DR.B.R. AMBEDKAR OPEN UNIVERSIRY M.COM. (P) - 1

ORGANIZATION THEORY AND BEHAVIOUR

| BLOCK - I : ORGANIZATION THEORY | Page No |
|--|-----------------|
| Unit - 1 : Organization Concept | 1 |
| Unit - 2 : Organization Theory - I | 11 |
| Unit - 3 : Organization Theory - II | 22 |
| Unit - 4 : Systems and Contingency Theories of (| Organization 38 |
| BLOCK - II : INTRODUCTION TO ORGANIZATIONAL BEHAVIORAL | OUR |
| Unit - 5 : Organizational Behaviour | 55 |
| Unit - 6 : Models of Organization Behaviour | 70 |
| BLOCK - III : INDIVIDUAL BEHAVIOUR | E. |
| Unit - 7 : Individual Vs. Organizational Goals | 83 |
| Unit - 8 : Models of Man | 96 |
| Unit - 9 : Personality | 107 |
| Unit - 10 : Perception and Attitudes | 120 |
| Unit - 11 : Learning Process | 139 |
| BLOCK - IV : GROUP BEHAVIOUR | |
| Unit - 12 : Groups in Organizations | 157 |
| Unit - 13 : Group Cohesiveness | 164 |
| Unit - 14 : Group Decision Making | 176 |
| Unit - 15 : Conflict | 188 |
| Unit - 16 : Organizational Change | 205 |
| Unit - 17: Organizational Communication | 229 |

BLOCK - V : ORGANISATIONAL BEHAVIOUR, CULTURE AND CLIMATE

| | right to | (P.) (| 2. | The state of the s | 1,80 | |
|------|----------|---------|----|--|------------|-------------|
| Unit | - | 18 | : | Leadership | | 249 |
| Unit | - | 19 | 1 | Motivation | | ੁਲੀ: 276 |
| | | | | Organizational Climate | .3* | 290 |
| Unit | - | 21 | : | Organisational Culture | a shift on | 300 |
| Unit | - | 22 | : | Organisational Effectiveness | | 315 |

The same and the

State of the state

DR. B.R. AMBEDKAR OPEN UNIVERSITY M. COM. (P) - 2

ACCOUNTING FOR MANAGEMENT

| | | | | | Page No. |
|-------|-----|----|---|--------------------------------------|----------|
| BLOCI | K - | I | : | ACCOUNTING FRAMEWORK | |
| Uni | t - | 1 | : | Accounting Basics | 3 |
| Uni | t - | 2 | : | Accounting Principles and Standards | 15 |
| Unit | t - | 3 | : | Management Accounting Basics | 48 |
| Unit | t - | 4 | : | Recognition and Measurement of | |
| | | | | Revenues and Expenses | 60 |
| Unit | - | 5 | : | Financial Statements | 94 |
| BLOCH | ۲ - | II | : | FINANCIAL STATEMENT ANALYSI - I | |
| Unit | - | 6 | : | Financial Analysis: An Overview | 117 |
| Unit | - | 7 | : | Ratio Analysis - 1 | 153 |
| Unit | - | 8 | : | Ratio Analysis - II | 177 |
| BLQCF | ۲. | Ш | : | FINANCIAL STATEMENT ANALYSI - I | |
| Unit | | 9 | : | Funds Flow Analysis | 225 |
| Unit | - | 10 | : | Cash Flow Analysis | 259 |
| BLOCK | - | IV | : | MANAGERIAL DECISION MAKING | |
| Unit | - | 11 | ; | Cost-Volume-Profit Analysis | 295 |
| Unit | _ | 12 | : | Alternative Decision Choices | 333 |
| Unit | - | 13 | : | Responsibility Accounting | 379 |
| BLOCK | (- | V | : | CORPORATE DISCLOSURES | |
| Unit | _ | 14 | : | Corporate Financial Reporting | 403 |
| Unit | _ | 15 | ; | Human Resource Accounting | 417 |
| Unit | - | 16 | : | Inflation Accounting | 429 |
| Unit | - | 17 | : | Social Accounting | 454 |
| Unit | - | 18 | : | Segment Reporting | 470 |
| Unit | - | 19 | : | Value Added Reporting | 481 |
| Unit | _ | 20 | • | Harmonization of Financial Reporting | 501 |

DR. B.R. AMBEDKAR OPEN UNIVERSITY

M. Com. (P) - 3

FINANCIAL MANAGEMENT

| | | | | | Page No. |
|-------|---|--------------|---|--|------------|
| BLOCK | • | I | : | INTRODUCTION TO FINANCIAL MANAGEMENT | |
| Unit | - | 1 | : | Financial Management - An Overview | 3 |
| Unit | - | 2 | : | Time Value of Money | 17 |
| BLOCK | | П | : | INVESTMENT DECISION | |
| Unit | _ | 3 | : | Introduction to Investment Decision | 39 |
| Unit | _ | 4 | : | Capital Budgeting | 64 |
| Unit | - | 5 | : | Risk and Capital Budgeting | 94 |
| BLOCK | - | Ш | : | FINANCING DECISION AGAIN | |
| Unit | - | 6 | : | Sources of Finance | 121 |
| Unit | - | 7 | : | Cost of Capital | 131 |
| Unit | _ | 8 | : | Capital Structure | 152 |
| Unit | - | 9 | : | Leverage Analysis | 168 |
| Unit | - | 10 | : | Lease or Buy Decision | 193 |
| BLOCK | - | IV | : | DIVIDEND DECISION | |
| Unit | , | 11 | : | Dividend Theories | 221 |
| Unit | - | 12 | : | Dividend Policy | 249 |
| BLOCK | | \mathbf{V} | : | WORKING CAPITAL MANAGEMENT | * 3 |
| Unit | _ | 13 | : | Introduction to Working Capital Management | 265 |
| Unit | - | 14 | : | Working Capital Financing | 285 |
| Unit | _ | 15 | : | Management of Cash | 295 |
| Unit | _ | 16 | : | Management of Receivables | 311 |
| Unit | _ | 17 | : | Inventory Management | 330 |

DR. B.R. AMBEDKAR OPEN UNIVERSITY

M. Com. (P) - 4

MARKETING MANAGEMENT

| | | | | • | Page No |
|-------|---|--------------|---|--|---------|
| BLOCK | - | I | : | BASICS OF MARKETING | |
| Unit | - | 1 | : | Introduction to Marketing | 3 |
| Unit | - | 2 | : | Marketing and Economic Development | 23 |
| Unit | - | 3 | : | Marketing Environment | 39 |
| Unit | - | 4 | : | Services Marketing | 67 |
| Unit | - | 5 | : | Marketing Planning | 83 |
| Unit | - | 6 | : | Marketing Organisation | 99 |
| BLOCK | - | П | : | CONSUMER BEHAVIOUR AND MARKETING RESEARCH | e |
| Unit | ~ | 7 | : | Market Segmentation | 127 |
| Unit | - | 8 | : | Consumer Behaviour | 143 |
| Unit | - | 9 | : | Marketing Research | 162 |
| BŁOCK | - | m | : | PRODUCT MANAGEMENT | |
| Unit | - | 10 | ; | Product Decisions | 179 |
| Unit | • | 11 | : | New Product Development | 196 |
| Unit | - | 12 | : | Product Life Cycle | 215 |
| Unit | - | 13 | ; | Branding and Packaging | 229 |
| BLOCK | - | IV | : | PRICING AND DISTRIBUTION | 5 |
| Unit | - | 14 | : | Pricing Policies and Methods | 251 |
| Unit | - | 15 | : | Channel Management | 274 |
| Unit | _ | 16 | : | E-Marketing | 300 |
| BLOCK | - | \mathbf{V} | : | PROMOTION MIX | |
| Unit | - | 17 | : | Advertising | 329 |
| Unit | _ | 18 | : | Personal Selling and Sales Promotion | 340 |

Dr.B.R.AMBEDKAR OPEN UNIVERSITY

M. COM.(P)-5: BUSINESS ENVIRONMENT protective. The first statement of the property of the state of the state of

CONTENTS

| | Page No. | * * |
|--|-----------------------|--------------|
| | | |
| BLOCK-I: ENVIRONMENT - AN INTRODUCTION | . 5 1 5 25 24 1000 | ٠. |
| Unit - 1: Business Environment - An Overview | 2 | · · · |
| Unit - 2: Economic Environment | 16 | |
| Unit- 3: Political and Legal Environment | 37 | |
| Unit- 4: Technological Environment | 57 | |
| Unit- 5: Socio-Cultural Environment | 67 | |
| Unit- 6: Business Ethics and Corporate Governance | 81 | |
| BLOCK-II: STRUCTURE OF THE INDIAN ECONOM | MY 96:55 | ÷4(|
| Unit- 7: Economic Planning in India | 97 | 1.1 |
| Unit- 8: Structural Dimensions of Indian Economy | 120 | |
| ** | 137 | |
| Unit-10: Privatisation | 159 | |
| Unit- 11: Small Business | 172 | * 5 |
| and the control of th | | |
| BLOCK-III: ECONOMIC POLICIES | 189 | Ÿ., |
| Unit- 12: Industrial Policies | 190 | |
| Unit- 13: New Industrial Policy, 1991 | 201 | |
| Unit- 14: Monetary Policy | 216 | |
| Unit- 15: Fiscal Policy | 222 | |
| Unit- 16: Financial Sector Reforms | 230 | : 1.7 :., |
| BLOCK-IV: EXTERNAL SECTOR | 243 | |
| Unit- 17: Indian Foreign Trade and EXIM Policy | 244 | ey 2 |
| Unit- 18: India's Balance of Payments | 263 | r A |
| Unit- 19: Foreign Capital and Collaboration | 274 | , g. |
| Unit- 20: Multi-National Corporations | 292 | |

The transfer of the state of th

DR. B.R. AMBEDKAR OPEN UNIVERSITY M. Com. (F) - 6

QUANTITATIVE TECHNIQUES

| | | Pe | age No. |
|-------------------|--|--|--|
| CK-I | : | INTRODUCTION TO RESEARCH AND DATA COLLECTION TECHNIQUES | |
| Unit - 1 | : | Quantitative Techniques: An Introduction | 3 |
| Unit - 2 | : | Basics of Research | 21 |
| Unit - 3 | : | Process of Research | 41 |
| Unit - 4 | ; | Data Collection Techniques | 64 |
| Unit - 5 | : | Interpretation of Data and Report Writing | 85 |
| CK-II | : | RELATIONAL ANALYSIS AND FORECASTING | 5 |
| Unit - 6 | : | Time Series Analysis | 103 |
| Unit - 7 | : | Correlation Analysis | 136 |
| Unit - 8 | : | Regression Analysis | 156 |
| Unit - 9 | : | Business Forecasting | 179 |
| OCK-III | : | PROBABILITY AND THEORETICAL DISTRIBUTIONS | 10 10 10 10 |
| Unit-10 | | Elements of Probability Theory | 191 |
| Unit - 1 1 | | Probability Distributions: Binomial and Poisson Distributions | 218 |
| Unit - 12 | : | Normal Distribution | 246 |
| OCK-IV | : | STATISTICAL ESTIMATION AND HYPOTHESIS TESTING | |
| Unit - 13 | : | Introduction to Testing of Hypothesis | 261 |
| Unit - 14 | : | Test of Significance of Attributes | 281 |
| Unit - 15 | 5 : | Sampling of Variables: Large Samples | 298 |
| Unit - 16 | 5: | Sampling of Variables: Small Samples | 322 |
| Unit - 17 | 7 : | Chi-Square Test | 343 |
| Unit - 1 | 8: | Analysis of Variance | 363 |
| OCK-V | : | DECISION ANALYSIS | |
| | 9 : | Statistical Quality Control | 377 |
| V | | A A TO THE CONTRACT OF THE CON | 404 |
| | | | 424 |
| | Unit - 1 Unit - 2 Unit - 3 Unit - 4 Unit - 5 OCK - II Unit - 6 Unit - 7 Unit - 8 Unit - 9 OCK - III Unit - 10 Unit - 11 Unit - 12 Unit - 14 Unit - 15 Unit - 15 Unit - 16 Unit - 17 | Unit-1 : Unit-2 : Unit-3 : Unit-4 : Unit-5 : CK-II : Unit-6 : Unit-7 : Unit-8 : Unit-9 : CK-III : Unit-10 : Unit-10 : Unit-11 : Unit-12 : Unit-12 : Unit-13 : Unit-14 : Unit-15 : Unit-15 : Unit-16 : Unit-17 : Unit-17 : Unit-18 : Unit-19 : Unit-20 : | CK-I : INTRODUCTION TO RESEARCH AND DATA COLLECTION TECHNIQUES Unit -1 : Quantitative Techniques : An Introduction Unit -2 : Basics of Research Unit -3 : Process of Research Unit -4 : Data Collection Techniques Unit -5 : Interpretation of Data and Report Writing OK-II : RELATIONAL ANALYSIS AND FORECASTING Unit -6 : Time Series Analysis Unit -7 : Correlation Analysis Unit -8 : Regression Analysis Unit -9 : Business Forecasting OCK-III : PROBABILITY AND THEORETICAL DISTRIBUTIONS Unit -10 : Elements of Probability Theory Unit -11 : Probability Distributions Binomial and Poisson Distributions Unit -12 : Normal Distribution OCK-IV : STATISTICAL ESTIMATION AND HYPOTHESIS TESTING Unit -13 : Introduction to Testing of Hypothesis Unit -15 : Sampling of Variables : Large Samples Unit -16 : Sampling of Variables : Small Samples Unit -17 : Chi-Square Test Unit -18 : Analysis of Variance OCK-V : DECISION ANALYSIS Unit -19 : Statistical Quality Control Unit -20 : Statistical Decision Theory |

DR. B.R. AMBEDKAR OPEN UNIVERSITY M. COM. (FINAL) PROGRAMME

COURSE - 7: COST ACCOUNTING AND CONTROL

| | | | | w | rage Ivo |
|-------|---|--------------|---|---|----------|
| BLOCK | _ | I | : | COST COMPONENTS | |
| Unit | - | 1 | : | Cost Accounting: Basics | 3 |
| Unit | - | 2 | : | Cost Concepts and Classification | 18 |
| Unit | - | 3 | : | Elements of Cost | 29 |
| BLOCK | - | II | : | METHODS OF COSTING | |
| Unit | - | 4 | : | Job and Contract Costing | 65 |
| Unit | - | 5 | : | Process Costing | 91 |
| Unit | | 6 | : | Accounting for Joint Products and By-products | 128 |
| Unit | - | 7 | : | Operating Costing | 162 |
| BLOCK | _ | III | : | BOOKS OF ACCOUNTS IN COST ACOUNT | ING |
| Unit | - | 8 | : | Cost Control Accounts | 193 |
| Unit | - | 9 | : | Reconciliation of Cost and Financial Accounts | 225 |
| Unit | - | 10 | : | Integrated Accounting System | 253 |
| BLOCK | - | IV | : | COST CONTROL TECHNIQUES - I | |
| Unit | - | 11 | : | Budgetary Control | 283 |
| Unit | - | 12 | : | Standard Costing | 312 |
| Unit | - | 13 | : | Marginal Costing and Differential Cost Analysis | 349 |
| BLOCK | - | \mathbf{V} | : | COST CONTROL TECHNIQUES - II | |
| Unit | - | 14 | : | Cost Control and Cost Reduction | 385 |
| Unit | _ | 15 | : | Uniform Costing and Inter-firm Comparison | 399 |
| Unit | _ | 16 | : | Activity Based Costing | 411 |
| Unit | _ | 17 | : | Cost Audit | 429 |

DR. B.R. AMBEDKAR OPEN UNIVERSITY M. Com. (F) - 9

FINANCIAL MARKETS AND SERVICES

| | | | Page No |
|-------------|---|---|---|
| BLOCK-I | : | FINANCIAL SYSTEM | s |
| Unit - 1 | : | Financial System - An Overview | 3 |
| Unit - 2 | • | Financial Institutions and Economic Development | 30 |
| Unit - 3 | : | Financial Sector Reforms | -58 |
| BLOCK - II | : | FINANCIAL MARKETS | * |
| Unit - 4 | : | Financial Markets - An Overview | 77 |
| Unit - 5 | : | Money Market | 92 |
| Unit - 6 | : | Capital Market | 114 |
| Unit - 7 | : | Functioning of Stock Exchanges | 145 |
| BLOCK - III | : | REGULATION OF FINANCIAL MARKETS | |
| Unit - 8 | : | Regulation of Money Market | 181 |
| Unit - 9 | r | Regulation of Capital Market | 195 |
| BLOCK - IV | : | FUND BASED FINANCIAL SERVICES | |
| Unit - 10 | : | Financial Services - An Overview | 215 |
| Unit - 11 | : | Lease Financing | 230 |
| Unit - 12 | : | Venture Capital Finance | 243 |
| Unit - 13 | : | Factoring Services | 256 |
| Unit - 14 | : | Mutual Funds | 277 |
| BLOCK - V | ; | FEE BASED FINANCIAL SERVICES | |
| Unit - 15 | : | Merchant Banking | 309 |
| Unit - 16 | : | Credit Rating | 322 |
| Unit - 17 | : | Depository Services | 339 |

DR. B.R. AMBEDKAR OPEN UNIVERSITY M.COM. (FINAL)

COURSE - 10 : HUMAN RESOURCE MANAGEMENT

| | , | 2 | | 1. 110. |
|---------------------------------------|-------|----|---|---------|
| BLOCK | - 1 | : | HUMAN RESOURCE MANAGEMENT - AN OVERVIEW | |
| | 1 | : | Human Resource Management - Introduction | 3 |
| | 2 | : | Organization Design and Personnel Policies | 18 |
| _ | 3 | : | Development of HRM in India and Abroad | 38 |
| # # | 4 | : | Contemporary Issues in Human Resource Management | 59 |
| | 5 | : | Strategic Human Resource Management | 74 |
| BLOCK | - II | : | EMPLOYMENT OF HUMAN RESOURCES | |
| | 6 | : | Human Resource Planning | 89 |
| | 7 | : | Recruitment | 104 |
| St. | 8 | : | Selection, Induction and Placement | 124. |
| BLOCK | - III | : | HUMAN RESOURCE DEVELOPMENT | |
| | 9 | : | Performance Appraisal | 137 |
| 8 9 | 10 | : | Training and Development | 159 |
| | 11 | : | Career Planning and Development | 185 |
| | 12 | : | Organization Development | 203 |
| BLOCK | - IV | : | COMPENSATION MANAGEMENT | |
| | 13 | : | Job Evaluation | 225 |
| | 14. | : | Wage and Salary Administration | 239 |
| 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 15. | : | Incentives and Fringe Benefits | 263 |
| BLOCK | - V | : | INDUSTRIAL RELATIONS MANAGEMENT | |
| | 16 | | Industrial Relations | 283 |
| () | 17 | : | Trade Union | 299 |
| | 18 | : | Participative Management and Collective Bargaining | 312 |
| | 19 | •: | Discipline and Grievances | 326 |
| | | | A CONTRACT OF THE PROPERTY OF | |