

# **CENTRAL UNIVERSITY OF HIMACHAL PRADESH**

[ESTABLISHED UNDER THE CENTRAL UNIVERSITIES ACT 2009] PO BOX: 21, DHARAMSHALA, DISTRICT KANGRA- 176215 (HP) www.cuhimachal.ac.in

### **B. VOC: MANAGEMENT PRINCIPLES AND APPLICATIONS**

Course code	BVFM07	Credits Equivalent : 04
Course Name	MANAGEMENT PRINCIPLES	Duration : 6 Months
	AND APPLICATIONS	
Abbreviation	MPA	Semester : 2nd

Course objective: The course is designed to:

• To provide the student with an understanding of basic management concepts principles and practices.

### Attendance Requirement:

Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is must failing which a student may not be permitted to appear in the examination.

#### Evaluation Criteria:

1. Mid Term Examination	25%
2. End Semester Examination	50%
3. Continuous Internal Assessment	25%
<ul> <li>Class participation</li> </ul>	10%
Presentations	5%
Group Discussion	5%
Role Play	5%

#### **Course Contents:**

Unit	Course Content	Duration
1	<ul> <li>Management—Concept ,Nature ,Process &amp; Significance</li> <li>An Overview of functional areas of Management</li> <li>Evolution of Management Theory— Work of Fredrick W.Taylor ,Fayols Contribution , Behavioural Science Approach , Contingency Approach</li> </ul>	7 Hours
	<ul><li>Fortune at the Bottom of Pyramid.</li><li>Trends and Challenges of Management</li></ul>	

	in Global Scenario, Emerging issues in management	
2	<ul> <li>Management FunctionsPlanning, Organising, Staffing, Directing &amp; Controlling</li> <li>Planning: Meaning – Importance – Elements – Process – Limitations.</li> <li>Decision – Making – Concept ,nature &amp; significance</li> </ul>	7 Hours
3	Organising—Concept ,Nature & Significance Authority and Responsibility Relationships, Centralisation and Decentralisation , Departmentation ,Organisation Sturcture forms	7 Hours
4	Directing—Meaning & steps in direction , motivation concept , theories , Maslow, Herzberg, McGregor, Leadership concept,styles and Traits.	7 Hours

# **Suggested Readings**

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- Principles of Business Management by Stephen P. Robbins
   L.M. Prasad, Principles of Management, Sultan Chand & Sons 6<sup>th</sup> Edition
   Gupta, Sharma & Bhalla, Prniciples of Business Management, Kalyani Pub. 1<sup>st</sup> Edition



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# **B.VOC : Consumer Behaviour**

Course Code:	BVFM08	Credits Equivalent: 04
Course Name:	Consumer Behaviour	Duration: 6 Months
Abbreviation:	СВ	Semester: 2nd

Course Objectives: The course is designed to:

- Introduce and familiarize students with important aspects of consumer behavior
- Prepare students for critically analyzing the impact of individual determinants and external factors that influences consumer behavior and observe how marketers are incorporating these in real life marketing operations.
- Develop the capability to analyze the role consumer behavior plays in the marketing process.

# Attendance Requirement:

Students are expected to attend all lectures in order to be able to fully benefit from the curse. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.

# Evaluation Criteria:

1. Mid Term Examination	25%
2. End Semester Examination	50%
3. Continuous Internal Assessment	25%
<ul> <li>Class participation</li> </ul>	10%
<ul> <li>Presentations</li> </ul>	5%
Group Discussion	5%
Role Play	5%

# **Course Contents:**

Unit	Course Content	Duration
1	<ul> <li>Introduction and role of CB in Marketing         <ul> <li>Consumer Behavior and Marketing Concept</li> <li>Customer value, Satisfaction, Trust and Retention</li> <li>Impact of new technologies on Marketing Strategies</li> <li>Consumer Research Process</li> </ul> </li> </ul>	6 hours
2	<ul> <li>Consumer as Individual Part 1</li> <li>Customer Motivation</li> <li>Types and System of Needs</li> <li>Consumer Personality</li> <li>Brand Personality</li> </ul>	6 hours
3	<ul> <li>Consumer as Individual Part 2</li> <li>Consumer Perception</li> <li>Dynamics and Elements of Perception</li> <li>Learning</li> <li>Behavioral and Cognitive Learning</li> </ul>	6 hours
4	<ul> <li>Consumer as Individual Part 3</li> <li>Consumer Attitude</li> <li>Attitude formulation and change</li> <li>Self</li> </ul>	6 hours
5	<ul> <li>Consumer in Cultural and Social Setting</li> <li>Reference Groups</li> <li>Social Class</li> <li>Culture</li> <li>Consumer Decision Making Process</li> </ul>	5 hours

# **Prescribed Text books**

1. Schiffman, Leon G; Leslie Lazar Kanuk & S. Ramesh Kumar (2013). Consumer Behavior, 10/e, Pearson Education, New Delhi.

- 2. Solomon Michael R. (2011). Consumer Behavior: Bying , Having, and Being, 9/e, Learning Pvt. Ltd. New Delhi.
- 3. Robert East; Malcolm Wright and Marc Vanhuele (2009). Consumer Behavior: Application in Marketing, Sage Publications, New Delhi.

# Suggested Additional Readings:

- 1. Barbara Harriss-White (2005). India's Market Society, Three Essays Collective: Gurgaon.
- 2. Comer, Ronald and Elizabeth Gould (2012). Psychology Around Us, Wiley India: New Delhi.
- 3. Husain, Akbar (2012). Socail Psychology, Pearson: New Delhi.
- 4. Kumar, S. Ramesh 92011). Consumer Behavior and Branding Concepts, Readings and Cases: The Indian Context, Pearson: New Delhi.
- 5. Kumar, S. Ramesh (edited) (2011). Consumer Behavior: Insights from Indian Market, PHI Learning Pvt. Ltd. New Delhi.
- Hwwkins, Del; David Mothersonbaugh and Amit Mookerjee. (2010). Consumer Behavior: Building Marketing Strategy, 11/e, Tata Mcgraw-Hill Publishing Company Ltd. New Delhi
- 7. Majumdar, Ramanuj 92011). Consumer Behavior: Insights from Indian Market, PHI Learning Pvt. Ltd New Delhi.
- 8. Nair, Suja R. (2010). Consumer Behavior in indian Perspective: Text and Cases, Himalaya Publishing House: New Delhi
- 9. Pasricha, Seema (2007). Consumer Psychology, Deep and Deep Publications Pvt. Ltd New Delhi



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# **B. VOC : Cost Accounting and Management Accounting**

Course code	BVFM09	Credits Equivalent : 04
Course Name	Cost Accounting and Management Accounting	Duration : 6 Months
Abbreviation	CA	Semester : 2 <sup>nd</sup>

# Course objective: The course is designed to :

- Students in understanding Basic concepts of cost accounting and also to know about the various types of costs.
- Understand the various concepts of costing.
- It is also aimed at helping student equip themselves with the various techniques used in Cost Accounting.

# Attendance Requirement:

Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is must failing which a student may not be permitted to appear in the examination.

#### Evaluation Criteria:

1. Mid Term Examination	25%
2. End Semester Examination	50%
3. Continuous Internal Assessment	25%
<ul> <li>Class participation</li> </ul>	10%
<ul> <li>Presentations</li> </ul>	5%
Group Discussion	5%
Role Play	5%

**Course Contents:** 

Unit	Course Content	Duration
1	Introduction to Cost Accounting	4 hours
	<ul> <li>Cost: Meaning, Concept and Classification</li> <li>Elements of Cost</li> <li>Nature &amp; Importance</li> <li>Cost Accounting – comparison between Financial Accounting and Cost Accounting - Application of Cost Accounting-</li> <li>Designing and installing a Cost Accounting system- Cost concepts and</li> </ul>	
	<ul> <li>Classification of Costs – Cost Unit – Cost Centre –Elements of Cost – Preparation of cost sheet.</li> <li>Reconciliation of Cost and Financial Accounts Need for reconciliation – Reasons for difference in profits.</li> </ul>	
2	Unit Costing	5 hours
	<ul> <li>Unit Costing.</li> <li>Preparation of cost Sheet and Statement of Cost (Including calculation of tender price)</li> <li>Overhead costing, (Including calculation of machine hour rate.)</li> <li>Contract and Job costing</li> </ul>	
	<ul> <li>Contract and Job costing operating costing</li> </ul>	
3	Material Costing :	5 hours
	<ul> <li>Classification of materials- Material Control – Purchasing procedure – store keeping- techniques of Inventory control- Setting of stock levels- EOQ- Methods of pricing materials issues – LIFO-FIFO – Weighted Average Method –Simple Average Method- Problems.</li> </ul>	
4	<ul> <li>Origin, Concept, nature and scope of Management Accounting. Distinction between management accounting and cost Accounting Nature,</li> <li>Importance and Limitations of financial statements. Tools of Einancial Analysis;</li> </ul>	7 hours
	statements. Tools of Financial Analysis; Ratio Analysis (Liquidity, Activity,	

	Solvency and Profitability ratios). Trend Analysis common size financial statement and comparative financial statements.	
•	Reporting to Management; Importance Needs, Types, Requirements of good report preparation of a report including prewriting and form of final draft.	

# Prescribed Text Books:

- 1. Arora M.N.: Cost Accounting-Principles and Practice; Vikas, New Delhi.
- 2. Jain S.P. and Narang K.L.: Cost Accounting; Kalyani New Delhi.
- 3. Khan M.Y. and Jain P.K. Management Accounting; Tata McGraw Hill.

# Suggested Extra Readings:

1. Maheshwari S.N.: Advanced Problems and Solutions in cost Accounting; Sultan Chand, New Delhi.

2. Tulsian P.C. Practical Costing: Vikas, New Delhi.