, S. S., & Raman, K. K. (2019). Sales Growth, CEO Pay, and Corporate Governance in India. *Journal of Accounting, Auditing & Finance*, 0148558X19825672.
2. Bhaumik, S., Driffield, N., Gaur, A., Mickiewicz, T., & Vaaler, P. (2019). Corporate governance and MNE strategies in emerging economies. *Journal of World Business*.

LECTURES 50-53

CONSUMER PROTECTION ACT

OBJECTIVE:

The objective of these lectures is to understand all the aspects of Consumer Protection Act, 1986 and create an awareness about the various rights and redressal available and penalties applicable to the consumers.

CONTENTS:

- Consumer Protection Act
 - Introduction to the Act
 - Rights of Consumers
 - Redressal Mechanism
 - Consumer Protection Councils
 - Consumer Dispute Redressal System
 - Penalties

ASSIGNMENT FROM QUESTION BANK:

SHORT ANSWER QUESTIONS: Q 1,2,3,4

LONG ANSWER QUESTIONS: Q 1,2,4,5

OTHER ASSIGNMENTS:

- 1 ibid 1, Page No. 110, Q 1, 2, 3, 4
- 2 ibid 3, Page No. 217, Q1, 2, 3, 4

SUGGESTED READINGS:

TEXT BOOK:

- 1 ibid 1, Page No. 110-137

REFERENCE BOOK:

- 1 ibid 3, Page No. 209-217

ARTICLES:

1. Sikka, M., Anup, N., Aradhya, S., Sequeira, P. S., & Acharya, S. (2018). Consumer Protection Act-Awareness?. International Journal of Medical and Dental Sciences, 1(1), 1-8.

2.[https://economictimes.indiatimes.com/industry/cons-products/fmcg/online-retailers celebrities-cant-fool-you-now-9-things-about-the-new-consumer-protection-bill/articleshow /67190939.cms](https://economictimes.indiatimes.com/industry/cons-products/fmcg/online-retailers-celebrities-cant-fool-you-now-9-things-about-the-new-consumer-protection-bill/articleshow/67190939.cms).

LECTURES 54-56

CORPORATE GOVERNANCE FAILURES

OBJECTIVE:

The objective of these lectures is to acquaint the students with the various instances of corporate governance failures and their impact on the industry.

CONTENTS

- Unethical issues in Business
 - Financial crisis and Banking Blunder
 - Major defects of Corporate Governance in India
 - Cases of Corporate Governance Failures Enron, Satyam, etc.

ASSIGNMENT FROM QUESTION BANK:

SHORT ANSWER QUESTIONS: Q 5,6,7,8,9

LONG ANSWER QUESTIONS: Q 6,7,8,10

OTHER ASSIGNMENTS:

- 1 ibid 2, Page No. 376, Q 4,5,6,9
- 2 ibid 3, Page No 256, Q4,5,6,7

SUGGESTED READINGS:

TEXT BOOK:

- 1 ibid 2, Page No. 343-377

REFERENCE BOOK:

- 1 ibid 3, Page No. 243-257

ARTICLES:

- 1 Banerjee Arpita, "Ethics and Governance: Another Opportunity for Company Secretary to be designated as CXO", Chartered Secretary, Vol XLIII, No.11, Nov. 13, pp. 1366-1368
- 2 Social issue is Business Issue" The New Agenda of Lattice 2010, Journal of Human Values, October 2011, Vol 17, No.2, pp.171-182.
- 3 Goyal, S., & Dhamija, S. (2018). Corporate governance failure at Ricoh India: rebuilding lost trust. Emerald Emerging Markets Case Studies, 8(4), 1-20.
- 4 https://www.business-standard.com/article/opinion/corporate-governance-failure-at-ranbaxy-113060900607_1.html.

LECTURE PLAN

**BUSINESS
STATISTICS**

B.COM 209

COURSE OUTLINE
B.COM-III SEMESTER
BUSINESS STATISTICS –B.COM 209

OBJECTIVES:

The primary objective of the course is to familiarize the students with the basic concepts, problems in Statistics and how these difficulties can be dealt by applying different concepts and models developed by researchers. An attempt is made to aware them about the practical applications of different theories and models.

LEARNING OUTCOME:

1. To develop Basic skills for quantitative application in business situations.
2. To impart knowledge to the students about statistical tools and its applications and to build skills for statistical inference of business data.

INTERNAL ASSESSMENT AND ASSIGNMENT

25 Marks

1. Class Test-I - (Written Test)
2. Class Assessment + Attendance

15 Marks
10 Marks

COURSE CONTENTS:

UNIT I

- Definition of Statistics
- Importance of Statistics
- Limitation of Statistics
- Collection of data
- Source of data collection
- Types of Series
- Frequency Distribution
- Graphic Presentation of Frequency Distribution
- Types of Graphs
- Bar Graphs, Histograms
- Measures of Central Tendency
 - Mean
 - Median
 - Mode

(14 Hours)

UNIT II

- Measures of Variation
- Range
- Coefficient of Range
- IQR

- Quartile Deviation
- Coefficient of QD
- Mean Deviation from Mean
- Mean Deviation from Median
- Standard Deviation
- Combined Standard Deviation
- Coefficient of Variation
- Meaning of Skewness
- Types of Skewness
- Objectives of Skewness
- Coefficient of Skewness

(14 Hours)

UNIT III

- Meaning of Correlation
- Assumptions of Correlation Analysis
- Coefficient of Determination
- Coefficient of Correlation
- Measurement of Correlation
- Karl Person's Method of Correlation
- Spearman's Rank Correlation
- Concurrent Deviation the correlation Coefficient
- Pitfalls and Limitations of Regression Analysis
- Pitfalls and Limitations of Correlation Analysis
- Applications in Real World using IT Tools

(14 Hours)

UNIT IV

- Meaning of Index Numbers
- Characteristics of Index Numbers
- Uses of Index Numbers
- Types of Index Numbers
- Problems related to Index Numbers
- Methods of constructing Index Numbers
- Price Index
- Quantity Index
- Value Index
- Chain Index Numbers
- Test for Consistency of Index Numbers
- Time Series Concept
- Secular Time Series
- Cyclical Time Series
- Seasonal Variation
- Irregular Variation
- Methods of Forecasting

(14 Hours)

STUDY MATERIAL FOR THE SUBJECT

Following will be the study material for topics of Business Statistics and students are advised to go through the material for thorough understanding of the subject:

➤ MAIN TEXT BOOKS:

- 1 **Author's Name(s):** Vohra, N.D.
Title: Business Statistics
Edition: 4th, **Year:** 2015
Publisher: McGraw Hill Education (ibid 1)
- 2 **Author's Name(s):** Thukral, J.K.
Title: Business Statistics
Edition: I, **Year:** 2017
Publisher: Maximax Publishing House (ibid 2)

➤ REFERENCE BOOKS

- 1 **Author's Name(s):** Gupta, S.P, Gupta, P.K.
Title: Business Statistics & Business Mathematics
Edition: 1st **Year:** 2013
Publisher: Sultan Chand & Sons (ibid 3)
- 2 **Author's Name(s):** Sharma, J.K.
Title: Business Statistics
Edition: 4th **Year:** 2014
Publisher: Vikas Publishing House (ibid 4)

➤ JOURNALS/ MAGAZINES:

- 1 Teaching Statistics (An International Journal for Teachers)
- 2 Journal of Business & Economic Statistics
- 3 Academy of Management Review
- 4 ASA Advances in Statistical Analysis
- 5 The American Statistician
- 6 DISCOVER Magazine
- 7 Magazine Industry Statistics
- 8 Journal of Computational and Graphical Statistics

UNIT I

LECTURES 1-2

STATISTICS

OBJECTIVE:

The objective of these lectures is to provide students basic knowledge about statistics including meaning, functions and limitations of statistics.

CONTENTS:

- Definition of Statistics
- Importance of Statistics
- Limitation of Statistics

ASSIGNMENTS FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 1,2,3,4 ,9

SHORT ANSWER QUESTIONS: Q 1, 2, 3, 4,7

LONG ANSWER QUESTIONS: Q 1,2,3,4,8

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1 Page No. 2 to 25
- 2 ibid 2 Page No.1.1 to 1.25

ARTICLES:

- 1 Karen Y. Holmes, Brett A. Dodd “Teaching Statistics using classic psychology research: An activities–based approach”, Teaching Statistics (An International Journal for Teachers), Vol XXXIV, Spring 2012, Page No. 13.
- 2 Michael D. Earnst, “Active Learning? Not with my syllabus”, Teaching Statistics (An International Journal for Teachers), Vol XXXIV, Spring 2012, Page No. 21.
- 3 Lapin, L. L. (1990). Statistics for modern business decisions.
- 4 Croxtton, F. E., & Cowden, D. J. (1939). Applied general statistics.

LECTURES 3-4

COLLECTION OF DATA:

OBJECTIVE:

The objective of these lectures is to provide students basic knowledge about statistics and making them understand the collection of data.

CONTENTS:

- Collecting and Presenting Data
 - Introduction
 - Basis of classification
 - Raw Data
 - Formation of Frequency Distribution
 - Continuous Data Frequency Tables
 - Categorical Frequency Distribution
 - Ungrouped Frequency Distribution
 - Grouped Frequency Distribution
 - Class Limits Class Boundaries, Class Width ,Class Mark (Midpoint)
 - Cumulative Frequency
 - Relative Frequency
 - Cumulative Relative Frequency (Relative Cumulative Frequency)
- Source of data collection
 - Primary Sources
 - Secondary Sources
 - Difference between Primary Sources and Secondary Sources

ASSIGNMENTS FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 11,12,13,14,15

SHORT ANSWER QUESTIONS: Q 11,12,13

LONG ANSWER QUESTIONS: Q 11,12,13

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1 Page No. 26 to 35
- 2 ibid 2 Page No.1.1 to 1.42

ARTICLES:

- 1 Chris du Feu, "Class Room Projects – Full Stream Ahead", Teaching Statistics (An International Journal for Teachers), Vol XXXIV, Spring 2012, Page No. 2.
- 2 Amy G. Frodich and W. Robert Stephenson, "How much do M & M's weigh?", Teaching Statistics (An International Journal for Teachers), Vol XXXV, Spring 2013, Page No. 14.
- 3 Ledolter, J. (1995). Projects in introductory statistics courses. The American Statistician, 49(4), 364-367.
- 4 De Leeuw, E. D. (2005). To mix or not to mix data collection modes in surveys. Journal of official statistics, 21(5), 233-255.

LECTURES 5-6

GRAPHIC PRESENTATION OF FREQUENCY DISTRIBUTION

OBJECTIVE:

The objective is to provide students knowledge about formulation and presentation of frequency distribution series.

CONTENTS:

- Types of Series
 - Individual Series
 - Discrete Series
 - Continuous Series
- Frequency Distribution

ASSIGNMENTS FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 15,16,17,18

SHORT ANSWER QUESTIONS: Q 15,17,19

LONG ANSWER QUESTIONS: Q 15,16,17

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1 Page No.35 to 50
- 2 ibid 2 Page No.1.43 to 1.60

ARTICLES:

- 1 Lingyun Zhang and KondaswamyGovindaraju, “Sensitivity Analysis in Statistics Teaching”, Teaching Statistics (An International Journal for Teachers), Vol XXXIV, Spring 2012, Page No. 38.
- 2 Laura Ziegler and Joan Garfield, “Exploring Students intuitive ideas of randomness using an iPod shuffle activity”, Teaching Statistics (An International Journal for Teachers), Vol XXXV, Spring 2013, Page No. 2.
- 3 Chen, Q., & Ge, G. C. (2007). A corpus-based lexical study on frequency and distribution of Coxhead’s AWL word families in medical research articles (RAs). English for Specific Purposes, 26(4), 502-514.
- 4 Festinger, L. (1946). The significance of difference between means without reference to the frequency distribution function. Psychometrika, 11(2), 97-105.

LECTURES 7-9

TYPES OF GRAPHS

OBJECTIVE:

The objective is to provide students knowledge required to make e different types of graphs.

CONTENTS:

- Graphic Presentation of Frequency Distribution
 - Bar Charts
 - Multiple Bar Charts
 - Histogram
 - Percentage Relative Frequency Histograms
 - Frequency Polygon
 - Cumulative Frequency Polygons(Ogive)
 - Pareto Chart
 - Pie Chart
 - Pictograph

ASSIGNMENTS FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 21,22,23,24

SHORT ANSWER TYPE QUESTIONS: Q 23,24,25

LONG ANSWER TYPE QUESTIONS: Q 20,21,22

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1 Page No.51 to 60
- 2 ibid 2 Page No.1.61 to 1.65

ARTICLES:

- 1 Robert Brooks, "Using Carbon Emissions data to 'heat up' descriptive statistics", Teaching Statistics (An International Journal for Teachers), Vol XXXIV, Spring 2012, Page No. 25.
- 2 Lawrence M. Lesser, "Using Context to classify variables", Teaching Statistics (An International Journal for Teachers), Vol XXXV, Spring 2013, Page No. 29-31.
- 3 Timme, G., & Frehse, H. (1980). Statistical interpretation and graphic representation of the degradation behaviour of pesticide residues. 1. Pflanzenschutz-Nachrichten Bayer, 33(1), 47-60.
- 4 Paik, M. (1985). A graphic representation of a three-way contingency table: Simpson's paradox and correlation. The American Statistician, 39(1), 53-54.

LECTURES 10-14

MEASURES OF CENTRAL TENDENCY

OBJECTIVE:

The objective of these lectures is to provide students knowledge about measures of central tendency and the calculation of these measures in different series.

CONTENTS:

- Types of averages
 - Arithmetic Mean
 - Simple arithmetic mean for individual observations
 - Simple arithmetic mean for discrete series
 - Simple arithmetic mean for discrete series-Short cut method
 - Simple arithmetic mean for continuous series
 - Simple arithmetic mean for continuous series-Short cut method
 - Simple arithmetic mean for continuous series-Step deviation method
 - Weighted arithmetic mean
 - Correcting incorrect values
 - AM for open –ended classes
- Median
 - For individual observations
 - For discrete series
 - For continuous series

- Calculation of median when class intervals are unequal
- Mode
- For individual observations
- For discrete series
- For continuous series
- Partition values
 - Quartiles
 - Deciles
 - Percentiles

ASSIGNMENTS FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 25,26,27,30

SHORT ANSWER TYPE QUESTIONS: Q 24,25,26,27

LONG ANSWER TYPE QUESTIONS: Q 25,26,27,28

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1 Page No. 61 to 75
- 2 ibid 4 Page No. 1.66 to 1.75

ARTICLES:

- 1 Jean Claude Girard, “Statistics in the speed cameras - debate”, Teaching Statistics (An International Journal for Teachers), Vol XXXV, Spring 2013, Page No. 61.
- 2 Yonggang Lu, Kevin S.S. Henning, “Are Statistician cold – blooded bosses? A new perspective on the ‘old’ concept of statistical population”, Teaching Statistics (An International Journal for Teachers), Vol XXXV, Spring 2013, Page No. 66.
- 3 Roberts, S. W. (1959). Control chart tests based on geometric moving averages. Technometrics, 1(3), 239-250.
- 4 Ravallion, M. (2001). Growth, inequality and poverty: looking beyond averages. World development, 29(11), 1803-1815.

UNIT II

LECTURES 15-17

MEASURES OF DISPERSION

OBJECTIVE:

The objective of these lectures is to provide students basic knowledge about the concept of dispersion and a measure of dispersion range.

CONTENTS:

- Concept of Dispersion
- Measures of Variation
- Range

ASSIGNMENTS FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 1,2,3,4,5,6,7

SHORT ANSWER TYPE QUESTIONS: Q 1,2,3,4,5

LONG ANSWER TYPE QUESTIONS: Q 1,2,3,4,5

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1 Page No. 76 to 85
- 2 ibid 2 Page No.2.1 to 2.20

ARTICLES:

1. Fisher, H. B. (1968). Dispersion predictions in natural streams. Journal of the Sanitary Engineering Division, 94(5), 927-944.
2. Huang, J., Lee, A. B., & Mumford, D. (2000). Statistics of range images. In Proceedings IEEE Conference on Computer Vision and Pattern Recognition. CVPR 2000 (Cat. No. PR00662) (Vol. 1, pp. 324-331). IEEE.

LECTURES 18-21

COEFFICIENT OF RANGE

OBJECTIVE:

The objective of these lectures is to provide basic knowledge about the concepts of Coefficient of Range and IQR.

CONTENTS:

- Coefficient of Range
- IQR

ASSIGNMENTS FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 11,12,17,18,19

SHORT ANSWER TYPE QUESTIONS: Q 11,12,19,20,21

LONG ANSWER TYPE QUESTIONS: Q 11,15,16,21,22

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1 Page No.91 to 100
- 2 ibid 2 Page No.2.21 to 2.30

ARTICLES:

1. Lo, K. (2004). The effects of scale differences on inferences in accounting research: coefficient estimates, tests of incremental association, and relative value relevance.
2. Huiqin, C., & Shoulie, C. (1997). Statisitc Analysis on Articles and Quotations in" Arid Environment Monitoring. Arid Environmental Monitoring, (3), 11.

LECTURES 22-25

QUARTILE DEVIATION

OBJECTIVE:

The objective is to provide students knowledge about the concepts of Quartile Deviation and the coefficient of Quartile Deviation as well as standard deviation, combined standard deviation.

CONTENTS:

- Quartile Deviation
- Coefficient of QD
- Standard Deviation
- Combined Standard Deviation

ASSIGNMENTS FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 20,21,22

SHORT ANSWER TYPE QUESTIONS: Q 22,23

LONG ANSWER TYPE QUESTIONS: Q 23.24

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1 Page No.101 to 120
- 2 ibid 2 Page No.2.31 to 2.40

ARTICLES:

1. Norman, G. R., Sloan, J. A., & Wyrwich, K. W. (2003). Interpretation of changes in health-related quality of life: the remarkable universality of half a standard deviation. *Medical care*, 582-592.
2. Wan, X., Wang, W., Liu, J., & Tong, T. (2014). Estimating the sample mean and standard deviation from the sample size, median, range and/or interquartile range. *BMC medical research methodology*, 14(1), 135.

LECTURES 26-28

MEAN DEVIATION AND SKEWNESS

OBJECTIVE:

The objective of these lectures is to provide basic knowledge about the concept of Mean deviation and its derivation from median as well as mean,

CONTENTS:

- Mean Deviation from Mean
- Mean Deviation from Median
- Meaning of Skewness
- Types of Skewness

- Objectives of Skewness
- Coefficient of Skewness

ASSIGNMENTS FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 23,24,25,26

SHORT ANSWER TYPE QUESTIONS: Q 24,25,27,29

LONG ANSWER TYPE QUESTIONS: Q 25,26,30,29

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1 Page No.121 to 140
- 2 ibid 2 Page No.2.41 to 2.60

ARTICLES:

1. Mardia, K. V. (1970). Measures of multivariate skewness and kurtosis with applications. *Biometrika*, 57(3), 519-530.
2. Kraus, A., & Litzenberger, R. H. (1976). Skewness preference and the valuation of risk assets. *The Journal of finance*, 31(4), 1085-1100.

UNIT III

LECTURES 29-31

CORRELATION ANALYSIS:

OBJECTIVE:

The objective is to provide students knowledge about the meaning and the analysis of correlation.

CONTENTS:

- Correlation Coefficient
- Assumptions of Correlation Analysis

ASSIGNMENTS FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 1,2,3,5,7,10

SHORT ANSWER TYPE QUESTIONS: Q 1,2,3,5,6

LONG ANSWER TYPE QUESTIONS: Q 1,2,3,6,7

SUGGESTED READINGS:

TEXT BOOKS:

1. ibid 1 Page No. 141-165
2. ibid 2 Page No.2.61 to 2.65

ARTICLES:

1. Oliver Knss, “The danger of dichotomizing continuous variables: A visualization” Teaching Statistics (An International Journal for Teachers), Vol XXXV, Spring 2013, Page No. 78
2. Roberto C. Quinino, Edna A. Reis, Luparcio F. Bessegato, “Using the coefficient of determination R²”, Teaching Statistics (An International Journal for Teachers), Vol XXXV, Spring 2013, Page No. 84
3. Wright, S. (1921). Correlation and causation. Journal of agricultural research, 20(7), 557-585.
4. Meng, X. L., Rosenthal, R., & Rubin, D. B. (1992). Comparing correlated correlation coefficients. Psychological bulletin, 111(1), 172.

LECTURES 32-35

COEFFICIENTS OF DETERMINATION AND CORRELATION

OBJECTIVE:

The objective is to provide students knowledge about the concept and calculation of Coefficient of Correlation and Determination.

CONTENTS:

- The Correlation Coefficient
- The Coefficient of Determination

ASSIGNMENTS FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 11,12,13,14

SHORT ANSWER TYPE QUESTIONS: Q 11,15,14,16

LONG ANSWER TYPE QUESTIONS: Q 15,16,17

SUGGESTED READINGS:

TEXT BOOKS:

1. ibid 1 Page No. 166-180
2. ibid 2 Page No. 2.66 to 2.68

ARTICLES:

1. Nagelkerke, N. J. (1991). A note on a general definition of the coefficient of determination. *Biometrika*, 78(3), 691-692.
2. Dougherty, E. R., Kim, S., & Chen, Y. (2000). Coefficient of determination in nonlinear signal processing. *Signal Processing*, 80(10), 2219-2235.

LECTURES 36-38

MEASUREMENT OF CORRELATION

OBJECTIVE:

The objective is to give provide students knowledge about the concept and calculation of method of correlation.

CONTENTS:

- Karl Person's Method of Correlation
- Spearman's Rank correlation

ASSIGNMENTS FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 15,16,17,18

SHORT ANSWER TYPE QUESTIONS: Q 19,20,21

LONG ANSWER TYPE QUESTIONS: Q 25,16,17

SUGGESTED READINGS:

TEXT BOOKS:

1. *ibid* 1 Page No.181-210
2. *ibid* 2 Page No.2.69 to 2.75

ARTICLES:

1. Zar, J. H. (1972). Significance testing of the Spearman rank correlation coefficient. *Journal of the American Statistical Association*, 67(339), 578-580.
2. Fritz, E. S. (1974). Total diet comparison in fishes by Spearman rank correlation coefficients. *Copeia*, 210-214.

LECTURES 39-41

COEFFICIENTS OF DETERMINATION AND CORRELATION

OBJECTIVE:

The objective is to provide students knowledge about the concept and calculation of Coefficient of Correlation and Determination.

CONTENTS:

- The Correlation Coefficient
- The Coefficient of Determination
- Concurrent Deviation the Correlation Coefficient

ASSIGNMENTS FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 22,23,24

SHORT ANSWER TYPE QUESTIONS: Q 22,25,24

LONG ANSWER TYPE QUESTIONS: Q 19,18,25,24

SUGGESTED READINGS:

TEXT BOOKS:

1. ibid 1 Page No.- 211-230
2. ibid 2 Page No.2.76 to 2.85

ARTICLES:

1. MarunKozak, AgnieszkaWnuk , “Including the Tukey Mean – Difference (Bland – Altman) Plot in a Statistics Course”, Teaching Statistics (An International Journal for Teachers), Vol XXXV, Spring 2013, Page No. 83.
2. Dustin L. Jones & Stephen M. Scariano , “Measuring the variability of data from other values in the set”, Teaching Statistics (An International Journal for Teachers), Vol XXXV, Spring 2013, Page No. 93.
3. Lyerly, S. B. (1952). The average Spearman rank correlation coefficient. Psychometrika, 17(4), 421-428.
4. Mukaka, M. M. (2012). A guide to appropriate use of correlation coefficient in medical research. Malawi Medical Journal, 24(3), 69-71.

LECTURES 42-44

COEFFICIENTS OF DETERMINATION AND CORRELATION

OBJECTIVE:

The objective is to provide students knowledge about the pitfalls, limitations and applications of Coefficient of Correlation and Determination.

CONTENTS:

- Pitfalls and Limitations Associated with Regression Analysis.
- Limitations of Correlation Analysis.
- Applications of Correlation and Regression.

ASSIGNMENTS FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 25,26,27,28

SHORT ANSWER TYPE QUESTIONS: Q 25,26,30,28

LONG ANSWER TYPE QUESTIONS: Q 25,26,27,29

SUGGESTED READINGS:

TEXT BOOKS:

1. ibid 1 Page No.- 231-245
2. ibid 2 Page No.2.86 to 2.90

ARTICLES:

1. Jose Luis Angel Rodriguez Silva, Mario Sanchez Aguilar , “Using context variety and students’ discussions in recognizing statistical situations”, Teaching Statistics (An International Journal for Teachers), Vol XXXVIII, Spring 2016, Page No. 22.
2. David Trafimow, “The attention of correlation coefficients: a statistical literacy issue”, Teaching Statistics (An International Journal for Teachers), Vol XXXVIII, Spring 2016, Page No. 25.
3. Draper, N. R., & Smith, H. (2014). Applied regression analysis (Vol. 326). John Wiley & Sons.
4. Seber, G. A., & Lee, A. J. (2012). Linear regression analysis (Vol. 329). John Wiley & Sons.

UNIT IV

LECTURES 45-47

INDEX NUMBERS

OBJECTIVE:

The objective of these lectures is to provide students basic knowledge about the concept of index numbers, characteristics of Index numbers and various applications of Index numbers.

CONTENTS:

- Meaning of Index Numbers
- Characteristics of Index Numbers
- Uses of Index Numbers

ASSIGNMENTS FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 1,5,6,9,11,12,13,14

SHORT ANSWER TYPE QUESTIONS: Q 1,2,6,9,12,13

LONG ANSWER TYPE QUESTIONS: Q 1,6,9,14,15,16

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1 Page No.450 - 468
- 2 ibid 2 Page No.4.1-4.27

ARTICLES:

- 1 Malmquist, S. (1953). Index numbers and indifference surfaces. *Trabajos de Estadisticay de Investigation Operative*, 4(2), 209-242.
- 2 Vartia, Y. O. (1976). Ideal log-change index numbers. *scandinavian Journal of statistics*, 121-126.

LECTURES 48-49

PROBLEMS RELATED TO INDEX NUMBERS

OBJECTIVE:

The objective of these lectures is to provide students basic knowledge about the concept of index numbers, characteristics of Index numbers and various applications of Index numbers.

- Types of Index Numbers
- Problems related to Index Numbers
- Methods of constructing Index Numbers

ASSIGNMENTS FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 12,14,15,16,17

SHORT ANSWER TYPE QUESTIONS: Q 12,14,13,15,17,19

LONG ANSWER TYPE QUESTIONS: Q 12,15,16,17

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1 Page No.502 -535
- 2 ibid 4 Page No.4.28 - 4.35

ARTICLES:

- 1 Diewert, W. E. (1976). Exact and superlative index numbers. *Journal of econometrics*, 4(2), 115-145.
- 2 Caves, D. W., Christensen, L. R., & Diewert, W. E. (1982). The economic theory of index numbers and the measurement of input, output, and productivity. *Econometrica: Journal of the Econometric Society*, 1393-1414.

LECTURES 50-52

PRICE, QUANTITY & VALUE INDICES

OBJECTIVE:

The objective is to provide students knowledge about Price Index, Quantity Index, Value Index, Value Index and test for consistency of Index numbers.

CONTENTS:

- Price Index
- Quantity Index
- Value Index
- Chain Index Numbers
- Test for Consistency of Index Numbers
- Time Series Concept

ASSIGNMENTS FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 19,22,23,24

SHORT ANSWER TYPE QUESTIONS: Q 19,21,22,23,24

LONG ANSWER TYPE QUESTIONS: Q 22,23,24

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1 Page No.536 - 575
- 2 ibid 2 Page No.4.36-4.45

ARTICLES:

- 1 Forsyth, F. G., & Fowler, R. F. (1981). The theory and practice of chain price index numbers. *Journal of the Royal Statistical Society: Series A (General)*, 144(2), 224-246.
- 2 Schreyer, P. (2004, December). Chain index number formulae in the national accounts. In 8th OECD–NBS Workshop on National Accounts (pp. 6-10).

LECTURES 53-56

TIME SERIES

OBJECTIVE:

The objective is to provide students knowledge about Secular Time Series, Cyclical Time Series, Seasonal variation, Irregular Variation.

CONTENTS:

- Secular Time Series
- Cyclical Time Series
- Seasonal Variation

- Irregular Variation
- Methods of Forecasting

ASSIGNMENTS FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 25,26,30

SHORT ANSWER TYPE QUESTIONS: Q 25,26,27,28

LONG ANSWER TYPE QUESTIONS: Q 25,26,27

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1 Page No.434 - 467
- 2 ibid 2 Page No.4.46-4.62.

ARTICLES:

- 1 Paillard, D., Labeyrie, L., & Yiou, P. (1996). Macintosh Program Performs Time-Series Analysis. *Eos, Transactions American Geophysical Union*, 77(39), 379-379.
- 2 Zhang, G. P. (2003). Time Series Forecasting Using A Hybrid ARIMA and Neural Network Model. *Neurocomputing*, 50, 159-175.

LECTURE PLAN

COMPUTERIZED ACCOUNTING SOFTWARE (COMPUTER LAB) TALLY

BCOM - 211

**COURSE OUTLINE
BCOM-III SEMESTER
COMPUTERIZED ACCOUNTING SOFTWARE (COMPUTER LAB)
BCOM 211**

P - 4 Credits - 02

OBJECTIVES:

To equip students with basic knowledge of Tally ERP 9.

LEARNING OUTCOME

1. This paper is designed to impart knowledge regarding concepts of Financial Accounting
Tally is an accounting package which is used for learning to maintain accounts.
2. This course is useful for Commerce students to get placements in different offices as well as companies in Accounts.

INTERNAL ASSESSMENT AND ASSIGNMENT

40 Marks

- | | |
|------------------------------------|----------|
| 1. Class Test-I - (Practical test) | 25 Marks |
| 2. Class Assessment + Attendance | 15 Marks |

COURSE CONTENTS:

E. BASIC OF ACCOUNTING

(14 Hours)

- Accounting Principles
- Concepts and Conventions
- Types of accounts
- Rules of Journal entries
- Methods of accounting.

F. FUNDAMENTALS OF TALLY. ERP 9

(14 Hours)

- Introduction
- Getting functional with Tally. ERP 9
- Creation of Company in Tally. ERP 9
- Configuration and Creation/alteration/deletion of ledger accounts
- Passing and deletion of journal entries in accounting vouchers
- searching entries.

G. SOME USEFUL FEATURES OF TALLY. ERP 9

(14 Hours)

- Bank Reconciliation statement
- import and export of the data from/ to MS-Excel
- Order processing
- Re-order levels
- Bill wise details
- Bill of materials
- Invoicing
- Ratio analysis
- security controls
- interest calculation
- Back up and restores.

H. GENERATING BASIC REPORTS

(14 Hours)

- Financial statements
- Accounting Books
- Exception reports
- Printing cheque and vouchers.

STUDY MATERIAL FOR THE SUBJECT

Following will be the study material for topics of Computerized Accounting Software and students are advised to go through the material for thorough understanding of the subject. The students are expected to actively participate in the discussions in the class, so that they may be able to gain insight and develop skills for handling inter personal and group processes, in addition to familiarize themselves with concepts and theories.

➤ MAIN TEXT BOOK:

- 1 **Author's Name(s):** Asok K Nadhani
Title: Tally.ERP 9
Edition: IV, **Year:** 2018
Publisher: BPB PUBLICATIONS (ibid 1)

➤ REFERENCE BOOK

- 1 **Author's Name(s):** Maheshwari, S.N. and S. K. Maheshwari
Title: An Introduction to Accountancy
Edition: XI, **Year:** 2015
Publisher: Vikas Publishing House (ibid 2)

➤ WEBSITES:

- 1 www.mca.gov.in
- 2 www.icaai.org
- 3 www.icsi.edu
- 4 www.tallysolutions.com
- 5 www.tallyeducation.com
- 6 www.tallyerp9tutorials.com

➤ JOURNALS/ MAGAZINES:

- 1 IUP Journal of Accounting Research & Audit Practices
- 2 Journal of Accounting & Finance
- 3 Management Accountant
- 4 The Chartered Accountant

UNIT I

LECTURES 1-3

ACCOUNTING PRINCIPLES, CONCEPTS AND CONVENTIONS

OBJECTIVE:

The objective of these lectures is to provide basic knowledge about accounting principles, concepts and conventions.

CONTENTS:

- Meaning of Accounting Principles
- Accounting Concepts
- Accounting Conventions
- Systems of Book Keeping and Systems of Accounting
- Introduction to Accounting Standards Issued by ICAI.

ASSIGNMENT FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 1,2,3,4,26,27

SHORT ANSWER QUESTIONS: Q 1, 2, 3, 4,26

LONG ANSWER QUESTIONS: Q 1,2,3,4,26

OTHER ASSIGNMENTS:

- 1 ibid 1, Page No. 93, Q 1, 2, 3, 4, 7
- 2 ibid 2, Page No50., Q1, 2, 3, 4

SUGGESTED READINGS:

TEXT BOOK:

- 1 ibid 1, Page No. 1-19

REFERENCE BOOK:

- 2 ibid 2, Page No. 3-30

ARTICLES:

- 1 Ghosh, A. K., & Ray, S. S. (2016). Accounting System Under GST Regime: A Prologue. IUP Journal of Accounting Research & Audit Practices, 15(1), 7.
- 2 Dash, K. (2015). Academic Accounting System in Higher Education. The Management Accountant Journal, 50(11), 31-39.

LECTURES 4-6

TYPES OF ACCOUNTS

OBJECTIVE:

The basic objective of these lectures is to provide students with the fundamental knowledge of types of accounts, different accounting terms and basis of accounting.

CONTENTS:

- Defining Accounting terms
- Double Entry System of Book Keeping
- Real Accounts
- Personal Accounts
- Nominal Accounts
- Basis of accounting

ASSIGNMENT FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 5,6,7,8,9,28

SHORT ANSWER QUESTIONS: Q 5,6,7,8,11,28

LONG ANSWER QUESTIONS: Q 6,7,8,9,12,27

OTHER ASSIGNMENTS:

- 1 ibid 1, Page No. 94, Q 5,6,7,8
- 2 ibid 2, Page No 51., Q5,6,7

SUGGESTED READINGS:

TEXT BOOK:

- 1 ibid 1, Page No. 20-26

REFERENCE BOOK:

1 ibid 2, Page No. 50-60

ARTICLES:

- 1 “Gupta, A. K., & Pandey, A. K. (2019). Review on convergence of Indian accounting standards with IFRS by Indian companies. *ACADEMICIA: An International Multidisciplinary Research Journal*, 9(2), 38-41.
- 2 Ashok, M. L., & Abhishek, N. (2019). Quality of Financial Reporting System in India: An Analysis of Extensible Business Reporting Language. *International Journal of Management Studies*, 6(1), 1.

LECTURES 7-9

RULES OF JOURNAL ENTRIES & METHODS OF ACCOUNTING.

OBJECTIVE:

The objective is to make the students understand the rules of journal entries and how to post entries from journal to ledger.

CONTENTS:

- Journal, Rules of Debit and Credit, Compound Journal Entry, Opening Entry
- Ledger, Meaning of Expenditure
- Classification of Expenditure
- Identification of types of expenditure
- Posting, Relationship between Journal and Ledger

ASSIGNMENT FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 11,15,16,18,29,30

SHORT ANSWER QUESTIONS: Q 11,13,14,16,17,29

LONG ANSWER QUESTIONS: Q 14,15,16,19,20,29

OTHER ASSIGNMENTS:

- 1 ibid 1, Page No. 96, Q 10,12
- 2 ibid 2, Page No65., Q8,9,10

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 1, Page No. 44-49

REFERENCE BOOK:

1 ibid 2, Page No. 55-75

ARTICLES:

1. Thomas, D. (1993). The distribution of income and expenditure within the household. *Annales d'Economie et de Statistique*, 109-135.
2. Ravallion, M. (2003). Measuring aggregate welfare in developing countries: How well do national accounts and surveys agree?. *Review of Economics and Statistics*, 85(3), 645-652.

LECTURES 10-12

INCOME & REVENUE

OBJECTIVE :

The objective of these lectures is to help students understand the concept of income and revenue.

CONTENTS:

- Meaning of Income
- Classification of Income
- Difference between Revenue Income and Capital Income
- Identification of types of income
- Meaning of deferred revenue expenditure

ASSIGNMENT FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 21,22,23,24,25,31,32

SHORT ANSWER QUESTIONS: Q 21,22,23,24,25,30

LONG ANSWER QUESTIONS: Q 21,23,24,25,29

OTHER ASSIGNMENTS:

- 1 ibid 1, Page No. 97, Q 13,15
- 2 ibid 2, Page No65., Q11,12

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 1, Page No. 35-55

REFERENCE BOOK:

1 ibid 2, Page No. 60-75

ARTICLES:

1. American Accounting Association's Financial Accounting Standards Committee (AAA FASC);, Ohlson, J. A., Penman, S. H., Biondi, Y., Bloomfield, R. J., Glover, J. C., ... & Tsujiyama, E. (2011). Accounting for revenues: A framework for standard setting.
2. Brittain, L. S. (2002). Financing capital expenditures. Canadian Tax Journal, 50(2), 552-575. Accounting Horizons, 25(3), 577-592.

LECTURES 13-14

ACCOUNTS VOUCHERS

OBJECTIVE:

The objective of these lectures is to help students gain better understanding of the various accounts vouchers being maintained by the company.

CONTENTS:

- Voucher entry
- Contra voucher
- Payment voucher
- Receipt voucher
- Sales voucher
- Debit/credit note voucher

ASSIGNMENT FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 11,15,16,17,33,34

SHORT ANSWER QUESTIONS: Q 13,15,16

LONG ANSWER QUESTIONS: Q 14,16,17,18

OTHER ASSIGNMENTS:

- 1 ibid 1, Page No. 99, Q 16,20
- 2 ibid 2, Page No75., Q13,15

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 1, Page No. 23-33

REFERENCE BOOK:

1 ibid 2, Page No. 75-90

ARTICLES:

1. Burns, J., & Vaivio, J. (2001). Management accounting change. Management accounting research, 12(4).
2. Jenkins, S. P. (1995). Accounting for inequality trends: decomposition analyses for the UK, 1971-86. Economica, 62(245), 29-63.

UNIT II

LECTURES 15-17

FUNDAMENTALS OF TALLY. ERP 9

OBJECTIVE:

The objective of these lectures is to introduce students with the computerized accounting software i.e. Tally, explaining its features and importance.

CONTENTS:

- Features of Tally
- Starting with Tally
- Creating a company
- Steps to create a company
- Buttons on the button panel
- Gateway of tally
- Configuration set up
- Closing and exiting tally

ASSIGNMENT FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 1,2,3,4,5,25,26

SHORT ANSWER QUESTIONS: Q 1,2,3,4,5,25

LONG ANSWER QUESTIONS: Q 1,2,3,4,5,26

OTHER ASSIGNMENT:

1 ibid 1, Page No. 99, Q 1,2

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 1, Page No. 1-22

LECTURES 18-20

CONFIGURATION AND CREATION OF ACCOUNTS

OBJECTIVE:

The objective of these lectures is to help students in creating ledgers for different accounting entries.

CONTENTS:

- Introduction to Group of accounts
- Accounting information
- Creating group
- Creating Ledgers
- Multiple ledger creation

ASSIGNMENT FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 5,6,7,9,10,27,28

SHORT ANSWER QUESTIONS: Q 5,6,7,9,10,27

LONG ANSWER QUESTIONS: Q 5,6,7,9,10,28

OTHER ASSIGNMENT:

1 ibid 1, Page No. 100, Q 3,4

SUGGESTED READING:

TEXT BOOK:

1 ibid 1, Page No. 50-70

LECTURES 21-23

ACCOUNTING VOUCHERS

OBJECTIVE:

The objective of these lectures is to give an insight to the various accounting vouchers that are there in Tally. Also, helping the students in passing the journal entries in the books of accounts.

CONTENTS:

- Types of accounting vouchers
 - Contra voucher
 - Payment voucher
 - Receipt voucher
 - Journal voucher
 - Sales voucher /invoice
 - Credit note voucher

ASSIGNMENT FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 11,12,16,17,22,29,30,31

SHORT ANSWER QUESTIONS: Q 11,13,16,17,18,30

LONG ANSWER QUESTIONS: Q 15,16,19,22,23,25,29

OTHER ASSIGNMENT:

1 ibid 1, Page No. 100, Q 6,7

SUGGESTED READING:

TEXT BOOK:

1 ibid 1, Page No. 70-90

LECTURES 24-26

JOURNAL ENTRIES IN ACCOUNTING VOUCHERS

OBJECTIVE:

The objective of these lectures is to give an insight to the various accounting vouchers that are there in Tally. Also, helping the students in passing the journal entries in the books of accounts.

CONTENTS:

- Other Types of accounting vouchers
 - Purchase voucher
 - Debit note voucher
 - Reversing journals
 - Memo voucher
- Passing of journal entries
- Deletion of journal entries
- Searching of journal entries

ASSIGNMENT FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 11,12,16,17,22,32,33

SHORT ANSWER QUESTIONS: Q 11,13,16,17,18

LONG ANSWER QUESTIONS: Q 15,16,19,22,23,25

OTHER ASSIGNMENT:

1 ibid 1, Page No. 101, Q 5,6

SUGGESTED READING:

TEXT BOOK:

1 ibid 1, Page No. 75-85

LECTURES 27-28

NON-ACCOUNTING VOUCHERS

OBJECTIVE:

The objective of these lectures is to give an insight to the various non accounting vouchers that are there in Tally.

CONTENTS:

- Accounts vouchers
- Non accounting vouchers
- Voucher type
- Voucher class
- Single mode entry voucher

ASSIGNMENT FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 11,12,16,17,22,34,35

SHORT ANSWER QUESTIONS: Q 11,13,16,17,18

LONG ANSWER QUESTIONS: Q 15,16,19,22,23,25

OTHER ASSIGNMENT:

1 ibid 1, Page No. 102, Q 5,6

SUGGESTED READING:

TEXT BOOK:

1 ibid 1, Page No. 95-100

UNIT III

LECTURES 29-31

BANK RECONCILIATION STATEMENT & IMPORT/EXPORT OF DATA TO AND FROM MS-EXCEL

OBJECTIVE:

The objective of these lectures is to give better understanding of how to reconcile the bank and cash book of the proprietor and also learning how to export and import data to and from MS-Excel.

CONTENTS:

- Meaning of Bank Reconciliation statement
- Recording un reconciled transactions & other transactions
- Generating deposit slips
- Payment advice
- Export data to MS-Excel
- Import data from MS-Excel

ASSIGNMENT FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 1,2,3,4,5,25

SHORT ANSWER QUESTIONS: Q 1,2,3,4,5,26

LONG ANSWER QUESTIONS: Q 1,2,3,4,25

OTHER ASSIGNMENT:

1 ibid 1, Page No. 146, Q 1,2

SUGGESTED READING:

TEXT BOOK:

1 ibid 1, Page No. 85-95

LECTURES 32-34

OBJECTIVE:

The objective of these lectures is to introduce students to the features of Tally, precisely, Order processing and setting re order levels.

ORDER PROCESSING & RE-ORDER LEVELS

CONTENTS:

- Inventory vouchers
 - Purchase order
 - Sales order
 - Rejections out
 - Rejections in
 - Stock journal
 - Delivery note
 - Receipt note
 - Physical stock voucher

- Purchase order processing
 - Purchase order
 - Receipt note
 - Rejection Out
 - Purchase

ASSIGNMENT FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 6,7,8,9,26,27

SHORT ANSWER QUESTIONS: Q 6,8,9,10,26

LONG ANSWER QUESTIONS: Q 6,7,9,10,27

OTHER ASSIGNMENT:

1 ibid 1, Page No. 146, Q 3,4

SUGGESTED READING:

TEXT BOOK:

1 ibid 1, Page No. 96-114

LECTURES 35-37

OBJECTIVE:

The objective of these lectures is to introduce students to the features of Tally, precisely, Order processing and setting re order levels.

ORDER PROCESSING & RE-ORDER LEVELS

CONTENTS:

- Sales order processing
 - Sales order
 - Delivery note
 - Rejection In
 - Sales
- Re-order levels
 - Meaning of Re-order levels
 - Meaning of Re-order quantity
 - Specifying simple reorder levels & minimum quantity
 - Specifying advanced reorder levels & minimum quantity
 - Altering Re-order levels & minimum quantity

- Reorder status

ASSIGNMENT FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 6,7,8,9,29,30,31

SHORT ANSWER QUESTIONS: Q 6,8,9,10,29

LONG ANSWER QUESTIONS: Q 6,7,9,10,29

OTHER ASSIGNMENT:

1 ibid 1, Page No. 147, Q 6,7

SUGGESTED READING:

TEXT BOOK:

1 ibid 1, Page No. 116-126

LECTURES 38-40

BILL WISE DETAILS & BILL OF MATERIALS, INVOICING

OBJECTIVE:

The objective of these lectures is to give students an insight into the concepts of Bill wise details, Bill of material and Invoicing in Tally.

CONTENTS:

- Bill Wise details
 - New Reference Bill
 - Against Reference Bill
 - Advance Bill
 - On account Bill
- Bill of material
 - Types of BOM
 - Activating BOM
 - Creating BOM
 - Multiple BOM
 - Copying existing BOM to new BOM

- Invoicing
 - Types of Sales Invoice In tally
 - Two Types of sales voucher for sales entry
 - Credit sale entry in Tally ERP 9
 - Creating service sale Invoice
 - As Voucher mode sale entry
 - Cash sales voucher entry using item invoice
 - Sale entry in as voucher mode item invoice.

ASSIGNMENT FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 11,12,13,15,33,34

SHORT ANSWER QUESTIONS: Q 11,12,15,16,30

LONG ANSWER QUESTIONS: Q 11,13,15,16

OTHER ASSIGNMENT:

1 ibid 1, Page No. 148, Q 1,2

SUGGESTED READING:

TEXT BOOK:

1 ibid 1, Page No. 127-145

LECTURES 41-42

RATIO ANALYSIS, SECURITY CONTROLS, INTEREST CALCULATIONS, BACKUP & RESTORES

OBJECTIVE:

The objective of these lectures is to help students in generating ratio analysis reports, security controls, calculating interest and keeping a backup of important data in Tally.

CONTENTS:

- Ratio analysis
 - Classification of ratios
 - Display of ratio report
- Security Controls
 - Enabling security control
 - Defining security level

- Create users
- Interest calculations
 - Types of interest
 - Enabling Interest Calculation
 - Creating Ledgers
 - Creating voucher class for interest receivable and payable
 - Calculation using simple mode and compound mode
- Back up and restores
 - Restore backup in tally data folder
 - Source and destination of data restore

ASSIGNMENT FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 16,17,18,19,24,33

SHORT ANSWER QUESTIONS: Q 17,18,22,25

LONG ANSWER QUESTIONS: Q 18,19,20,22,25,30

OTHER ASSIGNMENT:

1 ibid 1, Page No. 149, Q 1,2

SUGGESTED READING:

TEXT BOOK:

1 ibid 1, Page No. 146-151

UNIT IV

LECTURES 43-45

FINANCIAL STATEMENTS

OBJECTIVE:

The objective of these lectures is to help students in generating financial statements in Tally.

CONTENTS:

- Features of financial statements
- Trading account
- Profit & loss account
- Balance sheet
- Creating the financial statements in tally

ASSIGNMENT FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 1,2,3,4,5,26,27

SHORT ANSWER QUESTIONS: Q 1,2,3,4,5,26

LONG ANSWER QUESTIONS: Q 1,2,3,4,26

OTHER ASSIGNMENT:

1 ibid 1, Page No. 106, Q 5,6,7

SUGGESTED READING:

TEXT BOOK:

1 ibid 1, Page No. 58-70

LECTURES 46-49

ACCOUNTING BOOKS

OBJECTIVE:

The objective of these lectures is to help students get a better understanding of the various accounting books that can be maintained in Tally.

CONTENTS:

- Day book
- Bank book
- cash book
- bank reconciliation statement
- general ledger
- journal register

ASSIGNMENT FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 5,6,7,8,9,28,29

SHORT ANSWER QUESTIONS: Q 5,6,9,10,27

LONG ANSWER QUESTIONS: Q 5,6,8,9,10,27

OTHER ASSIGNMENTS:

1 ibid 1, Page No.106 , Q 8,9

SUGGESTED READING:

TEXT BOOK:

1 ibid 1, Page No. 34-50

LECTURES 50-52

EXCEPTION REPORTS

OBJECTIVE:

The objective of these lectures is to help students in generating various exception reports.

CONTENTS:

- Negative Stock
- Negative Ledgers (including Negative Cash Balance)
- Overdue Receivables
- Overdue Payables
- Memorandum Vouchers
- Reversing Journals
- Optional Vouchers
- Post-dated Vouchers
- E-Mail IDs
- Excise Dealer

ASSIGNMENT FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 11,15,16,17,19,30,31,32,33

SHORT ANSWER QUESTIONS: Q 11,15,16,17,28

LONG ANSWER QUESTIONS: Q 11,12,13,19,20,27,29

OTHER ASSIGNMENT:

1 ibid 1, Page No. 105, Q 5,6

SUGGESTED READING:

TEXT BOOK:

1 ibid 1, Page No.65-92

LECTURES 53-56

PRINTING CHEQUES & VOUCHERS

OBJECTIVE:

The objective of these lectures is to help students in printing cheques and vouchers.

CONTENTS:

- Enabling Cheque Printing
- Configuring in Bank Ledger
- Enabling Cheque Printing in Bank Ledger Creation with TSS and Internet Connectivity
- To copy the cheque format
- Enabling Cheque Printing in Bank Ledger Alteration Screen
- Ledger Alteration with TSS and Internet Connectivity
- Offline Ledger Alteration with TSS
- Printing Cheques
- Printer Selection

ASSIGNMENT FROM QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 21,22,23,24,25,34,35

SHORT ANSWER QUESTIONS: Q 21,22,23,24,25,30

LONG ANSWER QUESTIONS: Q 21,23,24,25,30

OTHER ASSIGNMENT:

1 ibid 1, Page No. 148, Q 1,3,5

SUGGESTED READING:

TEXT BOOK:

1 ibid 1, Page No. 126-135