

Human Resource Management
B.Com-II (Option IV)

Max. Marks : 100

Time : 3 Hours

Note : Ten questions shall be set in the questions paper covering the whole syllabus. The candidates will be requirement to attempt any five questions.

Human Resource Development: concept, benefits and prerequisites. Difference between human resource development and human resource management. Role, functions and status of human resource manager. Role of chief executives, Line managers and HRD managers in developing human resources. Personnel policies, procedures and programmes. Human resource planning. Job evaluation.

Recruitment: steps in recruitment, recruitment policy, sources and methods of recruitment. Selection process and policy. Career planning: objectives and responsibilities; process, prerequisites advantages and limitations of career planning; career problems and their solutions. Training and development: concept and importance of training; training methods/techniques. Performance appraisal.

Wage and salary administration: Promotion, transfer, demotion, separation and absenteeism; labour turnover. Personnel records and audit.

Industrial relations in India: HRD practices in Indian industries. Concept and forms of industrial democracy.

Syllabus

Paper-II: Business Mathematics

Max. Marks : 100

Time : 3 Hours

Note : Ten questions shall be set in the question paper covering the whole syllabi. The candidates shall be required to attempt any five questions in all.

- Unit-I **Calculus** (Problems and theorems involving trigonometrical ratios are not to be done).
Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; total differentials Differentiation of implicit function with the help of total differentials.
Maxima and Minima; Cases of one variable involving second or higher order derivatives; Cases of two variables involving not more than one constraint.
Integration: Integration as anti-derivative process; Standard forms; Methods of integration-by substitution, by parts, and by use of partial fractions; Definite integration; Finding areas in simple cases; Consumers and producers surplus;
Nature of Commodities learning Curve; Leontiff Input-Output Model.
- Unit-II **Matrices and Determinants:** Definition of a matrix; Types of matrices; Algebra of matrices; Properties of determinants; calculation of values of determinants upto third order; Adjoint of a matrix, through adjoint and elementary row or column operations; Solution of system of linear equations having unique solution and involving not more than three variables.
- Unit-III **Linear Programming-Formulation of LPP:** Graphical method of solution; Problems relating to two variables including the case of mixed constraints; Cases having no solution, multiple solutions, unbounded solution and redundant constraints.
Simplex Method—Solution of problems up to three variables, including cases of mixed constraints; Duality; Transportation Problem.
- Unit-IV **Compound Interest and Annuities:** Certain different types of interest rates; Concept of present value and amount of a sum; Types of annuities; Present value and amount of an annuity, including the case of continuous compounding; Valuation of simple loans and debentures; Problems relating to sinking funds.

SYLLABUS

Paper-5: Principles of Marketing

Max.: Marks: 100

Time: 3 Hours

Note: Ten questions shall be set in the question paper covering the whole syllabus. The candidates will be required to attempt any five questions.

Introduction: Nature and scope of marketing; Importance of marketing as a business function, and in the economy; Marketing concepts-traditional and modern: Selling vs. marketing, marketing mix; Marketing environment.

Consumer Behaviour and Market Segmentation: Nature, scope, and significance of consumer behaviour; Market segmentation – concept and importance; Bases for market segmentation.

Product: Concept of product, consumer, and industrial goods; Product planning and development; Packaging-role and functions; Brand name and trade mark; after-sales service; Product life cycle concept.

Price: Importance of price in the marketing mix; Factors affecting price of a product/service; Discounts and rebates.

Distribution Channels and Physical Distribution: Distribution channels-concept and role; Types of distribution channels; Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods; transportation; Warehousing; Inventory control; Order processing.

Promotion: Methods of promotion; Optimum Promotion Mix; Advertising Media-, Their relative merits and limitations, characteristics of an effective advertisement, Personal Selling, Publicity: Sales promotion and public relations.

SYLLABUS

Paper - IV : Business Statistics

Max. Marks : 100

Time : 3 Hours

Note : 1. *At least ten questions shall be set in the question paper within minimum of three questions from each unit. The candidate shall be required to attempt five questions in all, selecting at least one question but not more than two from each unit.*

Note : 2. *One weightage should be given to theory portion.*

Unit-I Introduction : Statistics as a Subject, Statistical Data-Meaning and Types, Collection and Rounding of Data, Classification and Presentation of Data, Diagrammatic Presentation of Data, Graphic Presentation of Data, Statistical Averages, Measures of Dispersion.

Unit-II Method of Measurement of Correlation, Rank Correlation, Method of Concurrent Deviation, Coefficient of Determination, Association of Attributes, Regression Analysis (Linear), Uses of Regression Analysis, Regression Lines, Regression Equations, Standard Error of Estimate.

Unit-III Index Number : Definition and Characteristics, Problems involved in the construction of Index numbers, the uses of averages, Construction of different type of indices, Simple aggregate method, Simple average of relatives, Weighted aggregate method, Test of adequacy, Time reversal test, Factor reversal test and the Circular test, Consumer price index, Time Series Analysis, Definition, Utility of Time Series Analysis, Components of time and concepts series-secular trend, Seasonal variations, Cyclical variations, irregular variations, Measurement of trend, Moving average and Least Square Methods, Interpolation and Extrapolation.

Unit-IV Probability concept and various approaches of defining probability, Additive rule, Applicative theorem, Conditional probability and Bayes Theorem, Probability distributions : Binomial, Poisson and Normal distributions.

SYLLABUS

Paper-I: Cost Accounting

Max. Marks : 100

Time : 3 Hours

Note : Atleast ten questions shall be set in the question paper with minimum of three questions from each unit. The candidate shall be required to attempt five questions in all, selecting atleast one question but not more than two from each unit.

- Unit-I
- (a) Cost Accountancy-Meaning, nature and scope, Financial Accounting Vs. Cost Accounting, Objectives, Importance, Limitations, Techniques.
 - (b) Analysis of Cost-Cost centre, elements of cost, components of total cost, classification of costs, Unit costing (including tender price) and operating cost.
 - (c) Material Control-purchasing, receiving, inspection and storage, pricing of material issues, stock audit, material issues.
 - (d) Control of labour costs personnel department, engineering and works study department, time-keeping department, pay master's department, cost accounting department, methods of wage payment.
- Unit-II
- (a) Overheads-classification, distributions of factory office, selling and distribution overheads (Including machine hour rate).
 - (b) Job and contract costing.
 - (c) Process costing.
 - (d) Reconciliation of Cost and Financial Accounts.
 - (e) A brief overview of Cost Audit and Costing reporting.
- Unit-III
- (a) Marginal Costing and break-even analysis, segregation of semi-variable overheads, contribution, P/V Ratio, break even point and break even charts, advantages, limitation and application.
 - (b) Budgetary Control-Meaning, advantages, limitations, steps, types of budgets: sales and cash, flexible budget.
 - (c) Standard Costing and variance analysis-material, labour variance.