

# Human Resource Management

## B.Com VIth Semester

January 24

Human Resource Management: Meaning, nature, history and scope, objectives, functions and importance; HRM vs. HRD and personal management.

Human Resource Planning: Meaning, importance, objectives, process, factors affecting manpower planning, problems and suggestions for making HR planning effective.

February 24

Job Analysis: Meaning, process of job analysis, methods of collecting job analysis data, potential problems with job analysis, job description and job specification.

Recruitment: Meaning, purpose, recruitment policy, factors affecting recruitment; source of recruitment, internal and external methods of recruitment. Selection: meaning, purpose, difference between recruitment and selection; process of selection; barriers to effective selection.

March 24

Placement, Induction and Internal Mobility: Placement, induction/orientation: meaning, objectives, content and responsibility for induction; internal mobility: meaning & need; transfer purpose, types; benefits and problems, transfer policy; promotion: purpose, basis, promotion policy; demotion: causes, demotion policy.

April 24

Training: Meaning, training and education, training and development, objectives, importance, steps in designing training programme; training methods: on-the-job and off-the-job methods.

Performance Appraisal: Meaning, features, merits, limitations, process and methods of performance appraisal.

# Management Accounting

## B.Com Vth Semester

January 24

Management accounting: concept, scope, techniques and significance, comparison between financial accounting, cost accounting and management accounting.

Management reporting: need and type of reports.

February 24

Management information system.

Analysis of financial statements: comparative statements, common size statements, ratio analysis: liquidity, solvency, profitability and turnover; trend analysis.

March 24

Cash flow and funds flow statements: need and method of preparing statements,

Absorption V/S variable costing: features and income determination

April 24

Cost volume profit analysis, break-even analysis, contribution; P/V ratio, break-even point, Margin of safety, Angle of incidence, determination of cost indifference point. Budgeting and budgetary control: need, methods and types of budgets, essentials of budgetary control system.

# COMPUTERIZED ACCOUNTING SYSTEM

## B.Com IInd Semester

February 24

Computerized Accounting System: Concept, Tally Prime, installations of Tally Prime, licensing configuration; Tally vault password; Security control in Tally Prime, data backup and restore, export and import data, edit log feature in tally; Gate of Tally.

March 24

Company Creation: Setup features, accounting features, configuration shutting and deleting a company; Ledger creation: Creating single and multiple ledgers, altering, deleting and displaying ledger; Invoicing; Budgets; Cost Centres; Interest Calculations;

Inventory: Stock items, purchase and sales orders processing, godowns.

April 24

Financial Statements: Profit & Loss account, Balance Sheet; Bank Reconciliation; Debit and credit note; Tally audit features; Printing features; Management Information System & different reports in tally.

May 24

Income Tax and GST in Tally Prime: TDS; TCS; Payroll in Tally: Introduction, salary accounting, payroll masters, payroll vouchers, gratuity, provident fund, FSI, Payroll reports.

# Business Statistics

## B.Com IVth Semester

January 24

Simple Correlation: Concept, types: multiple and partial; linear and non-linear; Scatter diagram. Methods: Karl Pearson's co-efficient of correlation, Spearman's Rank Correlation, Concurrent deviation method; Probable and standard errors.

February 24

Regression Analysis: Meaning, difference between correlation and regression, regression coefficients, methods of calculation of simple regression, standard error of estimate.

March 24

Probability; Concept and approaches; addition and multiplication laws of probability; Conditional probability; Bayes' Theorem.

April 24

Probability Distributions: Concept, Binomial, Poisson and Normal distributions: their properties and parameters.