

## 501- Production Management

1. Overview – Introduction, Objectives in production management, systems concept in production management, types of production systems.
2. Production Management Decisions- Site & Facility location selection, Facility layout.
3. Materials management- Material Handling, Purchasing Management.
4. Job design- Introduction, design factors- environmental factors, organizational factors behavioral dimensions, Socio-technical approach & An Overview of Work Study.
5. Quality control- Economics of Quality, Statistical Quality Control process control, Construction of Control charts for variable and attributes, Acceptance Sampling, operating characteristic Curve..

### Suggested Readings:

1. Buffa Elwood, Production Management
2. Chunawala and Patel, Production Management

## 502: Auditing

1. Introduction: Meaning and Objectives of Auditing, Types of Audit, Internal Audit.  
Audit Process: Audit Programme, Audit and Books, Working Papers and Evidences, Consideration for Commencing an audit: Routine checking and test checking.
2. Internal Check System: Internal Control.
3. Audit of Limited Companies:  
Company Auditor- Appointment, Powers, Duties & Liabilities.  
Divisible Profits and Dividend  
Auditor's Report- Standard Report and Qualified Report.  
Special Audit of Banking Companies.  
Audit of Educational Institutions  
Audit of Insurance Companies.
4. Investigation: Audit of Non-profit Companies  
Where Fraud is suspected, and  
When a running a business is proposed
5. Recent Trends in Auditing: Nature and Significance of Cost Audit, Tax Audit, management Audit.

### Suggested Readings:

1. Gupta Kamal: Contemporary Auditing, Tata mCGraw Hill, New Delhi
2. Jain, Khandelwal: Auditing(Hindi), Ramesh Book Depot, Jaipur
3. Jagdish prasad: Auditing(Hind)
4. Pagare Dinkar: Principles and Practice of Auditing, Sultan Chand, New Delhi.
5. Sharma, T.R.: Auditing principles and Problems, Sahitya Bhawan, Agra
6. Shukla, S.M.: Auditing (Hindi)
7. Tandon, B.N.: Principles of Auditing, S.Chand & Co. New Delhi
8. Jain, C.M., Jain, O.P. & Kadunia Hemant, Apex Publications, Udaipur

### 503 : Human Resource Management

1. Human Resource Management:- Meaning Definition, Nature, Importance, Scope and Concept of HRM. Micro & Macro approaches to HRM.
2. Human Resource Planning:- Concept of HRP, HR Accounting, Assessment of Human Resource Requirement, HR forecasting, Job Analysis, Drafting for Recruitment advertising.
3. HRM Mechanism:- Basic concepts of recruitment, selection, induction, Training & Development; Performance appraisal, Transfer, Promotion, Separation.
4. Emerging HRM Dimensions: - HRM practices in India in Competitive era with latest trends. International HRM- Meaning & concept approaches to international HRM.
5. Challenges of HRMN: Work cultural diversity, Impact of Technology, Innovation & R&D on HRM, Talent Management, Global practices and Bench marking of HRMN-strategies.

#### Suggested Readings:

1. Arun Monappa & Sayadin- pers. Mgt.-Tat McGraw
2. Dessler-HRM-EEE, Prentice Hall
3. E.B. Flippo-Personnel Management-Tat MCGraw
4. P.L. Rao-International Human Resource
5. Pates Dowling, Watch & Schuller-International HRM-South Western College Pub. Cinechinati.
6. Pattanaik-HRM-Himalay.
7. T.N. Chabra-HRM-Dhanpat Rai & Co.

## 505 : Accounting for Managers

1. Management Accounting: Meaning Definition Financial Statements Analysis: Meaning and Definition, Objectives, Importance. Type of Financial Analysis. Tools and Techniques of Financial Analysis Limitations of Analysis of Comparative Financial Statement and Common-size Statement.
2. Ratio Analysis: Meaning and Definition, Forms, Importance, Objective and precaution Limitations., General Safety levels of Ratios classification, Calculation and Interpretation of financial Ratios.
3. Analysis of Working Capital: Meaning, Definitions., Concepts, Type, Components, Determinants, Analysis of Working Capital, Estimation of Working Capital requirements, Operating Cycle Method, Forecasting Method, Projected Balance Sheet Method, P&L Adjustment Method and Cash Forecasting Method.
4. Funds Flow Analysis: Concept, Meaning and Definitions of Funds, Flows and Funds Flow Statement, Objectives, Importance and Limitations of Funds Flow Statement, Difference between Funds Flow Statement and Financial. Sources and Uses of Funds, Preparation and Interpretation of Changes in working capital statement and statement of Sources and uses of Funds. Preparation of cash Flow statement and AS-3.
5. Capital Budgeting: Comparative study of conventional and discounted cash flow methods.  
Analysis of Value Addition: Concept of Value -Addition, Meaning and Definition, Value Added Statement, Calculation of Value Added Ratios, Preparation and Interpretation of Value Added Statement.

### Suggested Reading:

1. Anthony, Robert: Management Accounting, Tarapore-Wala, Mumbai.
2. Horngren, C.T., Gary L. Sundem, and William O. Stratton: Introduction to Management Accounting, Prentice Hall, Delhi.
3. Khan, M. Y. and Jain, P. K. : Management Accounting Tata McGraw Hill, New Delhi.
4. Pandey, I. M: Essentials of Management Accounting, Vikas publishing House Pvt. Ltd.