

Organisational Behaviour

I - M.Com / I- Semester



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Tirupathi, AP -517 502

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Program Educational Objectives

This enables the students in understanding of

1. Various management concepts and theories of organization behavior.
2. Human behavior in business organizations and its influence on organizational change, development and effectiveness.
3. Individual behavior, communication, conflict and various management styles, motivational theories and coordination in the work environment structure, culture and change human resources.
4. Behaviour in organizations including diversity, attitudes, job satisfaction, emotions, moods, personality, values, perception, decision making and motivational theories.
5. Group behaviour in organizations, including communication, leadership, power and politics, conflict and negotiations.

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Describe how people behave under different conditions and understand why people behave as they do.
2. Analyze individual and group behavior, and understand the implications of organizational behavior on the process of management.
3. Evaluate the appropriateness of various leadership styles and conflict management strategies used in organizations.
4. Explain how organizational changes and culture affect working relationships within organizations.
5. Build the team spirit for institutional advancement and professional growth.

Unit-I: Organizational Behaviour

Nature and Scope – Significance - Limitations of Organizational Behaviour - OB as an Interdisciplinary Approach - Models of OB - Emerging Challenges of OB in the 21st Century.

Unit-II: Individual Dynamics

Personality - Perception - Motivation – Concept - Theories - Maslow’s Need Hierarchy- Two factor theory – ERG Theory.

Unit-III: Group Dynamics

Concept - Types of Groups - Group Formation - Group Cohesiveness; Leadership – Concept - Leadership Theories – Trait Theory – Behavioural Theory –Fiedler Contingency Theory - Managerial Grid Theory; Conflict Management - Conflict Management Techniques

Unit-IV: Organisational Dynamics

Organizational Culture – Organizational Change - Concept – Resistance to Implementation of Change – Organizational Effectiveness –Organizational Development: Concept - Organizational Development Interventions.

Suggested Books

1. Prasad, L.M., Organizational Behaviour, S.Chand Publications.
2. Aswathappa .K, Organizational Behaviour, HPH, New Delhi.
3. Fred Luthans, Organizational Behaviour, Tata McGraw Hill.
4. Stephen P.Robbins, Organizational Behaviour, Pearson Education.
5. Arun Kumar N Meenakashi., Organizational Behaviour, VPH.
6. Dale, Organizational Behaviour, Sage Publications.
7. Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson, Management of Organizational Behaviour, Utilizing Human Resources, PHI.

Organisational Behaviour

Unit-1: Introduction to Organizational Behaviour

1.0	Unit Objectives	2
1.1	Introduction	2
1.2	Meaning and Definition	2
1.2.1	Characteristics of Organisational Behaviour	3
1.3	Nature of Organizational Behaviour	4
1.3.1	Scope of Organizational Behaviour	5
1.3.2	Foundations of OB	6
1.3.3	Importance of Organization Behaviour	7
1.3.4	Goals of Organisational Behaviour	9
1.4	Elements of Organization Behaviour	9
1.4.1	Application of OB in Management	12
1.5	Limitations of OB	14
1.6	OB as an Interdisciplinary Approach	15
1.7	Models of OB	16
1.7.1	Interpretation of Different Models	18
1.7.2	Levels of OB	19
1.7.3	Principles of OB	19
1.7.4	Factors Affecting OB	21
1.7.5	Goals of OB	22
1.8	Role of Organisational Behaviour in Management of Business	23
1.8.1	Skills of an Effective Manager	25
1.8.2	Functions of a Manager	27
1.9	Opportunities & Challenges in Organisational Behaviour	30
1.9.1	Reengineering	31
1.10	Check Your Progress	32
1.11	Outcomes	32
1.12	Key Terms	32
1.13	Answer to ‘Check Your Progress’	34
1.14	Questions and Exercise	34
1.15	Multiple Choice Questions	35
1.16	Further Readings	40

Unit-II: Individual Dynamics

2.0	Unit Objectives	46
2.1	Foundations of Individual Behaviour	46

2.1.1	Causes of Individual Behaviour	47
2.2	Concept of Motivation	50
2.2.1	Process of Motivation	51
2.2.2	Types of Motivation	51
2.2.3	Features of Motivation	52
2.2.4	Importance of Motivation	52
2.2.5	Motivational Theories	53
2.3	Personality	63
2.3.1	Types of Personality	64
2.3.2	Determinants of Personality	65
2.3.3	Personality Characteristics	67
2.3.4	Five Trait Personality Model	68
2.3.5	Theories of Personality	71
2.3.6	Nature of Personality	72
2.4	Check your Progress	73
2.5	Outcomes	73
2.6	Key Terms	73
2.7	Answer to ‘Check your Progress’	74
2.8	Questions and Exercise	74
2.9	Multiple Choice Questions	75
2.10	Further Readings	78
Unit-III: Group Dynamics		
3.0	Unit Objectives	84
3.1	Introduction	84
3.2	Groups: Definition And Concept	84
3.3	Types of Groups	85
3.3.1	Components of Group	87
3.4	Stages of Group Formation	89
3.4.1	Group Effectiveness	90
3.4.2	Group Processes	90
3.5	Group Decision Making	92
3.6	Cooperation and Competition in a Group	92
3.6.1	Determinants of Cooperation and Competition	93
3.7	Conflict in a Group	93
3.8	Group Cohesiveness	95
3.9	Leadership	99
3.9.1	Characteristics of Leader	100

3.9.2	Definitions and Meaning of Leadership	102
3.9.3	Objectives of Leadership	104
3.9.4	Styles of Leadership	105
3.9.5	Importance of Leadership	106
3.10	Theories of Leadership	108
3.11	Leader Vs Manager	115
3.11.1	Leadership in Decision Making Process	116
3.11.2	Role of a Leader in Conflict Resolution	117
3.12	Conflict Management	119
3.12.1	Techniques of Conflict Management	121
3.13	Check Your Progress	122
3.14	Outcomes	122
3.15	Key Terms	123
3.16	Answer to ‘Check Your Progress’	124
3.17	Questions and Exercise	125
3.18	Multiple Choice Questions	126
3.19	Further Readings	130
Unit-IV: Organisational Dynamics		
4.0	Unit Objectives	136
4.1	Introduction	136
4.2	Foundation of Organisation	136
4.2.1	Importance of Organizing	137
4.3	Meaning of Organisation and its Characteristics	138
4.3.1	Principles of an Organisation	140
4.3.2	Steps in the Process of Organisation	141
4.3.3	Organisation Structure	141
4.3.4	Span of Control	148
4.3.5	Types of Departmentation	149
4.4	Organisation Culture	154
4.4.1	Characteristics of Organisation Culture	154
4.4.2	Functions of Organisational Culture	156
4.4.3	Factors Influencing Organisational Culture	156
4.4.4	Types of Organisational Culture	157
4.4.5	Reasons for Changes in Work Culture	158
4.4.6	Role of Organisational Culture	159
4.5	Organisational Change	159
4.5.1	Organizations Need to Change	159

4.5.2	Organisational Change Factors	160
4.5.3	Planning Organizational Change	161
4.5.4	Types of Organisational Change	163
4.5.5	Process of Organisational Change	164
4.5.6	Theories of Planned Change	164
4.6	Resistance to Organisational Change	165
4.6.1	Overcoming Resistance to Organisational Change	167
4.7	Organisation Development	167
4.7.1	Objectives of Organisational Development	168
4.7.2	Characteristics of OD	168
4.7.3	Historical Development	168
4.7.4	Second Generation OD	169
4.7.5	Steps in Organizational Development Process	169
4.7.6	Values, Assumptions, and Beliefs in OD	170
4.7.7	Implications of OD Values and Assumptions	171
4.8	OD Interventions	172
4.8.1	Types of OD Interventions	173
4.9	Organisation Conflict	176
4.9.1	Features of Organisational Conflict	176
4.9.2	Types of Organisational Conflict	177
4.9.3	Stages of Conflict	179
4.9.4	Factors that Causes Organisational Conflict	180
4.9.5	Causes of Organizational Conflict	181
4.10	Organisation Discipline	181
4.10.1	Objectives of Organisation Discipline	182
4.10.2	Components of Organisational Discipline	182
4.10.3	Types of Organisational Discipline	183
4.10.4	Importance of Organisational Discipline	184
4.11	Check Your Progress	185
4.12	Outcomes	185
4.13	Key Terms	186
4.14	Answer to ‘Check Your Progress’	187
4.15	Questions and Exercise	188
4.16	Multiple Choice Questions	189
4.17	Further Readings	196

Managerial Economics

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Managerial Economics

Program Educational Objectives: This enables the students in understanding of

1. Concepts of managerial economics and its role in business decisions
2. Demand & supply analysis and its applications in business
3. Functions of production, price strategies and profit theories
4. Impact of competition in various types of markets
5. Nexus between Macro-economic factors and managerial decisions

Expected Course Outcomes: After successful completion of this paper, the students are able to

1. Apply principles of economics in day-to-day business activities
2. Understand the demand and supply conditions and assess the position of a company
3. Develop thorough knowledge on the production theories and cost while dealing with the factors of production.
4. Analyze real-world business problems with a systematic theoretical framework.
5. Design competition strategies, including costing, pricing, product differentiation, and market environment

Unit-I: Introduction

Managerial Economics - Nature and Scope - Principles – Objectives of the Firm - Theory of the Firm, Role and Responsibilities of a Managerial Economist.

Unit-II: Demand and Supply Analysis

Law of Demand - Demand Function - Determinants - Demand Estimation - Methods of forecasting for Existing and New Products ; Law of Supply - Determinants of Supply.

Unit-III: Cost and Production Analysis

Cost Concepts - Cost Output Relationship in Short run and Long run - Cost Control and Reduction; Production Function - Cobb Douglas Production Function.

Unit-IV: Profit and Price Analysis

Nature and Theories of Profit - Cost Volume Profit Analysis - Profit Planning and Forecasting; Competition - Types of Competition; Pricing Policies and Strategies - Pricing Methods.

Suggested Books

1. Craig Peterson and Lewis: Managerial Economics, Pearson Education Publication 2008
2. Mankiw, Principles of Macroeconomics, 4e, TL 2007.
3. Mehta, P.L., Managerial Economics, Text and Cases, S.Chand & Co., Publishers, New Delhi
4. Varshney, R.L., and Maheswari, K.L., Managerial Economics, S.Chand & Co., Publishers, New Delhi
5. Battacharya & Chakravarthy, Fundamentals of Business economics BS Publications 2002.
6. Ahuja, H.L., Managerial Economics, S. Chand, New Delhi
7. Trivedi, M.L. Managerial Economics, Tata Mc-Graw Hills, New Delhi.
8. Mithani, D.M, Managerial Economics – Theory and Applications, Himalayas Publishing House, New Delhi.

Managerial Economics

Unit-I: Introduction to Managerial Economics

1.0	Unit Objectives	2
1.1	Introduction	2
1.1.1	Economic Activities	2
1.2	Introduction to Economics	3
1.2.1	Scope of Economics	4
1.2.2	Nature of Economics	4
1.2.3	Importance of Economics	5
1.3	Managerial Economics	6
1.3.1	Nature of Managerial Economics	7
1.3.2	Scope of Managerial Economics	8
1.3.3	Characteristics of Managerial Economics	10
1.3.4	Linkages with Other Disciplines	11
1.3.5	Techniques or Methods of Managerial Economics	13
1.3.6	Role of Managerial Economics in Business Development	16
1.4	Principles of Managerial Economics	18
1.5	Objectives of Firms	23
1.6	Meaning of Profit	24
1.7	Theories of Profit	25
1.8	Managerial Economist	28
1.8.1	Roles and Responsibilities of Managerial Economist	28
1.8.2	Functions of Managerial Economist	30
1.9	Functions Performed by Managerial Economist in Indian Context	31
1.10	Check Your Progress	31
1.11	Outcomes	32
1.12	Key Terms	32
1.13	Answers to 'Check your Progress'	33
1.14	Questions and Exercise	34
1.15	Mutiple Choice Questions	35
1.16	Further Readings	38
Unit-II: Demand and Supply Analysis		
2.0	Unit Objectives	45
2.1	Introduction	45
2.2	Utility	46
2.2.1	Characteristics of Utility	46

2.2.2	Types of Utility	47
2.2.3	Kinds of Utility	48
2.3	Cardinal Utility Approach	49
2.3.1	Assumptions of Cardinal Utility Analysis	50
2.3.2	Cardinal and Ordinal Approach	51
2.4	Diminishing Marginal Utility	52
2.4.1	Law of Diminishing Marginal Utility	53
2.4.2	Causes of Diminishing Marginal Utility	56
2.4.3	Limitations of the Law	56
2.4.4	Uses of the Law of Diminishing Utility	57
2.4.5	Exceptions of the Law of Diminishing Utility	57
2.4.6	Issues	58
2.5	Law of Equi-Marginal Utility or Principle of Substitution	59
2.6	Ordinal Utility Approach	61
2.7	Demand	62
2.7.1	Demand Function	63
2.7.2	Demand Schedules	64
2.7.3	Determinants of Demand	66
2.8	Types of Demand	68
2.9	Law of Demand	73
2.9.1	Characteristics of Law of Demand	75
2.9.2	Exceptions to the Law of Demand	76
2.9.3	Reason for Downward Sloping Demand Curve	77
2.9.4	Changes in Demand Curve	78
2.10	Consumer Surplus	79
2.10.1	Assumption of Consumer's Surplus	81
2.10.2	Practical Importance	82
2.10.3	Measurement of Consumer's Surplus with Indifference Curves	83
2.11	Indifference Curve Analysis	84
2.11.1	Indifference Curve Schedule	85
2.11.2	Indifference Curve	85
2.12	Consumer's Equilibrium	88
2.12.1	Indifference Curves of Consumer Behaviour	91
2.13	Demand Forecasting	93
2.13.1	Demand Forecasting Procedure	95
2.13.2	Factors Affecting Demand Forecasting	95
2.13.3	Methods of Demand Forecasting	97

2.13.4	Demand Forecasting Process	103
2.14	Elasticity of Demand	103
2.14.1	Importance of Elasticity of Demand	104
2.14.2	Price Elasticity	105
2.14.3	Degrees of Price Elasticity	106
2.14.4	Factors Determining Price Elasticity of Demand	109
2.14.5	Measurement of Price Elasticity of Demand	111
2.14.6	Importance of Price Elasticity of Demand	118
2.15	Income Elasticity of Demand	120
2.15.1	Degrees of Income Elasticity of Demand	121
2.15.2	Measurement of Income Elasticity	122
2.15.3	Importance of Income Elasticity	123
2.16	Cross Elasticity of Demand	124
2.16.1	Types of Cross Elasticity of Demand	124
2.16.2	Measurement of Cross Elasticity of Demand	125
2.16.3	Limitations of Cross Elasticity of Demand	126
2.16.4	Importance of Elasticity of Demand	126
2.16.5	Advertising Elasticity of Demand or Promotional Elasticity of Sales	127
2.17	Supply	129
2.17.1	Supply Function	129
2.18	Law of Supply	130
2.18.1	Assumptions of Law of Supply	131
2.18.2	Factors Determining Supply	132
2.18.3	Exceptions	133
2.18.4	Elasticities of Supply	133
2.18.5	Methods for Measuring Price Elasticity of Supply	136
2.19	Check Your Progress	139
2.20	Outcomes	139
2.21	Key Terms	139
2.22	Answer to ‘Check Your Progress’	140
2.23	Questions and Exercise	141
2.24	Multiple Choice Questions	142
2.25	Further Readings	146
Unit-III: Cost and Production Analysis		
3.0	Unit objectives	152
3.1	Introduction	152
3.2	Meaning of Cost	152

3.3	Cost Function	156
3.4	Theories of Cost	157
3.5	Short-run Cost	160
	3.5.1 Relation Between AC and MC	165
3.6	Long-run Cost Curves	165
	3.6.1 Average Cost in the Long-Run: Smooth Envelope Case	166
3.7	Economies and Dieconomies of Scale	171
3.8	Modern Theories	173
3.9	Meaning of Production	176
	3.9.1 Factors of Production	177
	3.9.2 Importance of Production	186
3.10	Production Function	186
	3.10.1 Features of Production Function	187
	3.10.2 Usefulness of Production Function	187
	3.10.3 Variation of Product in Short-Run	188
3.11	Types of Production Function	189
3.12	Check Your Progress	192
3.13	Outcomes	192
3.14	Key Terms	192
3.15	Answer to ‘Check Your Progress’	194
3.16	Questions and Exercise	195
3.17	Multiple Choice Questions	195
3.18	Further Readings	198
Unit-IV: Profit and Price Analysis		
4.0	Unit Objectives	207
4.1	Introduction	207
4.2	Nature of Profit	208
	4.2.1 Role and Functions of Profits	209
4.3	Theories of Profit	210
4.4	CVP Analysis	218
	4.4.1 Interplay and Impact of Factors on Profit	219
	4.4.2 Profit Graph	219
4.5	Profit Planning	220
	4.5.1 Profit	221
	4.5.2 Planning	222
	4.5.3 Profit Planning	224
	4.5.4 Origin of Profit Planning and Control	225

4.5.5	Fundamental Concept of Profit Planning and Control	226
4.6	Profit Planning and Control Process	228
4.6.1	Purpose of Profit Planning and Control	232
4.6.2	Limitation of Profit Planning and Control	232
4.7	Tools of Production Planning and Control	233
4.7.1	Concept of Cost-Volume Profit Analysis	234
4.7.2	Use of Cost-Volume Profit Analysis in Profit Planning	235
4.8	Break-even Analysis	238
4.8.1	Assumptions of Break-Even Analysis	239
4.8.2	Special Problems in Cost Volume Profit Analysis	240
4.8.3	Limitations of CVP or B/E Analysis	240
4.9	Profit Volume Analysis	241
4.10	Margin of Safety and Margin of Safety Ratio	241
4.11	Market Structure	241
4.11.1	Types of Market	243
4.12	Perfect Competition	244
4.12.1	Equilibrium Under Perfect Competition	245
4.12.2	Market Price Under Perfect Competition	246
4.12.3	Market Period	246
4.12.4	Pricing in the Short Run-Equilibrium of the Firm	247
4.12.5	Pricing in the Long-Run	250
4.13	Monopoly	252
4.13.1	Major Characteristics/Features of Monopoly	253
4.13.2	Pricing and Output Decisions Under Monopoly	254
4.13.3	Price Discrimination	256
4.14	Monopolistic Competition	267
4.14.1	Price and Output Decisions Under Monopolistic Competition	258
4.15	Oligopoly	260
4.15.1	Price and Output Determination under Oligopoly	261
4.16	Check Your Progress	264
4.17	Outcomes	265
4.18	Key Terms	265
4.19	Answer to ‘Check Your Progress’	266
4.20	Questions and Exercise	266
4.21	Multiple Choice Questions	267
4.22	Further Readings	275

Business Environments and Policy

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Business Environments and Policy

Program Educational Objectives: This enables the students in understanding of

1. Concepts of Business Environment.
2. Economic Environment in Industrial Development Policies -Industrial policy, Fiscal policy, monetary policy, Economic Reforms in India
3. Socio-Cultural Environment.
4. Technological Environment and Modernization of Technology.
5. In-depth knowledge about different environment in the business climate and the current issues affecting business.

Expected Course Outcomes: After successful completion of this paper, the students are able to

1. Acquire basic knowledge of Business environment
2. Obtain acquaintance of the influencing factors of business environment in India.
3. Enhance the knowledge on economic environment and economic policies in India.
4. Improve the awareness on Socio-Cultural, Political and Legal Environment of Business.
5. Gain familiarities about the technological and global environment of business.

Unit-I: Business Environment: Concept - Nature and Scope -Elements of Business Environment - Techniques of Environmental Analysis - Changing Dimensions of Business Environment.

Unit-II: Economic Environment of Business: Introduction - Economic Systems - Economic Policies - Role of Public Sector in Economic Development - Economic Reforms, SEZs.

Unit-III: Socio-Cultural, Political and Legal Environment: Introduction - Socio-cultural Environment - Political Environment - Social Responsibilities of Business; Legal Environment - Consumer Protection Act.

Unit-IV: Technological and Global Environment: Technological Environment - Technological Implications; Global Environment: Nature and Scope - Multi National Corporations (MNCs) - Emerging Challenges of Global Business - FEMA.

Suggested Books

1. Aswathappa. K, Essentials of Business Environment, Himalaya Publishing House, New Delhi.
2. Francis Cherunilam, Business Environment, Himalaya Publishing House, New Delhi.
3. Kohli.S.L. and Resutra N.K, Business Environment, Kalyani Publishers, New Delhi 2005.
4. Fernando A.C, Business Environment, Pearson Education, New Delhi.
5. Misra.S.K, and V.K.Puri, Indian Economy, Himalaya Publishing House, New Delhi, 2008.
6. Agrawal. A.N., Indian Economy: Problems of Development and Planning, New Age Publications, New Delhi, 2008.
7. Misra.S.K., and V.K.Puri, Economic Environment of Business, Himalaya Publishing House, New Delhi, 2008.
8. Raj Agrawal, Business Environment, Excel Books, New Delhi, 2008.

Business Environments and Policy

Unit-I: Business Environment

1.0	Unit Objectives	2
1.1	Introduction	2
1.2	Business	2
1.2.1	Definitions	3
1.2.2	Characteristics of Business	3
1.2.3	Objectives of Business	6
1.3	Business Environment	11
1.3.1	Definition of Business Environment	12
1.3.2	Characteristics of Business Environment	12
1.3.3	Significance of Business Environment	13
1.4	Theoretical Framework of Business Environment	14
1.4.1	Internal Environment	14
1.4.2	Micro Environment	16
1.4.3	External Environment	22
1.5	Environmental Analysis	26
1.5.1	Methods Environmental Analysis	28
1.5.2	Advantages of Environmental Analysis	31
1.5.3	Limitations or Disadvantages of Environment Analysis	32
1.6	Techniques of Environmental Analysis	32
1.6.1	PESTLE (Political, Economic, Social, Technological, Legal and Environmental Factors)	32
1.6.2	Social, Legal, Economic, Political and Technological (SLEPT) Analysis	34
1.6.3	SWOT Analysis of Indian Economy	35
1.7	Changing Dimensions of Indian Business Environment	36
1.8	Check Your Progress	38
1.9	Outcomes	38
1.10	Key Terms	38
1.11	Answers to ‘Check Your Progress’	39
1.12	Questions and Exercise	39
1.13	Further Readings	40

Unit-II: Economic Environment of Business

2.0	Unit Objectives	46
2.1	Introduction	46
2.2	Economic Environment	47
2.2.1	Factors Affecting the Economic Environment	47
2.2.2	Nature of the Indian Economy	48
2.3	Structure of Indian Economy	50
2.3.1	Primary Sector	50
2.3.2	The Secondary Sector	51
2.3.3	Tertiary Sector	51
2.4	Economic Policy	52
2.4.1	Need For Economic Policy in India	52
2.4.2	Aims of Economic Policy in India	53
2.4.3	Instruments of Economic Policy in India	54
2.4.4	Process of Economic Policy Formulation	56
2.5	Meaning of Public Sector	58
2.5.1	Need of the Public Sector	60
2.5.2	Contribution of Public Sector to Development	61
2.5.3	Roles of the Public Sector in the Economic Development of a Country like India	64
2.5.4	Problems of Public Sector	66
2.5.5	Reasons for the Poor Performance of Public Enterprises	68
2.5.6	Measures to Improve Performance of the Pubic Sector	69
2.6	Economics Reforms	71
2.6.1	Rationale of Economic Reforms	71
2.6.2	Key Features of Economic Reforms	71
2.6.3	Parameters for Assessing Economic Reforms	74
2.6.4	Critique of Economic Reforms	74
2.7	SEZ	83
2.7.1	Concept and Background	83
2.7.2	EPZs and SEZs	84
2.7.3	Debate Over SEZs	84
2.7.4	SEZ Policy and Progress	85

2.7.5	Special Economic Zone or SEZ	86
2.7.6	Objectives of Special Economic Zone	87
2.7.7	Importance of Special Economic Zone in India	87
2.7.8	Special Economic Zone Features	87
2.7.9	Challenges of Special Economic Zone	87
2.7.10	Special Economic Zone in India	88
2.7.11	Special Economic Zone Tax Benefits	88
2.8	Check Your Progress	89
2.9	Outcomes	89
2.10	Key Terms	89
2.11	Answers to ‘Check Your Progress’	90
2.12	Questions and Exercise	90
2.13	Further Reading	92
Unit-III: Socio-Cultural, Political and Legal Environment		
3.0	Unit Objectives	98
3.1	Introduction	98
3.2	Social Environment	98
3.2.1	How Does a Business Impact the Social Environment	99
3.3	Political Environment	102
3.3.1	Nature and Significance of Political Environment	102
3.3.2	Political Factors	103
3.3.3	Importance	104
3.4	Social Responsibilities in Business	105
3.4.1	Dimensions of Social Responsibilities	106
3.4.2	Social Responsibilities Reporting	108
3.4.3	Social Accounting	108
3.4.4	Social Audit	109
3.4.5	Social Responsibilities of Business in India	110
3.4.6	Advantages of Social Responsibility	111
3.4.7	Types of Social Responsibilities	112
3.4.8	Opinions for Social Responsibility	113
3.4.9	Arguments Against Social Responsibility	113

3.4.10	Social Responsibility of Business towards Society	113
3.4.11	Social Responsibility of Business: Role of Business in Environmental Protection	117
3.5	Legal Environment	118
3.5.1	Scope of MRTP	118
3.5.2	Restrictive Trade Practice (RTP) Notes	118
3.5.3	Monopolistic Trade Practices (MTP)	120
3.5.4	Governing Body	120
3.6	Consumer Protection Act	129
3.6.1	Objectives and Scope of the Act	130
3.6.2	Right of Consumers	130
3.6.3	Consumer Rights and Responsibilities	131
3.6.4	Some Other Rights	132
3.6.5	Duties and Responsibilities of Consumers	132
3.6.6	Consumer Protection Act, 1986	133
3.6.7	Consumer Forum Redressal Agencies	138
3.7	Check Your Progress	141
3.8	Outcomes	141
3.9	Key Terms	141
3.10	Answer to ‘Check Your Progress’	142
3.11	Questions and Exercise	143
3.12	Further Readings	144
Unit-IV: Technological and Global Environment		
4.0	Unit Objectives	150
4.1	Introduction	150
4.2	Concept of Technology	150
4.2.1	Dynamics of Technological Change	151
4.2.2	Importance of Technological Environment	152
4.3	Technology Transfer	153
4.3.1	Rationale	154
4.3.2	Mechanism	155
4.3.3	Vital Components of Contract	156
4.3.4	Recent Trends	156

4.3.5	Problems and Prospects	157
4.4	Technological Implications	159
4.5	Global Environment	160
4.5.1	Nature of Globalization	160
4.5.2	Advantages of Globalization	161
4.5.3	Disadvantages of Globalization	162
4.5.4	Highlights	162
4.5.5	Dimensions of the Current Economic Globalisation	163
4.5.6	The Limits of Globalisation	164
4.6	MNC's	165
4.6.1	Features of Multinational Companies	166
4.6.2	Challenges of Multinational Companies	166
4.6.3	Strategies	166
4.6.4	Threats of Multinational Companies	167
4.6.5	Challenges in International Business	168
4.7	FEMA	170
4.7.1	An Overview	171
4.7.2	Important Definitions and Concepts	173
4.7.3	Regulation & Management of Foreign Exchange	174
4.7.4	Types of Transactions Under Fema	174
4.7.5	Authorised Person	180
4.7.6	Contraventions & Penalties	181
4.7.7	Provision for Appeal	184
4.7.8	Directorate of Enforcement	184
4.7.9	Compounding of Offences under FEMA	185
4.8	Check Your Progress	186
4.9	Outcomes	186
4.10	Key Terms	186
4.11	Answer to 'Check Your Progress'	187
4.12	Questions and Exercise	187
4.13	Further Readings	188

Business Ethics

*I - M.Com / I - Semester
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Business Ethics

Program Educational Objectives

This enables the students in understanding of

1. Concepts of Business Ethics.
2. Characteristics and importance of Business Ethics.
3. Principles of business ethics.
4. Challenges of Business Ethics.
5. In-depth knowledge about Sources of Ethics.

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Get basic knowledge of Business Ethics.
2. Obtain acquaintance of the objectives and scope of business ethics.
3. Enhance the knowledge on principles of business ethics.
4. Improve the knowledge on challenges of business ethics.
5. Learn about the ethical theories of business.

Unit-I: Business Ethics

Introduction - Genesis of Business Ethics - Objectives - Characteristics - Scope - Significance - Problems in Adapting Business Ethics.

Unit-II: Principles of Business Ethics

Factors Affecting Business Ethics - Ethical Standards - Elements of Business Ethics - Ethics in Contemporary Business.

Unit-III: Ethical Theories

Modern Decision Making Model and Ethics - Sources of Ethics - Unethical Practices - Influence of Business Ethics on Business Operations.

Unit-IV: Business Ethics

Challenges of Business Ethics and corporate leadership - Ethical principles in Business - Business Ethics from Indian perspective.

Suggested Books

1. Manuel G. Velasquez, Business Ethics, concepts, Prentice Hall of India, New Delhi.
2. R.C.Sekhar, Ethical Choices in Business, Response Books, New Delhi.
3. C.S.V. Murthy, Business Ethics, Himalaya Publishing House, New Delhi.

Business Ethics

Unit-I: Corporate Social Responsibility

1.0	Unit Objectives	2
1.1	Introduction	2
1.2	Concept of Social Responsibility	2
1.2.1	Need for Social Responsibility	3
1.3	Social Responsibility of Business Firm	3
1.3.1	Business and Society	3
1.3.2	Importance of Social Responsibility for Businesses	4
1.3.3	Types of Social Responsibility of Business	4
1.3.4	Arguments for Social Responsibility	4
1.3.5	Arguments Against Social Responsibility	6
1.3.6	Reality of Social Responsibility	6
1.3.7	Kinds of Social Responsibility	8
1.3.8	Social Responsibility towards Different Interest Groups	8
1.3.9	Socially Responsible Companies	9
1.3.10	Challenges in Implementing Social Responsibilities	9
1.3.11	Benefits by Companies to Society	10
1.4	Evolution of the Definitions of CSR	10
1.4.1	CSR Perspectives in Selected Countries	12
1.4.2	Definitions of CSR	13
1.4.3	Types of Corporate Social Responsibility	14
1.4.4	Benefits of CSR	16
1.4.5	Drivers of CSR	17
1.4.6	Corporate Responsibility	19
1.5	CSR Regulations in India	21
1.5.1	Policy	22
1.5.2	The phase of Corporate Social Responsibility	23
1.5.3	Social Objectives and Responsibility	24
1.5.4	Public Policy and Social Responsibility	25
1.5.5	CSR Committee and Sections	26

1.5.6	Response of Indian firm Towards CSR	29
1.6	Outcomes	30
1.7	Review Questions	30
Unit-II: CSR and Consumer Protection		
2.0	Unit Objectives	36
2.1	Introduction	36
2.2	Consumerism	38
2.2.1	The Economic Impact of Consumerism	39
2.2.2	Need for Consumerism	40
2.2.3	Importance of Consumerism	41
2.2.4	Negative Impacts of Consumerism	42
2.2.5	Consumerism in India - Consumer Protection	42
2.2.6	Consumer Responsibilities	43
2.2.7	Consumerism Opportunities	44
2.2.8	Consumerism and Marketing	46
2.2.9	Consumerism in India-Management Response to Consumerism	47
2.2.10	Indian Scenario on Consumer Protection	48
2.2.11	Advantages and Disadvantages of Consumerism	50
2.3	Ethical issues in Sales	50
2.3.1	Impacts of Ethical Issues on Sales and Sales Management	52
2.3.2	How to Create an Ethical Culture in your Sales Management Team?	52
2.3.3	Unethical Issues to Increase Sales	53
2.3.4	Unethical Issues in Sales	56
2.3.5	Unethical Issues in Marketing	57
2.3.6	Unethical Issues in Advertising	58
2.3.7	Unethical Issues in Supply Chain	60
2.3.8	Unethical Issue Information Technology	60
2.4	Marketing and Technology	62
2.4.1	Types of Marketing Technology	62
2.4.2	Benefits of using Marketing Technology	63
2.4.3	New Technology	64
2.4.4	Benefits of the New Technology	64

2.4.5	The Flip Side: Challenges of the New Technology	65
2.5	Competitive Strategy	67
2.5.1	Four Types of Competitive Strategy	68
2.5.2	Types of Major Competitive Scopes	70
2.5.3	Sustain a Competitive Advantage	70
2.5.4	Distinctive Competency an Essential Requirement for Achieving Competitive Advantage	72
2.5.5	Competitive Strategy Versus Business Strategy	72
2.6	CSR and Consumer Protection	73
2.6.1	ISO 26000 (Clause 6.7 Consumer Issues)	74
2.6.2	ISO 10000 Suits	79
2.6.3	Linkage of CSR and Consumer Protection	80
2.7	Outcomes	81
2.8	Review Questions	82
Unit-III: Corporate Ethics		
3.0	Unit Objectives	88
3.1	Introduction	88
3.2	Business Ethics	88
3.2.1	Principal Components of 'Ethics'	90
3.2.2	Characteristics of Business Ethics	91
3.2.3	Elements of Business Ethics	92
3.2.4	Scope of Business Ethics	93
3.2.5	Nature of Business Ethics	95
3.2.6	Need for Business Ethics	96
3.2.7	Objectives	97
3.2.8	Importance of Business Ethics	98
3.2.9	Benefits of Adhering to Business Ethics	99
3.3	Values Concept	100
3.3.1	Characteristics of Value	101
3.3.2	Types of Values	102
3.3.3	Formation of Values	104

3.4	Managerial Ethics	105
3.4.1	Types of Managerial Ethics	106
3.4.2	Importance of Managerial Ethics	107
3.4.3	Principles of Managerial Ethics	108
3.4.4	Role of Managerial Ethics	109
3.5	Relevance of Business Ethics in Corporate Governance	110
3.6	Relevance of Value and Ethics in Business	113
3.6.1	Personal Ethical Principles	114
3.6.2	Values of Individuals	115
3.6.3	Ethics not Merely Collection of Values	117
3.6.4	Ethics and Morality	117
3.6.5	Ethics and Religion	118
3.6.6	Ethics and the Law	119
3.6.7	Ethics is Contextual	121
3.6.8	Criteria for Ethical Evaluation	121
3.7	Corruption in Businesses	125
3.8	Indian Managers	126
3.8.1	Importance of Values in Indian Managers	127
3.8.2	Difference between Indian Managers and Others	129
3.8.3	Values of Indian Managers	130
3.9	Factors influencing Business Ethics	132
3.9.1	Factors Influencing Business Ethics	132
3.9.2	Internal Factors Influencing Business Ethics	134
3.9.3	External Factors Influencing Business Ethics	134
3.9.4	Determinants of Business Ethics	135
3.10	Outcomes	136
3.11	Review Questions	136
Unit-IV: Knowledge and Wisdom		
4.0	Unit Objectives	142
4.1	Introduction	142
4.2	Knowledge	142
4.2.1	Definition of Knowledge	142

4.3	Types and Scope	144
4.4	Three Divisions of Knowledge	146
4.4.1	Six Theories of Knowledge and Truth	147
4.5	Nature of Knowledge	148
4.6	Wisdom	152
4.6.1	Characteristics of Wisdom	153
4.6.2	Elements of Wisdom	154
4.6.3	Theories of Wisdom	155
4.6.4	Difference between Knowledge and Wisdom	156
4.7	Wisdom Workers	157
4.7.1	Characteristics of Wisdom Workers	158
4.7.2	Importance of Wisdom Workers	159
4.8	Wisdom Management	160
4.8.1	Principles of Wisdom Based Management	162
4.8.2	Importance of Wisdom Management	163
4.8.3	Wisdom Management in Modern Business	165
4.9	Modern Business Ethics	166
4.9.1	Importance Modern Ethics in Business	167
4.9.2	Principles of Modern Business Ethics	169
4.9.3	Ethical Dilemmas	170
4.10	Modern Business Dilemmas	171
4.10.1	Modern Business Ethics and Dilemmas	172
4.11	Outcomes	174
4.12	Review Questions	174

Corporate Financial Accounting

I - M.Com / I - Semester

Choice Based Credit System (CBCS)



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Corporate Financial Accounting

Program Educational Objectives

This enables the students in understanding of:

1. Issues and practices of advanced corporate financial accounting.
2. Methods of accounting for price level changes
3. Concepts of Human Resource, Government and social responsibility accounting
4. Importance of Accounting principles & standards and its applications for business
5. Preparation of consolidated financial statements of different companies

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Combine practical and theoretical knowledge of financial accounting.
2. Identify and analyze the price changes in the real-life situations.
3. Develop the sufficient insights on the importance of accounting maintenance for different purposes
4. Describe how people analyze the concept of holding company under different conditions
5. Identify reasons for preparing financial statements in different manner.

Unit-I: Financial Accounting

Introduction - Objectives - Generally Accepted Accounting Principles (GAAP) - Ethical Issues in Accounting Practices - Role of computers in accounting (Theory only)

Unit-II: Inflation Accounting

Meaning - Limitations of Historical Accounting - Methods of Accounting for Price Level Changes - Current Purchasing Power (CPP) - Current Cost Accounting (CCA) - Gearing Adjustment. (Theory & Problems)

Unit-III: Human Resource Accounting

Concept - Suggested Methods for Valuation of Human Resources; Corporate Social Accounting - Objectives - Measures - Social Responsibility Accounting; Government Accounting (Theory only).

Unit-IV: Consolidated Financial Statements

Preparation of Consolidated Balance Sheet - Minority Interest - Pre-Acquisition and Post-Acquisition Profits - Cost Control or Goodwill - Bonus Shares - More Than One Subsidiary. (Theory & Problems)

Suggested Books

1. Gupta, R.L. and Radhaswami, M., Advanced Accountancy, S. Chand & Co., New Delhi.
2. Jain and Narang, Advanced Accountancy, Kalyani Publications, New Delhi
3. M.C. Shukla, T.S. Grewel, Advanced Accountancy, S. Chand & Co., New Delhi.
4. S.N. Maheswari and S.K. Maheswari, Corporate Accounting, Vikas Publishing House, New Delhi.
5. Arulanandam, Advanced Accountancy, Himalaya Publishing House, Delhi.
6. Ghosh, T.P., Accounting Standards and Corporate Accounting Practices, Taxmann.
7. Jawaharlal, Accounting Theory, Himalaya Publishing House.
8. I.M. Pandey, Management Accounting, Vikas Publication.
9. Bhatt J, Management Accounting, ELBS.
10. Khan and Jain, Management Accounting, Tata McGraw Hill.

Corporate Financial Accounting

Unit-I: Financial Accounting

1.0	Unit Objectives	3
1.1	Introduction	3
1.2	Need For Accounting	3
1.3	Meaning and Definition of Accounting	4
1.4	Evolution of Accounting	5
1.5	Accounting Activities	6
1.6	Characteristics of Accounting	7
1.7	Objectives of Accounting	8
1.8	Advantages of Accounting	9
1.9	Accounting Terminology	10
1.10	Book-keeping and Accounting	11
1.10.1	Definition	11
1.11	Branches of Accounting	12
1.12	Users of Accounting Information	14
1.13	Functions of Accounting	15
1.14	Limitation of Accounting	16
1.15	Accounting System	18
1.16	Accounting Standards	20
1.17	Concepts/Conventions/Principles of Accounting	22
1.18	Accounting Process	29
1.19	Classification of Accounts	31
1.19.1	Types of Accounts	31
1.20	Methods of Accounting	34
1.21	Double Entry Book-keeping System	36
1.21.1	Rules of Double Entry System	38
1.21.2	Advantages of Double Entry System	38
1.21.3	Disadvantages of Double Entry System	39

1.21.4	Differerece between Double Entry and Single Entry System	39
1.22	Approaches to Accounting	39
1.23	Accounting Rules of Debit and Credit	40
1.24	Accounting Equation (Modern Approach to Double Entry Principle)	44
1.25	Journal	49
1.26	Ledger (Posting to Ledgers)	58
1.26.1	Balancing of Ledger Accounts	64
1.27	Check Your Progress	74
1.28	Outcomes	74
1.29	Key Terms	75
1.30	Answers to ‘Check Your Progress’	75
1.31	Questions and Exercise	76
1.32	Further Readings	80
Unit-II: Inflation Accounting		
2.0	Unit Objectives	86
2.1	Introduction	86
2.2	Meaning and Definition of Inflation Accounting	86
2.2.1	Definition	87
2.2.2	Explanation	87
2.2.3	Objectives of Inflation Accounting	88
2.2.4	Features of Inflation Accounting	89
2.2.5	Need for Inflation Accounting	89
2.3	Limitation of Historical Accounting	90
2.4	Methods of Accounting for Price Level Changes	92
2.5	Current Purchasing Power (CPP) Method	92
2.6	Current Cost Accounting (CCA)	98
2.7	Gearing Adjustment	103
2.8	Check Your Progress	106
2.9	Outcomes	106
2.10	Key Terms	107

2.11	Question and Exercise	107
2.12	Answer to ‘Check Your Progress’	107
2.13	Further Readings	108

Unit-III: Human Resource Accounting

3.0	Unit Objectives	114
3.1	Introduction	114
3.2	Human Resource Accounting	114
3.2.1	Concept	114
3.2.2	Features of Human Resource Accounting (HRA)	115
3.2.3	Objectives of Human Resource Accounting (HRA)	116
3.2.4	Need for Human Resource Accounting (HRA)	116
3.2.5	Importance of Human Resource Accounting (HRA)	117
3.2.6	Benefits (Advantages) of Human Resource Accounting (HRA)	118
3.2.7	Disadvantages of Human Resource Accounting	119
3.2.8	Role of Human Resource Accounting Managers	120
3.3	Suggested Methods for Valuation of Human Resources	121
3.4	Corporate Social Accounting	122
3.4.1	Objectives of Corporate Social Accounting	123
3.4.2	Measures of Corporate Social Accounting	123
3.5	Social Accounting	124
3.5.1	Need/Benefits of Social Accounting	125
3.5.2	Social Accounting Measures/Types of Social Accounting	126
3.6	Social Responsibility Accounting	126
3.6.1	Advantages and Disadvantages of Social Responsibility Accounting	127
3.7	Government Accounting	129
3.8	Structure of Government Accounting	131
3.9	Difference between Government and Commercial Accounting	131
3.10	Check Your Progress	132
3.11	Outcomes	132
3.12	Key Terms	132

3.13	Answer to ‘Check Your Progress’	133
3.14	Questions and Exercise	133
3.15	Further Readings	134
Unit-IV: Consolidated Financial Statements		
4.0	Unit Objectives	140
4.1	Introduction	140
4.2	Consolidated Balance Sheet	140
4.2.1	Preparation of Consolidated Balance Sheet	141
4.2.2	Benefits of Consolidated Financial Statements	144
4.3	Minority Interest	144
4.3.1	Types of Minority Interests	145
4.3.2	Valuation of Minority Interest	146
4.3.3	Minority Interest in the Computation of Enterprise	146
4.3.4	Is Minority Interest an Asset or a Liability?	147
4.3.5	How to Calculate Minority Interest?	147
4.4	Pre-Acquisition and Post-Acquisition Profits	147
4.5	Cost Control or Goodwill	153
4.6	Inter Company Balances-Bonus Shares	154
4.7	Treatment of Dividends	156
4.8	More than one Subsidiary-Inter Company Holdings	157
4.9	Preparation of Consolidated Financial Statements	158
4.10	Check Your Progress	162
4.11	Outcomes	162
4.12	Key Terms	162
4.13	Answers to ‘Check Your Progress’	163
4.14	Questions and Exercise	163
4.15	Further Readings	164

Techniques of Cost Accounting

*I - M.Com / II - Semester
Choice Based Credit System (CBCS)*



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Techniques of Cost Accounting

Program Educational Objectives

This enables the students in understanding of

1. The procedure to determine the cost of production.
2. Equip them in the preparation of various budgets
3. Cost controlling measures and its significance.
4. Enrich the students about the variances of standard costing
5. ABC Analysis used in manufacturing concerns.

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Construct cost sheet and apply various techniques for minimizing the cost factor
2. To develop different budgets required for the different concerns
3. To apply the standard costing techniques and evaluate the causes for variance in different elements of cost
4. Able to identify and apply relevant methods used for preparation of financial statements
5. Understand various inventory techniques and its significance for optimum utilization

Unit- I: Cost Accounting

Concept - Objectives – Cost Classification – Cost Sheet - Books of Accounts – Integral and Non Integral Accounting - Reconciliation of Cost and Financial Accounts (Including Problems).

Unit-II: Budget

Meaning –Budgetary Control: Advantages- Limitations – Classification of Budgets - Master Budget – Flexible Budget –Zero Based Budgeting (Including Problems).

Unit-III: Standard Costing

Need- Standard Costing and Budgetary Control – Variance Analysis -. Marginal Cost- Absorption Cost- Marginal Costing Vs Absorption Costing - Preparation of Income Statement (Including Problems).

Unit-IV: ABC Analysis

Objectives- Practical Applications - Stages of ABC Analysis – Differences between traditional cost system and ABC system.

Suggested Books

1. Jain S.P., & K.L.Narang, Cost Accounting Principles & Practice Kalayani Publishers New Delhi.
2. Rathnam P.V., Rathnam,s costing advanced problems and solutions, Kitab Mahal Distributors.
3. Maheswari S.N., Advanced problems and solutions in cost accounting, Sultan Chand & Sons.
4. Bhar B.K., Cost accounting methods and problems, Academic Publishers, Kolkota.
5. Khan M.Y & Jain P.K., “Theory and Problems in Cost Accounting” TMH.

Techniques of Cost Accounting

Unit-I: Cost Accounting

1.0	Unit Objectives	2
1.1	Introduction	2
1.2	Concept of Cost and Cost Accounting	4
1.2.1	Nature and Scope of Cost Accounting	5
1.2.2	Essentials of a Good Costing System (Characteristics)	6
1.3	Cost Accounting vs Financial Accounting	7
1.4	Advantages and Limitations of Cost Accounting	11
1.5	Cost Concepts	11
1.6	Installation of a Costing System	13
1.7	Classification of Costs	14
1.7.1	Elements of Costs	17
1.8	Preparation of Cost Sheet	19
1.8.1	Production Account	22
1.9	Methods of Cost Accounting	28
1.9.1	Integral Accounting	29
1.9.2	Non-Integral Accounting	29
1.10	Need for Reconciliation of Cost and Financial Accounts	30
1.10.1	Causes of Difference	30
1.11	Preparation of Reconciliation Statement	32
1.11.1	Memorandum Reconciliation Account	37
1.12	Check Your Progress	38
1.13	Outcomes	38
1.14	Key Terms	38
1.15	Answers to 'Check Your Progress'	40
1.16	Questions and Exercise	41
1.17	Further Readings	46

Unit-II: Budget

2.0	Unit Objectives	52
2.1	Introduction	52
2.2	Budget	52
2.3	Budgetary Control	53
2.3.1	Budget, Budgeting and Budgetary Control	54
2.3.2	Objectives of Budgetary Control	55
2.3.3	Characteristics of Good Budgeting	55
2.3.4	Requisites for Successful Budgetary Control System	55
2.3.5	Essentials of Budgetary Control	56
2.3.6	Budgeting Vs Forecasting	59
2.3.7	Advantages of Budgetary Control	60
2.3.8	Limitations of Budgetary Control	61
2.4	Classification and Types of Budgets	62
2.4.1	Important Budgets	65
2.5	Master Budget	71
2.6	Fixed Budget	73
2.7	Control Ratios	80
2.8	Zero Base Budgeting (ZBB)	81
2.8.1	Process of or Steps Involved in ZBB	82
2.8.2	Benefits or Advantages of Zero base Budgeting	82
2.8.3	Limitations of zero-base Budgeting	83
2.8.4	Activity based Budgeting (ABB)	83
2.8.5	Rolling/Continuous Budgets	84
2.9	Check Your Progress	97
2.10	Outcomes	98
2.11	Key Terms	98
2.12	Answers 'Check Your Progress'	98
2.13	Questions and Exercise	99
2.14	Further Readings	104

Unit-III: Standard Costing

3.0	Unit Objectives	110
3.1	Introduction	110
3.2	Meaning of Standard Cost	110
3.2.1	Standard Cost and Estimated Costs	111
3.2.2	Concept of Standard Costing	112
3.2.3	Objectives of Standard Costing	112
3.2.4	Need of Standard Costing	113
3.3	Standard Costing and Budgeting	113
3.3.1	Advantages of Standard Costing	114
3.3.2	Limitations of Standard Costing	115
3.4	Pre-requisites for Success	116
3.5	Standard Costing and Budgetary Control	119
3.6	Variance Analysis	119
3.6.1	Variances for Each Element of Cost	121
3.6.1.1	Direct Material Cost Variance	121
3.6.1.2	Classification of Material Usages Variance	125
3.6.2	Labor Variances	129
3.6.2.1	Classification of Labor Efficiency Variance	131
3.6.3	Overhead Variances	136
3.6.3.1	Sub-division of Overhead Volume Variance	142
3.6.4	Sales Variances	146
3.6.4.1	Alternative Method of Computing Sales Mix Variance	150
3.6.5	Reporting of Variances	155
3.7	Marginal Costing	159
3.8	Absorption Costing	171
3.9	Income Statement Under Marginal Costing and Absorption Costing	174
3.10	Check Your Answer	179
3.11	Outcomes	179

3.12	Key Terms	180
3.13	Answer to ‘Check Your Answer’	181
3.14	Questions and Exercise	181
3.15	Further Readings	186

Unit-IV: ABC Analysis

4.0	Unit Objectives	192
4.1	Introduction	192
4.2	Definition of ABC	192
4.2.1	Features of Activity Based Costing (ABC)	192
4.2.2	Development of Activity Based Costing	193
4.2.3	Activity Based Costing Vs Traditional Costing System	193
4.3	Importance of Activity Based Costing (ABC)	194
4.3.1	Objectives of Activity Based Costing (ABC)	194
4.3.2	Merits and Demerits of Activity Based Costing (ABC)	195
4.4	Process of Activity Based Costing (ABC)	196
4.5	Limitations of Activity Based Costing (ABC)	202
4.6	Differences between Traditional Cost System and ABC System	202
4.6.1	Traditional Approach	202
4.6.2	Activity Based Costing Approach	203
4.6.3	Steps in Activity Based Costing	205
4.6.4	Advantages of Activity Based Costing	208
4.7	Check Your Progress	213
4.8	Outcomes	213
4.9	Key Terms	213
4.10	Answers to ‘Check Your Progress’	214
4.11	Questions and Exercise	214
4.12	Further Readings	218

Human Resource Management

I - M.Com (Financial Management) / II - Semester

Choice Based Credit System (CBCS)



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Human Resource Management

Unit-I

Introduction: History & Evolution of HRM, Concept, Scope, Characteristics, Objectives & importance of HRM, Personnel Management vs HRM.

Case study: Conceptualize and get sacked.

Unit-II

Acquisition of Human Resources: Concept of Human resource Planning, Objectives, Need and importance, Process of Human Resource Planning, Problems in Human Resource Planning, Requisites for successful Human Resource Planning.

Job Analysis: Introduction, Uses of Job Analysis, Process of Job Analysis, Job Description and Job specification.

Recruitment: Introduction to recruitment, Factors governing Recruitment, Process & sources of recruitment.

Selection: Meaning of Selection, Steps in selection process, Selection Tests & interviews

Placement, Induction & Job Changes: Concept of Placement, Concept of Induction, Concept of Transfer, types of transfer, Concept of Promotion, Promotion policy Case study: A tale of Twists and Turns

Unit-III

Training Concept and importance of training, types of training, methods of training, designing of a training program, evaluation of training effectiveness

Executive development: Concept, process and techniques

Career Planning and development: Concept, Objectives and Process

Case study: Vishal Fast foods private Ltd.

Unit-IV

Job evaluation: Concept & Essentials of Job Evaluation, Methods of Job evaluation.

Performance Appraisal: concept, Importance, Process of Performance Appraisal, Methods of Performance Appraisal, Job evaluation Vs Performance Appraisal.-8

Compensation: Introduction to compensation Management, Objectives & Components of Compensation-10

Case study: Should Job evaluation plan be specific or General.

Unit-V

International Dimensions of Human Resource Management: Introduction to International Human Resource Management, understanding role of cultural in International Management Practice: HRM practices as a cultural variable, International HRM on Productivity, Quality of Work Life and Bottom Line.

Content
Human Resource Management

Unit-1

1.0	Objectives	1
1.1	Introduction	1
1.2	History and Evolution of HRM	2
1.2.1	Historical Perspective of Human Resource Management	2
1.2.2	Evolution of HRM	3
1.3	Concept of HRM	6
1.3.1	Definitions of HRM	6
1.3.2	Nature of HRM	7
1.3.3	Scope of HRM	8
1.3.4	Characteristics of HRM	10
1.4	Objectives of HRM	12
1.4.1	Importance of Human Resource Management	14
1.5	Functions of HRM	16
1.6	Role of HR Manager	18
1.6.1	Skills and Proficiency of HR Managers	20
1.7	Competencies and qualities of HR Manager	21
1.8	Personnel Management vs Human Resource Management	23
1.8.1	Differences between Personnel Management and Human Resource Management	24
1.8.2	Personnel Management vs Human Resources Management-Tabular Comparison	25
1.9	Case study	27
1.10	Outcomes	28
1.11	Review Questions	28
1.12	Multiple Choice Questions	28

Unit-2

2.0	Objectives	31
2.1	Introduction	31
2.2	Concept of Human Resource Planning	32
2.2.1	Features of Human Resource Planning	33
2.2.2	Objectives of Human Resource Planning	33
2.2.3	Need for Human Resource Planning	34
2.2.4	Importance of Human Resource Planning	35
2.2.5	Process of HR Planning	36
2.2.6	Factors Influencing HR Planning	37
2.2.7	Human Resource Planning - Implementation	38
2.2.8	Human Resource Planning – Benefits	39

2.2.9	Problems Faced in Human Resource Planning	39
2.2.10	Essentials for Successful HR Planning	40
2.2.11	Barriers to HR Planning	41
2.2.12	Techniques of Forecasting Human Resources	42
2.3	Job Analysis	43
2.3.1	Definition	44
2.3.2	Uses of Job Analysis	44
2.3.3	Job Analysis Process	46
2.3.4	Job Analysis Methods & Techniques	48
2.3.5	Purpose or Objectives of Job Analysis	49
2.3.6	Benefits and Importance of Job Analysis	49
2.3.7	Job Analysis Tools	50
2.3.8	Job Description	50
2.3.9	Writing Job Description	51
2.3.10	Job Specification	53
2.4	Recruitment	54
2.4.1	Meaning and Definition	54
2.4.2	Factors Affecting Recruitment	55
2.4.3	Recruitment Process	56
2.4.4	Recruitment Policy	61
2.4.5	Sources of Recruitment	63
2.4.6	Methods of Recruitment	67
2.4.7	Philosophies of Recruitment	68
2.5	Selection	68
2.5.1	Difference between Recruitment and Selection	69
2.5.2	Selection Process	70
2.5.3	Selection Decision Outcomes	77
2.5.4	Selection Tests	78
2.5.4.1	Categories	78
2.5.4.2	Selection Tests-Validation	80
2.5.5	Interview	82
2.6	Placement	87
2.6.1	Nature of Placement	88
2.6.2	Importance of Placement	88
2.6.3	Principles of Placement	90
2.7	Induction	90
2.7.1	Characteristics of Induction	90
2.7.2	Objectives of Induction	91
2.7.3	Need for Induction	91
2.8	Transfer	92
2.8.1	Objectives of Transfer	93

2.8.2	Elements of a Sound Transfer Policy	93
2.8.3	Principles of Transfer Policy	94
2.8.4	Purpose of Transfer	94
2.8.5	Types of Transfers	95
2.9	Promotion	96
2.9.1	Features of Promotion	96
2.9.2	Types of Promotion	97
2.9.3	Principles of Promotion	97
2.9.4	Promotion Policy	98
2.9.5	Areas of Promotion Policy	99
2.9.6	Elements of Promotion Policy	99
2.9.7	Guidelines Promotion Policy	101
2.9.8	Benefits of Promotion Policy	101
2.9.9	Drawbacks of Promotion Policy	102
2.10	Case Study	102
2.11	Outcomes	103
2.12	Review Questions	103
2.13	Multiple Choice Questions	105
Unit-3		
3.0	Objectives	111
3.1	Introduction	111
3.2	Training	112
3.2.1	Characteristics of Training	113
3.2.2	Objectives of Training	113
3.2.3	Need for Training	115
3.2.4	Purpose of Training	115
3.2.5	Importance of Training	116
3.2.6	Types of Training	117
3.2.7	Methods of Training	118
3.2.8	Advantages of Training	122
3.2.9	Training Process	123
3.2.10	Designing a Training Program	125
3.2.11	Principles of Training Evaluation	127
3.2.12	Steps of Evaluation Process of Training Program	128
3.2.13	Evaluating of Training Effectiveness	130
3.3	Executive Development	131
3.3.1	Importance and Factors Influencing Executive Development	133
3.3.2	Process	134
3.3.3	Evaluation of Executive Development	136
3.3.4	Methods of Executive Development	136

3.4	Career Planning and Development	139
3.4.1	Objective	139
3.4.2	Process	141
3.5	Case Study	143
3.6	Outcomes	146
3.7	Review Questions	146
3.8	Multiple Choice Questions	147

Unit-4

4.0	Objectives	153
4.1	Introduction	153
4.2	Job Evaluation	154
4.2.1	Characteristics of Job Evaluation	155
4.2.2	Significance of Job Evaluation	155
4.2.3	Objectives of Job Evaluation	156
4.2.4	Need for Job Evaluation	156
4.2.5	Principles of Job Evaluation	157
4.2.6	Benefits of Job-Evaluation	158
4.2.7	Process of Job Evaluation	158
4.2.8	Essentials for the Success of Job Evaluation Programme	159
4.2.9	Limitations of Job Evaluation	159
4.2.10	Steps in Job Evaluation	160
4.2.11	Methods of Job Evaluation	160
4.3	Performance Appraisal	166
4.3.1	Importance of Performance Appraisal	167
4.3.2	Performance Appraisal Objectives	168
4.3.3	Characteristics of an Effective Performance Appraisal System	169
4.3.4	Advantages & Disadvantages of Performance Appraisal	170
4.3.5	Process of Performance Appraisal	171
4.3.6	Methods of Conducting Performance Appraisal	173
4.3.7	Factors Affecting Performance Appraisal	176
4.3.8	Job evaluation vs Performance Appraisal	177
4.3.9	Problems with Performance Appraisal	178
4.3.10	Essentials of a Potential Appraisal System	180
4.4	Compensation	181
4.4.1	Nature of Compensation	182
4.4.2	Objectives of Compensation	182
4.4.3	Principles of Compensation Formulation	183
4.4.4	Purpose of Compensation	184
4.4.5	Factors Affecting Compensation Planning	184
4.4.6	Components of Compensation	186

4.4.7	Pre-requisites for Effective Compensation Management	186
4.4.8	Compensation Administration	186
4.4.9	Factors Affecting Compensation	187
4.4.10	Factor Influencing Compensation management	188
4.4.11	Types of Compensation	190
4.4.12	Theories Related to Compensation Management	191
4.5	Case study on Job Analysis	192
4.6	Outcomes	193
4.7	Review Questions	194
4.8	Multiple Choice Questions	195
Unit-5		
5.0	Objectives	199
5.1	Introduction	199
5.2	International Human Resource Management	200
5.2.1	Nature and Scope of IHRM	201
5.2.2	Objectives of IHRM	202
5.2.3	Approaches of IHRM	203
5.2.4	Dimensions of IHRM	206
5.2.5	Challenges in IHRM	207
5.2.6	IHRM Activities	209
5.2.7	Functions of International Human Resource Management	210
5.3	Cultural Dimensions of International Human Resource Management	211
5.3.1	Understanding Role of cultural in International Management Practices	213
5.4	HRM Practices as a Cultural Variable	215
5.5	International HRM on Productivity	216
5.6	Concept of Quality of Work Life	216
5.6.1	Definition	218
5.6.2	Nature and Scope of Quality of Work Life	218
5.6.4	Approaches to Improve quality work Life	222
5.6.5	Effects of Quality Work Life	222
5.7	Importance of Quality of Work Life	223
5.7.1	Significance of Good Work-life Quality	225
5.8	Problems in Improving the QWL	225
5.9	Outcomes	226
5.10	Review Questions	226
5.11	Multiple Choice Questions	227

Marketing Management

*I - M.Com / II - Semester
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Marketing Management

Unit-I

Concept of Marketing - Market, Marketing, Marketer- Selling Concept, Market Concept, Social Marketing Concept- identifying Market Segments- Basis for Market Segmentation for Consumer and industrial market and requirement of effective segments.

Unit-II

Product and Product lines - Product hierarchy, Product classification, Product mix decisions- Product line decisions = Product attribute decisions, decision- Product life cycle, Marketing strategies for different stages of the product life cycle.

Unit-III

Pricing: Setting the price, pricing process, pricing methods. Adapting price: Geographical pricing, price discounts and allowances, promotional pricing, discriminatory pricing, product mix pricing.

Unit-IV

Marketing Channels: The importance of marketing channels- Channel design decisions- Channel management decisions- Channel Conflict: Types, causes and managing the Conflict.

Unit-V

Promotion mix Advertisement: Meaning, Objectives - Types of Media- Sales Promotion- Objective and Tools- Public relation- Meaning and Tools - Personal Selling- Process.

Content
Marketing Management

Unit-1: Concept of Marketing

1.0	Objectives	1
1.1	Introduction	1
1.2	Meaning of Marketing	2
1.2.1	Definitions of Marketing	2
1.2.2	Features or Characteristics of Marketing	5
1.2.3	Difference between Traditional Marketing and Modern Marketing	6
1.2.4	Nature of Marketing	6
1.2.5	Scope of Marketing	7
1.2.6	Functions of Marketing	8
1.2.7	Importance of Marketing	11
1.3	Markets	12
1.3.1	Definitions	13
1.4	Meaning of Marketer	14
1.4.1	Responsibilities of Marketer	14
1.4.2	Roles and Responsibilities of a Marketer	15
1.5	Marketing Concepts	15
1.5.1	Evolution of Marketing Concept	17
1.6	Selling Concept	19
1.6.1	Selling Concept Vs Marketing Concept	20
1.6.2	Characteristics of Selling Concept	21
1.6.3	Advantages of Selling Concept	21
1.6.4	Disadvantages of Selling Concept	22
1.7	Market Concept	22
1.8	Social Marketing Concept	26
1.8.1	Aspects of Social Marketing	27
1.8.2	Application of Social Marketing	28
1.8.3	Relevance of Social Marketing in India	29
1.8.4	Advantages of Social Marketing	30
1.9	Role of Marketing	30
1.10	Market Segmentation	32
1.10.1	Definition of Market Segmentation	33
1.10.2	Characteristics of Market Segmentation	33
1.10.3	Nature of Market Segmentation	35
1.10.4	Importance of Market Segmentation	36
1.10.5	Factors influencing Segmentation	37
1.10.6	Criteria for Market Segmentation	37
1.10.7	Bases for Market Segmentation	38
1.10.8	Process of Market Segmentation	44
1.11	Industrial Market segmentation	45

1.11.1	Segmentation Variables	45
1.11.2	Types of Segmentation	46
1.11.3	Advantages of Market Segmentation	49
1.11.4	Disadvantages of Market Segmentation	50
1.11.5	Requirements for Effective Market Segmentation	51
1.12	Outcomes	53
1.13	Review Questions	53
1.14	Multiple Choice Questions	54
Unit-2: Product and Product Lines		
2.0	Objectives	61
2.1	Introduction	61
2.2	Product	62
2.2.1	Definition of Product	62
2.2.2	Features of Product	63
2.2.3	Concept of a Product	63
2.2.4	Levels or Dimensions of Product	64
2.2.5	Classification of Products or Goods	65
2.2.6	Product Attributes	69
2.2.7	Product Policies	70
2.3	Product Hierarchy	70
2.4	Product Planning	71
2.4.1	Definition of Product Planning	72
2.4.2	Elements of Product Planning	72
2.4.3	Importance of Product Planning	73
2.5	Product Development	74
2.5.1	Scope of Product Planning and Product Development	74
2.5.2	Elements of Product Development	75
2.5.3	Advantages of Product Development	75
2.5.4	Product Development Process	76
2.6	Product Related Policy Decisions	79
2.7	Product Mix	80
2.7.1	Product Mix Dimensions	81
2.7.2	Importance of a Product Mix	82
2.7.3	Ways to Increase business with Product Mix Decisions	82
2.7.4	Product Line and Product Mix	83
2.7.5	Goals of Product Mix	83
2.7.6	Factors Influencing Change in Product Mix	83
2.7.7	Major Product Mix Strategies	84
2.8	Product Line	85
2.8.1	Characteristics of Product Line	86
2.8.2	Managing Product Lines	87
2.8.3	Product line Decisions	87
2.8.4	Basis for Product Line Extension	88
2.8.5	Factors influencing Product Line Decisions	90

2.9	Product line Decisions	92
2.9.1	Product Line Expansion Methods	93
2.9.2	Advantages and Disadvantages of Product Line Expansion	93
2.9.3	Product Line Reposition	93
2.9.4	Product Modification: Modernization of Product	94
2.9.5	Product Line Stretching - Product Trading Up, Down, or Across	95
2.9.6	Product Line Contraction	97
2.10	Product Life cycle	101
2.10.1	Stages of Product Life Cycle	102
2.10.2	Factors Affecting Life-cycle of a Product	105
2.10.3	Importance of Product Life Cycle	105
2.10.4	Advantages of Product Life Cycle	107
2.10.5	Disadvantages of Product Life Cycle	107
2.10.6	Marketing Strategies for Different Stages of the Product Life Cycle	107
2.11	Outcomes	109
2.12	Review Questions	109
2.13	Multiple Choice Questions	110

Unit-3: Pricing

3.0	Objectives	115
3.1	Introduction	115
3.2	Pricing	116
3.2.1	Meaning of Pricing	116
3.2.2	Objectives of Pricing	117
3.2.3	Determinants of Price	118
3.2.4	Methods of Pricing	122
3.2.5	Role of Costs in Pricing	125
3.2.6	Importance of Pricing in Marketing Strategy	126
3.2.7	Various Kinds of Pricing for their Various Products	126
3.3	Factors Influencing Pricing Decision	127
3.4	Steps in Setting Price	130
3.5	Pricing Methods	132
3.6	Adapting Pricing	137
3.6.1	Goals of Price Adaptation	138
3.7	Pricing Adaptation Strategies	139
3.7.1	Geographical Pricing	139
3.7.2	Price Discounts and Allowances	140
3.7.3	Promotional Pricing	142
3.7.4	Product-Mix Pricing	144
3.7.5	Discriminatory Pricing	152
3.8	Strategies for New and Established Products	153
3.9	Outcomes	154
3.10	Review Questions	155
3.11	Multiple Choice Questions	155

Unit-4: Marketing Channels

4.0	Objectives	159
4.1	Introduction	159

4.1.1	Meaning of Distribution	160
4.2	Marketing Channels	160
4.2.1	Definition	160
4.2.2	Characteristics of Marketing Channels	162
4.2.3	Nature of Marketing Channels	162
4.2.4	Role of Marketing Channel	162
4.2.5	Benefits Offered by Channels	163
4.3	Types of Marketing Channels	163
4.3.1	Factors Determining the Marketing Channels	167
4.3.2	Functions of Marketing Channels	169
4.4	Importance of Marketing Channels	171
4.5	Wholesale and Retail Markets	171
4.5.1	Wholesale Markets	171
4.5.2	Retail Markets	172
4.6	Channel Design	173
4.6.1	Channel Design Decisions	173
4.6.2	Phases or Steps of Channel Design	175
4.6.3	Factors Influence the Channel Design	182
4.6.4	Marketing Channels for Various Types of Goods	185
4.7	Channel Management Decisions	186
4.7.1	Channel Dynamics	188
4.7.2	Channel Power	189
4.8	Channel Conflict	189
4.8.1	Causes of Conflict	191
4.8.2	Types of Channel Conflict	191
4.8.3	Causes of Channel Conflict	192
4.8.4	Consequences of Channel Conflict	192
4.8.5	Channel Conflict Management	193
4.9	Outcomes	194
4.10	Review Questions	195
4.11	Multiple Choice Questions	195
Unit-5: Promotion Mix Advertisement		
5.0	Objectives	199
5.1	Introduction	199
5.2	Meaning of Promotion	200
5.2.1	Objectives of Promotion	201
5.2.2	Methods of Promotion	202
5.2.3	Importance of Promotion	204
5.2.4	Kinds of Promotion	205
5.3	Promotion Mix	205
5.3.1	Scope of Promotion Mix in Different Areas	207
5.3.2	Objectives of Promotion Mix	208
5.3.3	Components of Promotion Mix	209
5.3.4	Determinants of Promotion Mix	212

5.3.5	Factors affecting Promotion Mix	214
5.3.6	Promotion Mix Decision	215
5.4	Advertisement	216
5.4.1	Definition of Advertisement	216
5.4.2	Characteristics of Advertising	216
5.4.3	Objectives of Advertising	217
5.4.4	Functions of Advertising	219
5.4.5	Significance and Benefits of Advertising	219
5.4.6	Types of Media Advertising	221
5.4.7	Advantages and Limitations of Advertising	233
5.4.8	Techniques of Advertising	234
5.5	Sales Promotion	236
5.5.1	Features of Sales Promotion	236
5.5.2	Objectives of Sales Promotion	237
5.5.3	Functions of Sales Promotion	238
5.5.4	Importance of Sales Promotion	239
5.5.5	Methods of Sales Promotion	240
5.5.6	Advantages of Sales Promotion	243
5.5.7	Disadvantages of Sales Promotion	244
5.5.8	Tools of Sales Promotion	245
5.5.9	Advertisement Vs Sales Promotion	246
5.5.10	Reasons for Increase in Sales Promotion	248
5.5.11	Problems in Sales Promotion	250
5.6	Public Relation	250
5.6.1	Functions of PR	251
5.6.2	Role of Public Relations	252
5.6.3	Tools of Public Relations	253
5.6.4	Advantages and Disadvantages of PR	254
5.7	Personal Selling	255
5.7.1	Scope of Personal Selling	258
5.7.2	Importance of Personal Selling	258
5.7.3	Role of Personal Selling	259
5.7.4	Functions of Personal Selling	259
5.7.5	Types of Personal Selling	260
5.7.6	Process of Personal Selling	260
5.7.7	Advantages and Disadvantages of Personal Selling	263
5.7.8	Salesmanship is Science or an Art	265
5.7.9	Types of Salesmen	266
5.7.10	Requisites of Effective Personal Selling	268
5.7.11	Qualities of a Successful Sales Person	270
5.7.12	Challenges in Personal Selling	271
5.8	Outcomes	274
5.9	Review Questions	274
5.10	Multiple Choice Questions	276

Quantitative Methods

I - M.Com / II - Semester

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Quantitative Methods

UNIT-1

Introduction to Business: Meaning definition, functions, importance and limitations of Statistics – Collection of data – Primary and Secondary data – Schedule and questionnaire – Frequency distribution - - Tabulation, Diagram and Graphic presentation of data – Statistical system in India.

UNIT-2

Measures of Central Tendency and Dispersion: Definition , objectives and characteristics of Measures of Central Tendency Types of Averages Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode, Quartiles, Deciles, Percentiles, Properties of averages and their application. Meaning, Definitions, objectives of Dispersion, Range Quartiles Deviation, Mean deviation, Standard Deviation Co-efficient of variation – Definition and objectives of Skewness – Karl Pearson's and Bowle's measures of skewness.

UNIT-3

Measures of Correlation : Meaning, Definition and use of correlation – types of correlation Karl Pearson's correlation co-efficient Spearman's Rank correlation problem error Meaning utility of regression analysis comparison between Correlation and Regression - Regression Equations – Interpretation of Regression CO-efficient.

UNIT-4

Set Theory: Set ,Subset ,Types of Sets- Operations on sets - Venn Diagram Demogran Laws— Applications of set theory Laws of Indices Arithmetic Progressions Geometric Progressions Harmonic Progressions.

UNIT-5

Matrix: Meaning and operations - Matrix Algebra – Types of matrices – Matrix addition – Matrix Multiplication Matrix Determinants, Minors and Co-factors Matrix inversion

Content

Chapter-1: Introduction of Statistics

1.0	Objectives	1
1.1	Introduction	1
1.2	Meaning of Statistics	2
1.3	Definition and Characteristics of Statistics	2
1.4	Classification of the Science of Statistics	6
1.4.1	Statistical Methods	7
1.4.2	Applied Statistics	7
1.5	Nature of Statistics	7
1.5.1	Statistics as an Art	7
1.5.2	Statistics as a Science	8
1.6	Functions of Statistics	8
1.7	Scope, Uses and Importance of Statistics	10
1.8	Limitations of Statistics	13
1.9	Distrust of Statistics	14
1.10	Qualities and Attributes of a Statistician	14
1.11	Outcomes	15
1.12	Self Assessment Questions	15
1.13	Multiple Choice Questions	15

Chapter-2: Collection of Data

2.0	Objectives	17
2.1	Introduction	17
2.2	Types of Data	17
2.3	Sources of Data	18
2.4	Primary Source	18
2.4.1	Methods of Collecting Primary Data	19
2.4.1.1	Direct Personal Investigation	19
2.4.1.2	Indirect Personal Investigation	20
2.4.1.3	Information through Correspondents	20
2.4.1.4	Questionnaire Method	21
2.5	Secondary Data	25
2.6	Distinction between Primary Data and Secondary Data	28

2.7	Classification	28
2.7.1	Types of Classification	30
2.8	Frequency Distribution	31
2.8.1	Formation of a Frequency Distribution	32
2.8.1.1	Construction of a Discrete Frequency Distribution	32
2.8.1.2	Construction of a Continuous Frequency Distribution	34
2.8.1.3	Type of Class Interval	36
2.8.1.4	Guidelines for Choosing the Classes	38
2.8.1.5	Cumulative Frequencies	39
2.8.1.6	Relative Frequencies	40
2.8.2	Transcription of Data	40
2.9	Tabulation of Data	41
2.9.1	Salient Features of a Statistical Table	41
2.9.2	Objectives of Tabulation	41
2.9.3	Essential Characteristics of a Good Table	42
2.9.4	Components/Parts of a Table (or) Preparation of a Table	43
2.9.5	Format of a Table	44
2.9.6	Types of a Table	44
2.9.7	Limitations of Tabulation	45
2.9.8	Solved Examples	45
2.10	Outcomes	48
2.11	Self Assessment Question	49
2.12	Multiple Choice Questions	49
Chapter-3: Diagrammatic and Graphic Presentation of Data		
3.0	Objectives	51
3.1	Introduction	51
3.2	Diagrammatic representation of data	51
3.2.1	Definition	51
3.2.2	Characteristics of Diagrammatic Representation of Data	52
3.2.3	Objectives of Diagrammatic Representation	52
3.2.4	Advantages of Diagrams	52
3.2.5	Rules for Constructing Diagrams	52
3.2.6	Limitations of Diagrammatic Representation	53
3.3	Differences between Tabulation and Diagrammatic Representation	53
3.4	Differences between Diagrams and Graphs	54
3.5	Types of Diagrams	54
3.5.1	One Dimensional Diagrams	54
3.5.2	Two Dimensional Diagrams	58

3.5.3	Three Dimensional Diagrams	62
3.5.4	Pictogram or Picture Diagram	62
3.5.5	Cartograms	63
3.6	Graphic Representation of Data	64
3.6.1	Definitions of a Graph	64
3.6.2	Characteristics of Graphs	64
3.6.3	General Rules for Graphic Presentation	64
3.6.4	Advantages of Graphic Representation of Data	65
3.6.5	Limitations of Graphic Presentation of Data	66
3.7	Techniques of Construction of graphs	66
3.8	Types of Graphs	67
3.8.1	Time Series Graphs	67
3.8.2	Frequency Graphs	72
3.9	Statistical System in India	84
3.10	Statistical Organisation at the Center	85
3.11	Outcomes	88
3.12	Self- Assessment Questions	88
3.13	Multiple Choice Questions	90
Chapter-4: Measures of Central Tendency		
4.0	Objectives	91
4.1	Introduction	91
4.2	Definition	92
4.3	Salient Features of an Average	92
4.4	Objectives of an Average	92
4.5	Functions/Properties of Average	93
4.6	Requisites of Good and Ideal Averages	94
4.7	Types of Averages	95
4.8	Limitations of Averages	97
4.9	Choice of a Suitable Average	97
4.10	Arithmetic Mean Meaning	99
4.11	Calculation of Simple Arithmetic Mean	99
4.11.1	Individual Observations	99
4.11.2	Calculation of Arithmetic Mean: Discrete Series	101
4.11.3	Calculation of Arithmetic Mean: Continuous Series	103
4.12	Arithmetic Mean in Case of Open end Classes	105
4.13	Correcting Incorrect Values	108
4.14	Calculation of Missing Frequencies	109
4.15	Weighted Arithmetic Mean	111

4.16	Combined Mean	112
4.17	Mathematical properties of Arithmetic Mean	113
4.18	Merits of Arithmetic Mean	114
4.19	Limitations of Arithmetic Mean	115
4.20	Outcomes	116
4.21	Self Assessment Questions	116
4.22	Multiple Choice Questions	118

Chapter-5: Harmonic Mean

5.0	Objectives	119
5.1	Introduction	119
5.2	Definition	120
5.3	Calculation of Geometric Mean	120
5.3.1	Calculation of Geometric Mean in Individual Series	120
5.3.1.1	Calculation of Geometric Mean in Ungrouped Data	120
5.3.1.2	Calculation of Geometric Mean in Grouped Data	121
5.3.2	Calculation of G.M. in Discrete Series	122
5.3.3	Calculation of G.M in Continuous Series	123
5.3.4	Compound Interest Formula	124
5.3.5	Weighted Geometric Mean	125
5.4	Algebraic Properties of Geometric Mean	126
5.5	Applications of Geometric Mean	126
5.6	Uses of Geometric Mean	126
5.7	Merits of Geometric Mean	126
5.8	Limitations of Geometric Mean	127
5.9	Harmonic Mean	127
5.10	Calculation of Harmonic Mean	128
5.10.1	Calculation of Harmonic Mean in Individual Series	128
5.10.2	Calculation of H.M in Discrete Series	129
5.10.3	Calculation of HM in Continuous Series	130
5.11	Uses of Harmonic Mean	131
5.12	Weighted Harmonic Mean	132
5.13	Merits of Harmonic Mean	133
5.14	Drawbacks of Harmonic Mean	134
5.15	Moving Average	134
5.16	Progressive Averages	134
5.17	Difference Between Progressive Average and Moving Averages	135
5.18	Quadratic Average	135
5.19	Relationship between Arithmetic Mean, Geometric Mean and Harmonic Mean	135

5.20	Outcomes	137
5.21	Self Assessment Questions	138
5.22	Multiple Choice Question	140

Chapter-6: Positional Averages (Median, Quartiles, Deciles and Percentiles)

6.0	Objectives	141
6.1	Meaning of Positional Averages	141
6.2	Meaning of Median	141
6.3	Definition of Median	142
6.4	Calculation of Median	142
6.4.1	Individual Observations	142
6.4.2	Discrete Series	143
6.4.3	Continuous Series Exclusive Form	144
6.4.4	Continuous Series (Inclusive Form)	145
6.4.5	Cumulative Series	146
6.4.6	When only Mid Values are Given	148
6.4.7	Calculation of Missing Frequencies when Median is Known	149
6.4.8	Calculation of Median when Class Intervals are Unequal	150
6.4.9	Determination of Median Graphically	151
6.5	Properties of Median	151
6.6	Merits of Median	152
6.7	Demerits of Median	152
6.8	Other positional Averages	152
6.9	Calculation of Quartiles, Deciles and Percentiles	153
6.9.1	Calculation of Quartiles, Deciles and percentiles in individual series	153
6.9.2	Calculation of Quartiles, Deciles, Percentiles in Discrete Series	155
6.9.3	Calculation of Quartiles, Deciles, Percentiles in Continuous Series	155
6.9.4	Determination of Quartiles, Deciles, Percentiles Graphically	157
6.10	Outcomes	158
6.11	Self Assessment Questions	158
6.12	Multiple Choice Questions	160

Chapter-7: Mode

7.0	Objectives	161
7.1	Introduction	161
7.2	Definition	161
7.3	Calculation of Mode in Ungrouped Data	162
7.4	Grouped data	162
7.5	Computation of Mode -Discrete Series	163
7.6	Grouping and Analysis Tables	163

7.7	Calculation of Mode-Continuous Series	165
7.8	Locating Mode by Curve Fitting	166
7.9	Locating Mode by Histogram	167
7.10	Guidelines for Computing Mode	167
7.11	Merits of Mode	168
7.12	Demerits of Mode	168
7.13	Empirical relationship between Mean(\bar{x}), Median (Md)& Mode (M_o or Z)	169
7.14	Choice of a Suitable Average	170
7.15	Comparison of Various Averages	171
7.16	Outcomes	172
7.17	Self Assessment Questions	172
7.18	Multiple Choice Questions	174
Chapter-8: Quartile Deviation and Mean Deviation		
8.0	Objectives	175
8.1	Introduction	175
8.2	Meaning of Dispersion	175
8.3	Characteristics of Dispersion	176
8.4	Definitions of Dispersion	177
8.5	Characteristics/ Features of an Ideal Measure of Dispersion	177
8.6	Objectives or Significance of Measures of Dispersion	177
8.7	Measures of Dispersion	179
8.8	Range	179
	8.8.1 Meaning	179
	8.8.2 Merits	179
	8.8.3 Limitations	180
	8.8.4 Applications of Range	180
8.9	Quartile Range or Quartile Deviation	181
	8.9.1 Meaning	181
	8.9.2 Properties of Q.D	182
	8.9.3 Merits	182
	8.9.4 Demerits	183
	8.9.5 Calculation of Quartile Deviation	183
8.10	Mean Deviation	186
	8.10.1 Merits	186
	8.10.2 Demerits	187
	8.10.3 Applications	187
	8.10.4 Calculation of Mean Deviation	187
8.11	Outcomes	192

8.12 Self Assessment Questions	192
8.13 Multiple Choice Questions	193

Chapter-9: Standard Deviation

9.0 Objectives	195
9.1 Introduction	195
9.2 Meaning of Standard Deviation	195
9.3 Variance	196
9.4 Coefficient of Standard Deviation	196
9.5 Mathematical Properties of Standard Deviation	196
9.6 Calculation of Standard Deviation and its Coefficient – Individual Observations	197
9.7 Calculation of Standard Deviation and its Coefficient - Discrete Series	200
9.8 Computation of Standard Deviation and Coefficient of Variation in continuous series	203
9.9 Combined Standard Deviation	205
9.10 Correcting Incorrect Values of Mean and Standard Deviation	207
9.11 Merits and Limitations of Standard Deviation	209
9.12 Relationship between Various Measures of Dispersion	210
9.13 Coefficient of Variation (C.V)	211
9.14 Lorenz Curve	215
9.15 Comparison of Various Measures of Dispersion	216
9.16 Choice of a Suitable Measure of Dispersion	216
9.17 Formulae	217
9.18 Outcomes	218
9.19 Self-Assessment Questions	218
9.20 Multiple Choice Questions	222

Chapter-10: Skewness

10.0 Objectives	223
10.1 Introduction	223
10.2 Meaning	223
10.3 Reasons for Skewness	226
10.4 Objectives of Skewness	226
10.5 Distinction between Dispersion and Skewness	227
10.6 Tests of skewness	227
10.7 Measures of Skewness	227
10.8 Calculation of Coefficient of Skewness: Karl Pearson's Method	229
10.9 Calculation of Coefficient Skewness: Bowley's Method	232
10.10 Kelly's Method	236
10.11 Outcomes	238

10.12	Self Assessment Questions	238
10.13	Multiple Choice Questions	240
Chapter-11: Corelation Analysis		
11.0	Objectives	241
11.1	Introduction	241
11.2	Meaning	242
11.3	Definitions	242
11.4	Degree of Correlation	243
11.5	Interpreting the Coefficient of Correlation (r)	243
11.6	Importance or Significance of the Correlation Analysis	244
11.7	Is Correlation A Cause and Effect Relationship?	244
11.8	Types of Correlation	246
11.9	Methods of Studying Correlation	248
	11.9.1 Scatter Diagram Method	248
	11.9.2 Merits and Demerits of Scatter Diagram	250
11.10	Correlation Graph Method	251
11.11	Karl Pearson's Method	252
11.12	Methods of Computation	253
11.13	Change of Scale and Origin in the Calculation of 'r'	257
11.14	Correlation of Grouped Data	258
11.15	Properties of coefficient of correlation (r)	261
11.16	Assumptions of the Pearsonian Coefficient of Correlation	262
11.17	Probable Error of the coefficient of Correlation (PEr)	263
11.18	Coefficient of Determination	263
11.19	Merits and Limitations of Karl Pearson's Coefficient of Correlation	264
11.20	Spearman's Rank Correlation Coefficient	264
11.21	When to use Rank Correlation Coefficient	265
11.22	Features of spearmAn's Correlation Coefficient	265
11.23	Merits and Limitations of Spearman's Rank Correlation Coefficient	269
11.24	Coefficient of correlation by concurrent Deviations Method	270
11.25	Calculation	270
11.26	Merits and Limitations	271
11.27	Lag and Lead Correlation	271
11.28	Outcomes	272
11.29	Self Assessment Questions	272
11.30	Multiple Choice Questions	276

Chapter-12: Regression Analysis

12.0	Objectives	277
12.1	Introduction	277
12.2	Regression Analysis	277
12.3	Definitions	278
12.4	Types of Regression	278
12.5	Uses of Regression Analysis	279
12.6	Difference between Correlation and Regression Analysis	280
12.7	Methods of Studying Regression	282
	12.7.1 Graphic Method	282
	12.7.2 Algebraic Method	283
12.8	Regression Equations	286
12.9	Properties of Regression Coefficients	289
12.10	Regression Analysis in Grouped Data	298
12.11	Standard Error of Estimate	300
12.12	Coefficient of Determination	301
12.13	Limitation of Regression Analysis	302
12.14	Angle between the Regression Lines	302
12.15	Outcomes	304
12.16	Self Assessment Questions	304
12.17	Multiple Choice Questions	306

Chapter-13: Set Theory

13.0	Objectives	309
13.1	Introduction	309
13.2	Sets	310
13.3	Types of Sets	311
13.4	Venn Diagrams	321
13.5	Operation on Sets	321
	13.5.1 Union of Sets	322
	13.5.2 Properties of Union	322
	13.5.3 Intersection of Sets	323
	13.5.4 Properties of Intersection	324
	13.5.5 Complement of a Set Relative to the Universal Set	324
	13.5.6 Properties of Complement	325
	13.5.7 Difference of Two Sets	325
	13.5.8 Properties Relating to Difference of Sets	325
	13.5.9 Symmetric Difference of Two Sets	325
	13.5.10 De-morgan's Laws	326

13.5.11 Solved Examples	327
13.5.12 Exercise	330
13.6 Algebra of Sets	330
13.7 Some Useful Theorems on Sets	333
13.8 Applications of Set Theory	337
13.8.1 Solved Problems	338
13.8.2 Exercise	341
13.9 Laws of Indices	342
13.9.2 Exercise	348
13.10 Progressions	349
3.10.1 Arithmetic Progression	349
13.10.1.1 To find the n^{th} term of a given Arithmetical Progression	350
13.10.1.2 To Find The Sum of n terms of an A.P.	353
13.10.1.3 Arithmetic Mean	355
13.10.1.4 Exercises	358
13.10.2 Geometrical Progression	359
13.10.2.1 To find the n^{th} term of a G.P.	359
13.10.2.2 To Find the Sum of n Terms of a G.P.	360
13.10.2.3 To find the sum to infinity of a geometric progression whose common ratio is less than 1	362
13.10.2.4 Geometric Means	363
13.10.2.5 Exercise	366
13.10.3 Harmonical Progression	367
13.10.3.1 To find the n^{th} term of H.P.	367
13.10.3.2 Harmonic Mean	368
13.10.3.3 Exercise	370
13.10.4 Solved Examples on Business Application of Progressions	371
13.10.5 Exercise	372
13.11 Outcomes	372
13.12 Multiple Choice Questions	372
Chapter-14: Matrices	
14.0 Objectives	375
14.1 Introduction	375
14.2 Basic Concepts of Matrices	376
14.3 Types of Matrices	377
14.4 Algebra of Matrices	382
14.4.1 Addition of Matrices	383
14.4.2 Properties of Matrix Addition	383

14.4.3	Subtraction of Two Matrices	385
14.4.4	Properties of Difference of Two Matrices	386
14.4.5	Multiplication of a Matrix by a Scalar	387
14.4.6	Properties of Multiplication of a Matrix by a Scalar	387
14.4.7	Solved Examples	388
14.4.8	Exercises	392
14.5	Multiplication of Two Matrices	395
14.5.1	Properties of Matrix Multiplication	396
14.5.2	Solved Examples	398
14.6	Determinants	408
14.6.1	Properties of Determinants	411
14.6.2	Elementary Operations	412
14.6.3	Solved Examples	413
14.6.4	Exercises	418
14.7	Minors and Cofactors	418
14.7.1	Minors	418
14.7.2	Cofactors	419
14.7.3	Adjoint of a Square Matrix	421
14.7.4	Solved Problems	422
14.8	Inverse of a Matrix	426
14.8.1	Solved Examples	427
14.8.2	Exercises	432
14.8.3	Use of the Inverse of A Matrix to Find the Solution of a System of Linear Equations	433
	14.8.3.1 Solved Examples	433
	14.8.3.2 Exercises	437
14.8.4	Gauss Elimination Method	437
	14.8.4.1 Solved Examples	438
	14.8.4.2 Exercise	439
14.9	System of Non-homogeneous Linear Equation (Cramer's Rule)	439
	14.9.1 Solved Examples	440
	14.9.2 Exercises	440
14.10	Application of Matrices	442
14.11	Outcomes	445
14.12	Multiple Choice Questions	445

Accounting for Managerial Decisions

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Accounting for Managerial Decisions

Type of Course

Financial Accounting Objectives: The subject of Financial Accounting includes basic concepts underlying the accounting practice and its techniques with special reference to Sole-Proprietorship, Trading and Non-Trading Concerns. The syllabus also includes computerized accounting using the software TALLY.

Unit-I: Introduction to Accounting

Need for Accounting- Definition - Objectives, Advantages - Book keeping and Accounting -Accounting concepts and conventions - Accounting Cycle - Classification of Accounts and its rules - Double Entry Book-keeping - Journalization - Posting to Ledgers, Balancing of ledger Accounts (problems). Difference between manual accounts and computerised accounts.

Unit-II: Subsidiary Books

Types of Subsidiary Books - Cash Book, Three - column Cash Book - Petty cash Book(Problems).

Unit-III: Bank Reconciliation Statement

Need for bank reconciliation - Reasons for difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement - Problems on both favorable and unfavourable balances.

Unit-IV: Trail Balance and Final Accounts

Preparation of Trail balance - Preparation of Final Accounts Trading account - Profit and Loss Account - Balance Sheet - Final Accounts with adjustments (Problems)

Unit-V: Issue of Shares and Debentures

Shares - meaning - types of share capital - Issue of shares - forfeiture of shares - reissue of forfeiture shares. Debentures-meaning-types-various methods of issue of debentures.

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Content

Accounting for Managerial Decisions

Unit-1: Introduction to Accounting

1.0	Objectives	1
1.1	Introduction	1
1.2	Need for Accounting	2
1.3	Meaning and Definition of Accounting	2
1.4	Evolution of Accounting	3
1.5	Accounting Activities	4
1.6	Characteristics of Accounting	5
1.7	Objectives of Accounting	6
1.8	Advantages of Accounting	7
1.9	Accounting Terminology	8
1.10	Book Keeping and Accounting	9
1.10.1	Definition	9
1.11	Branches of Accounting	10
1.12	Users of Accounting Information	11
1.13	Functions of Accounting	13
1.14	Limitation of Accounting	14
1.15	Accounting System	15
1.16	Accounting Standards	18
1.17	Concepts/Conventions/ Principles of Accounting	20
1.18	Accounting Process	27
1.19	Classification of Accounts	28
1.20	Methods of Accounting	32
1.21	Double Entry Book-Keeping System	33
1.21.1	Rules of Double Entry System	35
1.21.2	Advantages of Double Entry System	35
1.21.3	Disadvantages of Double Entry System	36
1.21.4	Difference between Double Entry and Single Entry System	36
1.22	Approaches to Accounting	36
1.23	Accounting Rules of Debit and Credit	37
1.24	Accounting Equation	41
1.25	Journal	46

1.26	Ledger (Posting to Ledgers)	55
1.26.1	Balancing of Ledger Accounts	61
1.27	Computerized Accounting	71
1.28	Outcomes	75
1.29	Review Questions	75
1.30	Multiple Choice Questions	79
Unit-II: Subsidiary Books		
2.0	Objectives	83
2.1	Introduction	83
2.2	Meaning of Sub-division of Journal	84
2.3	Definition of Sub-division of Journal	84
2.4	Advantages of sub-division of Journal	84
2.5	Disadvantages of Sub-division of Journal	85
2.6	Preparation of Subsidiary Books	87
2.7	Cash Book	87
2.7.1	Different Types of Cash Book	89
2.8	Banking Operations	95
2.8.1	Types of Bank Accounts-Opening	97
2.9	Cash Book with Bank and Discount Columns	104
2.10	Petty Cash Book	113
2.10.1	Imprest System	113
2.11	Purchase Book	124
2.12	Purchase Returns Book	127
2.13	Sales Book	129
2.14	Sales Returns Book	133
2.15	Bills Receivable Book	139
2.16	Bills Payable Book	140
2.17	Journal Proper	142
2.18	Outcomes	148
2.19	Review Questions	149
2.20	Multiple Choice Questions	157
Unit-3: Bank Reconciliation Statement		
3.0	Objectives	161
3.1	Introduction	161
3.2	Need for Bank Reconciliation Statement	162
3.2.1	Advantages of Bank Reconciliation Statement	162
3.3	Balances of Cash Book and Pass Book	163
3.4	Causes for Disagreement between Cash Book and Pass Book	164

3.5	Procedure for Ascertaining the Causes of Difference and their Effects on the Balances of Cash Book and Pass Book	167
3.6	Procedure for Preparation of Bank Reconciliation Statement	170
3.6.1	Format of Preparation of Bank Reconciliation Statement	170
3.6.2	Procedure for Preparation of Bank Reconciliation Statement	171
3.6.3	Preparation of Bank Reconciliation Statement when there is Overdraft	173
3.6.4	Advantages of Bank Reconciliation Statement	179
3.7	Outcomes	185
3.8	Review Questions	185
3.9	Multiple Answer Questions	190
Unit-4: Trial Balance and Final Accounts		
4.0	Objectives	193
4.1	Introduction	193
4.1.1	Characteristics of Trial Balance	194
4.1.2	Objectives/Advantages of Preparing Trial Balance	194
4.2	Methods of Preparation of Trial Balance	195
4.2.1	Revenue and Capital Items	201
4.2.2	Distinction Between Capital Expenditure and Revenue Expenditure	202
4.2.3	Capital Profit and Revenue Profit	205
4.3	Trading Account and Manufacturing Account	206
4.3.1	Manufacturing Account	210
4.3.2	Form of Trading Account of a Manufacturing Concern	210
4.3.3	Closing Entries for Trading Account	213
4.4	Profit and Loss Account	214
4.4.1	Importance of Profit and Loss Account	215
4.4.2	Nature of Profit and Loss Account	216
4.4.3	Items Appearing on Debit side of Profit and Loss Account	216
4.4.4	Items Appearing on Credit Side of Profit and Loss Account	217
4.4.5	Closing Entries for Profit and Loss Account	218
4.5	Balance Sheets	221
4.5.1	Classification of Assets	223
4.5.2	Classification of Liabilities	223
4.5.3	Marshalling of Assets and Liabilities in the Balance Sheet	224
4.5.4	Modern Form of Balance Sheet	226
4.6	Adjustments	229
4.7	Summary of Adjustments	252

4.8	Problems and Solutions	255
4.9	Outcomes	292
4.10	Review Questions	292
4.11	Multiple Choice Questions	313
Unit-5: Issue of Shares and Debentures		
5.0	Objectives	317
5.1	Introduction	317
5.2	Meaning of a Company	318
5.2.1	Definitions of Company	318
5.2.2	Characteristics (Features) of a Company	318
5.2.3	Types of Companies	318
5.3	Meaning of Share	319
5.4	Types of Shares	319
5.4.1	Distinction between Equity Share and Preference Share	320
5.4.2	Types (or) Classes of Preference Shares	320
5.5	Meaning of Capital	321
5.5.1	Classes of Capital	321
5.6	Issue of Shares	322
5.7	Book Building	332
5.8	Right Issues	337
5.9	Debentures	345
5.9.1	Meaning of Debentures	346
5.9.2	Characteristics of Debentures	346
5.9.3	Difference between Shares and Debentures	346
5.9.4	Types of Debentures	347
5.10	Issue of Debentures	348
5.10.1	Issue of Debentures for Cash	348
5.10.2	Issue of Debentures for Consideration other than Cash	353
5.10.3	Debentures Issued as a Collateral Security	361
5.11	Interest on Debentures	361
5.11.1	Redemption of Debentures	364
5.11.2	Insurance Policy Method	368
5.11.3	Redemption by Drawings by Lot	369
5.11.4	Redemption by “Conversion”	370
5.12	Outcomes	376
5.13	Review Questions	377
5.14	Multiple Choice Questions	381