

KARNATAKA STATE  **OPEN UNIVERSITY**
MUKTHAGANGOTHRI, MYSURU- 570 006.

DEPARTMENT OF STUDIES AND RESEARCH IN MANAGEMENT
M.B.A I SEMESTER
COURSE - MBHC - 1.3

ACCOUNTING FOR MANAGERS

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ACCOUNTING FOR MANAGERS

INTRODUCTION

Accounting has been hailed by many as the “language of business”. The primary function of accounting is to make records of all the transaction that the firm enters into, accounting as an information system is the process of identifying, measuring and communicating the economic inform of an organization to its users who need the information for decision making.

The present complete world, accounting has become an integral part of management. Accounting for managers guides and advises management at every step. Accounting not only increases efficiency of the management, but it also increases the efficiency of employees.

In each of the five modules as described, every unit has been scheduled in a manner so to enable the student to understand the contents easily. Each unit begins with the learning objectives so that learner known as to what he/she required to learn from the unit. The study material supported by a good number of problems where ever necessary with a view to assist the student to developing a clear understanding of the concept solved illustrations and of the unit concluded with summary followed by key words and self assessment questions helps in framing a self-feed back on ascertaining the extent of learning. An extensive reference at the end of the book will be a good help to the learner is having a faster and better learning.

The study material is designed to provide accessible introduction to the Financial Accounting for Managers. The Department strives to ensure that learning become a fun not a burden.

The present course-3 Accounting for Managers aimed at fulfilling the need of learners from the view point of Financial Accounting which are grouped into 4 Blocks, 16 units

BLOCK-1 : First modules comprises of four units (1 to 4) first unit deals with Introduction and meanings of Accountancy, Book keeping , Accounting information system and its uses. Accounting concepts and conventions. Second unit consist of Accounting process and equations, double entry systems of modern accounting. Third unit highlights recording, classifying and summarizing of business transactions. Fourth unit depicts preparations of Financial Accounts of sole proprietorship.

BLOCK-2: Includes four units (5 to 8). Unit nine consists of meaning, objectives, characteristics, types procedure and methods of financial statement analysis. Unit ten deals with introduction, meaning and definition, objectives, benefits, classification and limitations of ratio analysis, DuPont analysis. Unit eleven tells about meaning, statement of changes, components, benefits, preparation and limitations of fund flow statement. Unit twelve depicts meaning, importance, concept and objectives advantages and disadvantages. Preparations,

sources and limitations of cash flows statement and difference between fund flow and cash flow statement.

BLOCK-3: This module consist of four units (09 to 12). Unit thirteen comprise of meaning, objectives, elements, classification of Cost Accounting and cost sheet. Unit fourteen dipits introduction of cost accounting system of job, process, service costing. Unit fifteen tells about introduction, marginal costing, contribution p/v ratio, BPE, margin of safety and uses of marginal deviations. Unit sixteen deals with introduction budget and cash budget.

BLOCK-4: This module includes four units (13 to 16). Unit seventeen depicts meaning and definitions, benefits, classification of accounting standards, standard setting process and in India, types and legal enforceability of accounting standards with IFRS meaning, need ,benefits, convergence, meaning, process and types IFRS, international accounting standards, IFRICs and SIC. Units eighteen deals with introduction, meaning, principles, prerequisites types, implementation, benefits and demerits of responsibility accounting and responsibility reporting. Unit twenty highlights introduction, meaning and definition principal duties, key benefits and areas of forensic accounting. Approaches to forensic investigation and forensic accounting in India.

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Course Name : Accounting for Managers Credit : 04 Units No: 1 to 16

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DEPARTMENT OF STUDIES AND RESEARCH IN MANAGEMENT

M.B.A I SEMESTER

COURSE - MBHC - 1.5

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BLOCK - 1

LAW OF CONTRACT

Page No.

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01-18

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UNIT - 2

19-34

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AND REMEDIES

UNIT - 3

35-45

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UNIT - 4

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BLOCK - 1: LAW OF CONTRACT

It is very important to entrepreneurs, managers and other professionals to have a basic understanding of legal aspects of business which helps them to make better decisions. The block –I deals with law of contract. At the outset this block discusses the duties of law and contract such as brief history of development of laws of contract, definitions, classification of contract, proposal and acceptance, consideration and capacity of parties. Further this block focusses on the legality of contract, and the discharge of contract and remedies. This block also sheds light on contract of indemnity and guarantee and contract of agency. This block is divided into 4 units:

Unit 1- Basics of law of contract.

Unit 2- Legality of contract, discharge of contracts and remedies.

Unit 3: Contract of Indemnity and guarantee

Unit 4: Contract of agency

BLOCK - 2: SALE OF GOODS PARTNERSHIP AND NEGOTIABLE INSTRUMENTS ACT

Business transactions involve purchase and sale of goods and services. Thus a manager or the owner of a business has to be aware of his rights and obligations as a buyer or seller. This block deals with sale of goods, partnership and negotiable instruments act, sale of goods act 1938. At the outset this block focusses on sale and agreement to sell, conditions and warranties, passing of property; sale of specific goods, sale on approval and sale of goods. Further, this block also discusses in details important aspects of sale and goods act, 1938 such as transfer of title, performance of the contract, right of unpaid seller against goods.

Partnership is an important form of business. This block also deals with Indian partnership act 1932 it discusses from the registration of partnership to dissolution of partnership. This block also deals with negotiable instruments act 1881. Kinds of negotiable instruments, holder and holder in due course, parties to the negotiable instrument and their liability, endorsement etc. **This block is divided into 4 units:**

Unit 5: Sale of goods act, 1930 (part-I)

Unit 6: sale of goods act, 1930 (part-II)

Unit 7: Indian partnership act-1932

Unit 8- Negotiable instrument act, 1881

BLOCK - 3 : COMPANY'S ACT 2013

A company is a fictitious entity, endowed with juristic personality. The Joint stock companies act 1844, has bestowed legal contour to concept of company. The first companies Act was passed in India in 1850 on the lines of english laws.

Since, then it has been modified from time to time. The companies Act 1956 has been thoroughly amended on 8th August 2013 & notified in the official gazette on 30th August 2013. The Block-3 focuses on Companies Act 2013 it also discusses in detail the fundamental of formation of a company, share capital, Governance of a company and its legal control.

The Block-3 is divided into 4 units.

- Unit-9: Company-nature and Incorporation.
- Unit-10: Share Capital
- Unit-11: Company Governance
- Unit-12: Revisiting of Incorporation and Legal Control

BLOCK - 4 : INFORMATION TECHNOLOGY ACT - 2000

The Information Technology revolution has brought a great change in the human life and business process. The IT brought solutions for many business problems and at the same time it posed many challenges and threats. This block is concerned with Information technology act-2000. At the outset this block focusses on the features of IT act 2000 and IT (Amendment) act, 2008, and highlights of Information Technology act, 2000. Further, this block focusses digital signature and provision relating to electronic signature. This block also discusses electronic governance, legal provisions relating to e-governance in the IT act 2000 and electronic records. This also sheds light upon certifying authority penalties, cyber appellate tribunal and provisions relating to upper appellate tribunal.

This block is divided into four units:

- Unit 13: Salient features of information technology act 2000
- Unit 13: Digital signature and electronic signature
- Unit 15: Electronic governance
- Unit 16: Certifying authorities, penalties cyber appellate tribunal under the information technology act 2000

CREDIT PAGE

Programme Name : MBA Year/Semester : 1st Year, 1st Semester Block No: 1 to 4

Course Name : Legal Aspects of Business Credit : 04 Units No: 1 to 16

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DEPARTMENT OF STUDIES AND RESEARCH IN MANAGEMENT
M.B.A II SEMESTER
MBHC - 2.4

HUMAN RESOURCE MANAGEMENT

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CREDIT PAGE

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Course Name : Human Resource Management Credit : 04 Units No: 1 to 16

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HUMAN RESOURCE MANAGEMENT

INTRODUCTION

A manager's most important, and most difficult job is to manage people. You must lead, motivate, inspire and encourage them. Sometimes you will have to hire, fire, discipline or evaluate employee. Human Resource Management is essentially making sure that all people within an organisation are able to co-ordinate themselves effectively and work to a high standard. Human Resource Management is the higher part of an organisation that ensures that work is being done correctly and to a consistently high standard. Regardless of industry, company or even job title, all managers are people managers all management is Human Resource Management.

In each of the four blocks as described, every unit has been scheduled in a manner so to enable the student to understand the contents easily. Each unit begins with the learning objectives, so that learner known as to what he/she required to learn from the unit. The study material supported by a good number of charts where ever necessary with a view to assist the student to developing a clear understanding of the concept and of the unit concluded with summary followed by key words and self assessment questions helps in framing a self-feed back on ascertaining the extent of learning. An extensive reference at the end of the unit will be a good help to the learner is having a faster and better learning.

The study material is designed to provide accessible introduction to the Human Resource Management. The Department strives to ensure that learning become a fun not a burden.

The present course-11 : Human Resource Management aimed at fulfilling the need of learners from the view point of Human Management, which are grouped into 4 Blocks and further divided into 16 units.

Block-1 : First block consist of four units (1 to 4) first unit deals with Introduction, Functions, Current Restructuring Trends, Changing Environment and Duties of People Management, Human Resource, Strategic Roles, Challenges, Manager v/s Leader Style, Effective Leader, Line Versus Staff Authority and Qualities of HR Manager. Second unit consist of Introduction, Stress, The Brain in Action, Need in Excess, Sources, Control and Relief, Defences and Techniques for Stress Management. Third unit highlights Introduction, Be an Achiever, Overcoming your time and Time Management in Various Facets, Fourth units depicts introduction, Professional Qualifications, Interview Questions, Personal Qualities, Functional Areas of work, Career Opportunities, Steps for Developing a Career, Increasing Scope, Roles and Responsibility of Human Resource.

Block -2: Second Block comprises of four units (5-8) fifth unit of the block deals with introduction, definition, Planning process, Human Resource Planning, Sources of information for Manpower Planning, HRP Models and Human Resource Forecasting Methods. Unit six comprises introduction, meaning and definition, Methods and Sources

of Information, Job Description, Job Specification, Job Design/ Redesign, Job Analysis, and Job Evaluation. Unit seven consist of introduction, Meaning and Definition, Stages of Recruitment, Types of Recruitment and Skill building Activity-1. Unit eight highlights introduction, Job performance, Selection Procedure, Types of Interviews, Selection and learning, Recruitment Evaluation and Employee Disengagement.

Block-3 : Includes four units (9 to 12). Unit nine consists of Introduction, meaning and definition, Types, Levels of Organisational Learning, Why and how to create learning organisation, Golden Rules to Develop organisational Learning and behavioural change to implement. Unit ten deals with introduction. Need, definition, Objectives Significance of training, Benefits of training to employers and employees, Changing Facets of training, Designing of training programme, Essentials of good training. Unit eleven tells about Introduction, Meaning, Objectives, Uses of performance appraisal, Informal V/s Systematic appraisal, Methods, Advantages of performance appraisal, Errors in appraisal and effective performance appraisal. Unit twelve depicts introduction, meaning, importance, Objectives of career development, Career planning process, models, Issues with teams and benefits of career development systems.

Block-4: This block consists of four units (13 to 16). Unit thirteen comprises of introduction, Objectives, purpose of compensation management, Components of total compensation management and Understanding the terminologies. Unit fourteen depicts introduction, Designing compensation system, Salary Incentives, perks and benefits, Perquisite and Fringe benefits. Unit fifteen tells about introduction, employee state insurance Act, Provident fund Act and Payment of Gratuity Act. Unit sixteen deals with introduction, Employee satisfaction, rewards, Job satisfaction and performance, Types of reward programme, Commitment, Behaviour of people at work and performance management.

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