

M.Com. 1st SEMESTER

COURSE- MC 101

MANAGEMENT THEORIES AND PRACTICES

DSC

UNIT 1-14

By: Dr. Ashok Kumar Bansal

Miss Bharti



Centre for Distance and Online Education (CDOE)

Himachal Pradesh University

Gyan Path, Summer Hill, Shimla - 171005

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Introduction To Management

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- 1.4 Summary
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- 1.6 Answer to Self-Check Exercise
- 1.7 Suggestive Readings
- 1.8 Terminal Questions

1.1 INTRODUCTION

Management as a discipline, as we understand and practice today, is barely hundred years old. Considering that documented history is a few thousand years old, the so-called scientific management is still in its infancy. Obviously, our ancestors practiced some form of management and achievements testify their success. Any traveler to countries which have had ancient civilizations, such as India, China or Greece, will marvel at how human beings scaled great heights of success in politics, science, commerce, religion, etc. only to fall later and then start all over again. The very concept of management is understood and practiced differently in different countries. From that perspective, contemporary management concepts are just another wave of thought in the vast ocean of human history and are bound to change with the passage of time and culture.

M.Com. Ist SEMESTER

COURSE- MC 102

BUSINESS ENVIRONMENT

DSC

UNIT 1-17

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- 1.6 SUMMARY
- 1.7 GLOSSARY
- 1.8 ANSWERS TO SELF CHECK EXERCISES
- 1.9 SUGGESTED READINGS
- 1.10 TERMINAL QUESTIONS

1.1 INTRODUCTION

Every business organization has to interact and transact with its environment. Hence, the business environment has a direct relation with the business organization. Obviously then, the effectiveness of interaction of an enterprise with its environment primarily determines the success or failure of a business.

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COURSE- MC 103

MANAGERIAL ECONOMICS

DSC

UNIT 1-15

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Mr. Rajneesh Kumar**



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UNIT 1 MANAGERIAL ECONOMICS

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- 1.7 SUMMARY
- 1.8 GLOSSARY
- 1.9 ANSWERS TO SELF CHECK EXERCISES
- 1.10 SUGGESTED READINGS
- 1.11 TERMINAL QUESTIONS

1.1 INTRODUCTION

Economics can be defined as a discipline that studies the behaviour patterns of human beings. The main aim of economics is to analyse how individuals, households, organisations, and nations use their scarce resources to achieve maximum profit. Economics is broadly classified into two parts, namely microeconomics and macroeconomics. Microeconomics is a branch of economics that studies the behaviour of individual consumers and organisations in the market. It focuses on the demand and supply, pricing, and output of individual organisations.

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COURSE- MC 104

STATISTICAL ANALYSIS FOR DECISION MAKING

DSC

UNIT 1-14

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- 1.7 Summary
- 1.8 Glossary
- 1.9 Answers To Self-Check Exercise
- 1.10 Suggested Readings
- 1.11 Terminal Questions

1.1 Introduction:

One of the essential objectives of statistical analysis is to find out various numerical measures that explain the inherent characteristics of frequency distributions. The first of such measures is averages. The averages are the measures that condense a huge, unwieldy set of numerical data into single

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COURSE- MC 105

TAXATION LAWS AND ADMINISTRATION

DSC

Lesson 1-15

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BLOCK- 1

INTRODUCTION: INCOME TAX SLABS

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1.5 SUMMARY

1.6 GLOSSARY

1.7 ANSWERS TO SELF CHECK EXERCISES

1.8 SUGGESTED READINGS

1.9 Terminal QUESTIONS

1.1 INTRODUCTION

Budget 2021 has proposed no changes in the income tax slabs and rates for FY 2021-22. However, cess has been increased to 4 per cent from 3 percent across the board for taxpayers. Due to the hike in cess, the tax liability for the highest slab (assuming an income of Rs 15 lakh) has increased by Rs 2,625. Under this tax structure, income is categorized into different groups and the criteria for grouping are the amount of

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COURSE- MC 106

CORPORATE LEGAL FRAMEWORK

DSC

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CORPORATE LEGAL FRAMEWORK: CONCEPTUAL UNDERSTANDING

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1.2 LEARNING OBJECTIVES

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1.4.4 DIFFERENCES BETWEEN A COMPANY AND A PARTNERSHIP SUMMARY

SELF CHECK EXERCISE-2

1.5 GLOSSARY

1.6 ANSWERS TO SELF CHECK EXERCISE

1.7 SUGGESTED READINGS

1.8 TERMINAL QUESTIONS

1.1 INTRODUCTION

Company law in India refers to the legal framework that governs the formation, operation, and regulation of companies registered in India. The primary legislation regulating companies in India is the Companies Act, which was first enacted in 1956 and has since undergone several amendments to adapt to changing business environments and international best practices.

M.Com. 2nd SEMESTER

COURSE- MC 201

CORPORATE FINANCIAL ACCOUNTING

DSC

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UNIT-1

INTRODUCTION TO COMPANY AND ISSUE OF SHARE CAPITAL

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- 1.3 Company and its features**
 - 1.3.1 Kinds of Companies**
 - 1.3.2 Types of Shares**
 - 1.3.3 Issue of Shares**
 - 1.3.4 Minimum Subscription**
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 - 1.3.6 Issue of Shares for Consideration Other Than Cash**
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 - 1.3.8 Pro-Rata Allotment**
 - 1.3.9 Special Cases**
- Self-Check Exercise**
- 1.4 Summary**
- 1.5 Glossary**
- 1.6 Answers to Self-Check Exercise**
- 1.7 Suggested Readings**
- 1.8 Terminal Questions**

1.1 INTRODUCTION

The third step in the evolution of organizational forms is the business form. The majority of the shareholders, who are the true owners of the business, give it money. However, it is neither feasible nor deemed ideal for all of them to be involved in the administration of the business. As a result, they choose a board of trustees to act as their agent in running the business. In actuality, the 2013 Companies Act's rules control every aspect of the company's operations. A company is defined as a business that has been established or registered under the 2013 Companies Act or any of the previous Companies Acts. According to Chief Justice Marshall, "a company is a person, artificial, invisible, intangible and existing only in the eyes of law. Being a mere creation of law, it possesses only those properties which the charter of its creation confers upon it, either expressly or as incidental to its very existence".

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COURSE- MC 202

HUMAN RESOURCE MANAGEMENT

DSC

UNIT 1-15

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UNIT 1

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- 1.2 Learning Objectives
- 1.3 History of Human Resource Management
 - 1.3.1 Scientific Management Approach
 - 1.3.2 Human Relations Approach
 - 1.3.3 Human Resources ApproachSelf-check Exercise-1
- 1.4 Nature, Scope, Need, Objectives, Importance & Limitations of Human Resource Management
 - 1.4.1 Nature of Human Resource Management
 - 1.4.2 Scope of Human Resource Management
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 - 1.4.4 Objectives of Human Resource Management
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- 1.5 Summary
- 1.6 Glossary
- 1.7 Answers to Self-check Exercises
- 1.8 Suggested Readings
- 1.9 Terminal Questions

1.1 INTRODUCTION :

Human resource is most important for the success of any organisation. It is a source of strength and aid. Human resources are the assets of an organisation which can help it in achieving its goals. Human resources management is concerned with the human beings in an organisation. It reflects a new outlook which views organisation's manpower as its resources and assets. Human resource is the total knowledge, abili

M.Com. 2nd SEMESTER

COURSE- MC 203

CORPORATE FINANCE AND POLICY

DSC

UNIT 1-14

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Unit 1

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- 1.3 Nature of Financial Management
 - 1.3.1 Field of Finance
 - 1.3.2 Scope of Financial Management
 - 1.3.3 Functions of Financial Management
 - 1.3.4 Objectives of Financial Management
 - 1.3.5 Organization of Finance Functions
 - 1.3.6 Functions of Financial Manager, Treasurer and Controller
- Self-Check Exercise
- 1.4 Summary
- 1.5 Glossary
- 1.6 Answers to Self-Check Exercise
- 1.7 Suggested Readings
- 1.8 Terminal Questions

1.1 Introduction

Financial management during this century has undergone dramatic changes. The financial manager's responsibilities are broadening and becoming more vital for the development of the corporation. Once these responsibilities were mainly concerned with the procurement of funds, preparing reports, instruments and institutions for raising funds etc. At presents, the financial management emerges as immense important discipline both to the academicians and practitioners.

M.Com-3rd Semester

Course: MC-204

Marketing Management

Written By:

Dr Ashok Kumar Bansal



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UNIT-1 INTRODUCTION TO MARKETING

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- 1.1 Learning Objectives
- 1.2 Definitions, Evolution & Marketing Concepts
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- 1.4 Concept of Marketing Management
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- 1.5 Marketing-Mix, Marketing Process
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- 1.8 Summary
- 1.9 Glossary
- 1.10 Answers to Self-check Exercises
- 1.11 Terminal Questions
- 1.12 Suggested readings

1.1 INTRODUCTION

Most of the people define marketing as selling or advertising. It is true that these are parts of the marketing. But marketing is much more than advertising and selling. In fact marketing comprises of a number of activities which are interlinked and the decision in one area affects the decision in other areas.

In the present highly competitive economy, which can be called a buyer's market, it is the customer who wields full power. He can make or wreck a company.

M.Com. 2nd SEMESTER

COURSE- MC 205

RESEARCH METHODOLOGY AND DATA SCIENCE

DSC

UNIT 1-14

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BLOCK 1

Introduction of Research: Meaning, characteristics, objectives, nature, scope, significance, limitations, role of research in decisions making, types, criteria of good research and ethics in research; The research process -- steps in research process; Defining the research problem— problem defining process, consideration in selecting a research problem; Research design— definition, Types, components and significance.

UNIT 1

Basics of Research

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- 1.1 Introduction
- 1.2 Learning Objectives
- 1.3 Meaning, Need, Scope, Characteristics, Nature and Importance of Research
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- 1.4 Objectives, Role, Rules and Regulations, Benefits and Limitations of Research
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- 1.5 Criteria for Good and Problems faced by Researchers in India in Research
Self-Check Exercise-3
- 1.6 Summary
- 1.7 Glossary
- 1.8 Answers to Self-Check Exercises
- 1.9 Suggested Readings
- 1.10 Term-End Questions

1.1 Introduction

In essence, research is a systematic process that expands knowledge, solves problems, and enhances our understanding of various phenomena. It begins with a question, leads to hypothesis formulation, and employs methodologies to gather and analyse data. The findings, disseminated through scholarly publications and conferences, foster further inquiry and inform various fields, including academia, industry, and healthcare. Ethical considerations ensure the integrity of research and the welfare of participants. Ultimately, research drives innovation and societal development, enriching our comprehension of the world and contributing significantly to human progress and well-being.

1.2 Learning Objectives

After studying this unit students can understand the:

- Meaning, Need, Scope, Characteristics, Nature and Importance of Research
- Objectives, Role, Rules and Regulations, Benefits and Limitations of Research
- Criteria for Good and Problems faced by Researchers in India in Research

1.3 Meaning, Need, Scope, Characteristics, Nature and Importance of Research

Meaning of Research

Research is a systematic and rigorous process designed to expand knowledge, discover new information, revise existing concepts, and develop new theories across various disciplines. It begins with identifying a problem or question and conducting an extensive literature review to understand current knowledge and identify gaps. This foundation helps refine the research question and formulate hypotheses.

Depending on the research question, methodologies are selected, which can be quantitative, qualitative, or mixed methods. Quantitative research involves numerical data to test hypotheses and identify patterns, commonly used in natural sciences and fields where objective measurement is possible. In contrast, qualitative research explores complex phenomena through detailed, contextual data, using methods like interviews and observations to understand participants' perspectives.

M.Com. 2nd SEMESTER

COURSE- MC 206

CORPORATE GOVERNANCE AND BUSINESS ETHICS

DSC

UNIT 1-21

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Block I

Unit 1

CORPORATE GOVERNANCE: AN OVERVIEW

STRUCTURE

- 1.1 INTRODUCTION
- 1.2 LEARNING OBJECTIVES
- 1.3 CORPORATE GOVERNANCE
SELF-CHECK EXERCISE 1
- 1.4 CORPORATE GOVERNANCE FRAMEWORK IN INDIA
SELF CHECK EXERCISE 2
- 1.5 SUMMARY
- 1.6 GLOSSARY
- 1.7 ANSWERS TO SELF CHECK EXERCISES
- 1.8 SUGGESTED READINGS
- 1.9 TERMINAL QUESTIONS

1.1 INTRODUCTION

Corporations are looking to achieve performance, need to adapt to changes in economic life all around the world. This situation requires good communication and coordination of processes within the company but also a solid relationship based on trust between the involved stakeholders. This is where corporate governance comes along, dealing with the interaction of business's management and its board of directors, its shareholders and lenders and its other stakeholders such as employees, customers, suppliers, and the community of which it is a part. It is all about balancing individual and societal goals, as well as economic and social goals. Corporate Governance is a system by which firms are managed. The stages of development of Corporate Governance and its systems synchronize with the evolution of the economy, corporate structure, ownership groups, political and legal developments of a country. Academicians, practitioners and researchers have evolved different theories and models describing different facets of governance and its practices across different countries of the world. In this process, metrics are also being developed to measure Corporate Governance and its processes.

M.Com. 2nd Semester

Course: MC-GE-I

**ORGANISATIONAL BEHAVIOUR AND
DEVELOPMENT**

Generic Elective Courses (GE)

Units 1 to 15

By: Rajneesh Kumar



CENTRE FOR DISTANCE AND ONLINE EDUCATION (CDOE)

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UNIT: 1

ORGANISATIONAL THEORY

STRUCTURE

- 1.1 INTRODUCTIONLEARNING OBJECTIVE
- 1.2 THEORIES OF ORGANISATION
 - 1.2.1 CLASSICAL THEORY OF ORGANISATION
 - 1.2.2 NEO-CLASSICAL THEORY OF ORGANISATION
 - 1.2.3 MODERN THEORY OF ORGANISATION
- SELF-CHECK EXERCISE
- 1.3 SUMMARY
- 1.4 GLOSSARY
- 1.5 ANSWER TO SELF-CHECK EXERCISE
- 1.6 SUGGESTED READINGS
- 1.7 TERMINAL QUESTIONS

1.1 INTRODUCTION

The term "organisational theory" refers to a group of interconnected ideas that deal with the sociological analysis of the composition and functioning of formal social organisations. The goal of organisational theory is to clarify the connections and absence of connections between related organisational units. Understanding how people act in groups, which might be different from how people behave individually, is another focus of organisational theory. Goal-directed behaviour is a common topic of organisational theory. Inter- and intra-organizational topics of research are both covered by organisational theory.

1.2 LEARNING OBJECTIVE

After studying this unit, you should be able to:

- Learn various theories of organization.
- Classical theory of organization.
- Neo-classical theory of organization.
- Modern theory of organization.

1.3 THEORIES OF THE ORGANISATION

1. CLASSICAL THEORY OF ORGANISATION
2. NEO-CLASSICAL THEORY OF ORGANISATION