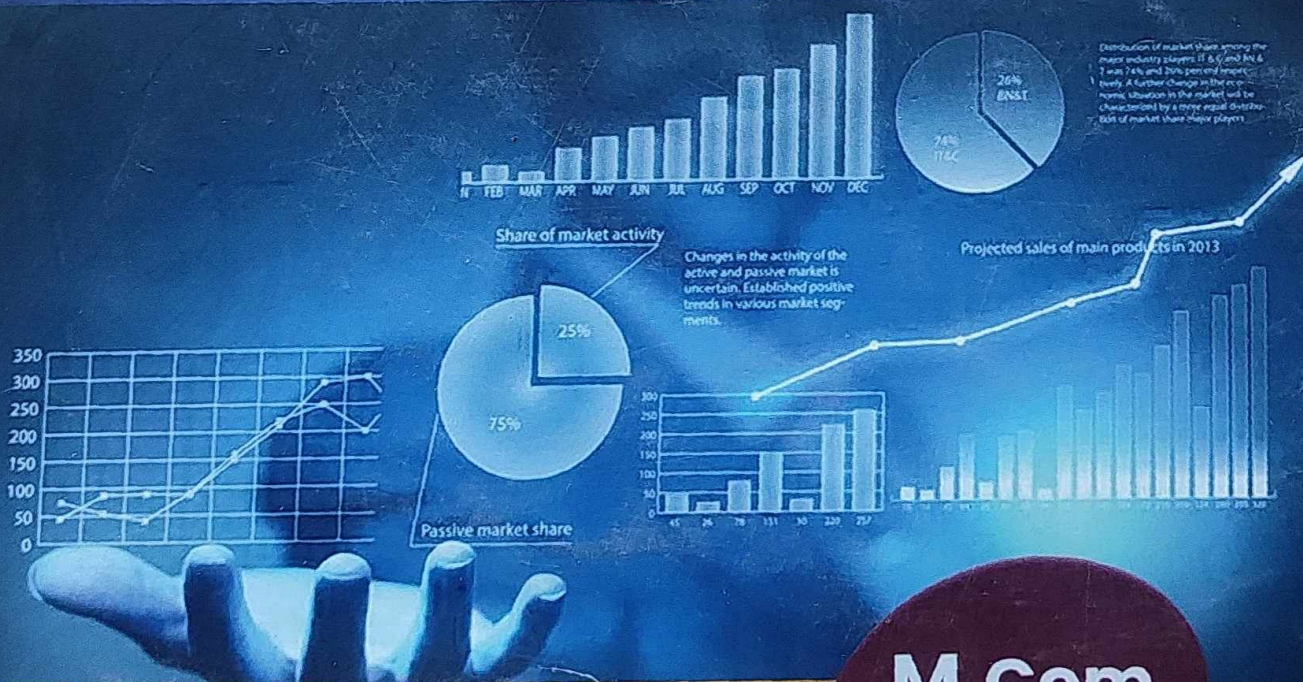




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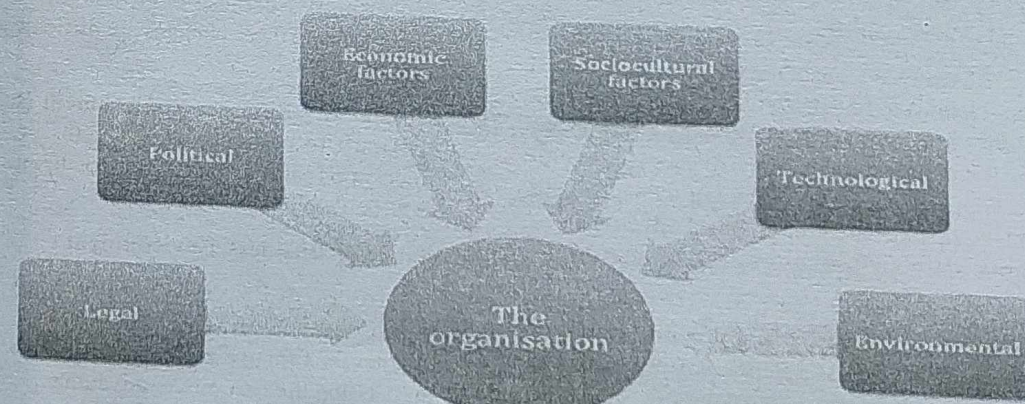
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Business environment can be defined as "the forces, factors and institutions with which the businessman has to deal with to achieve its objectives". In general words we can say business environment is the surroundings in which business exists.





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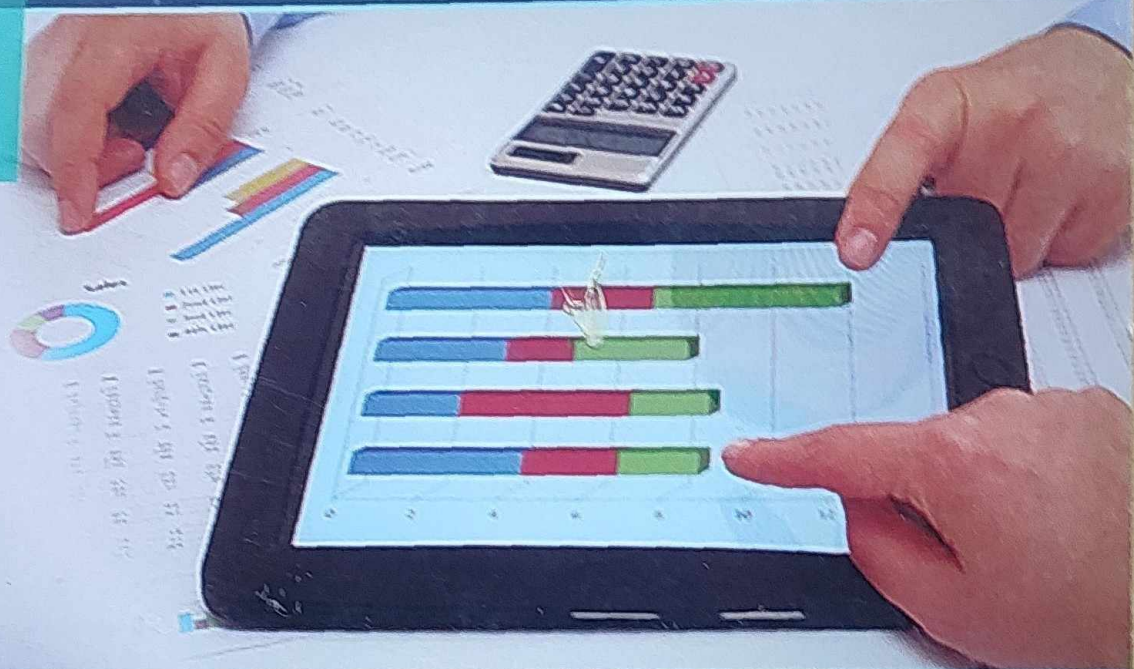
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Financial Accounting II

■ B.S.Raman ■ RavSingh



FINANCIAL ACCOUNTING-II

**(As per C.B.C.S. New Syllabus for
B.Com., II Semester of Mysuru University)**

B. S. RAMAN

Ravisingh

Govt. First Grade College,
Davanagere.

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ACCOUNTING FOR CONSIGNMENT TRANSACTION

Accounting for Consignment

Due to increasing size of market, it is quite obvious that manufacturers or whole sellers cannot approach directly to every customer around the state or nation. To overcome this limitation, manufacturers normally appoint reliable agents at every desired location to reach the customers directly. He makes an agreement with local traders who can sell goods on his behalf on commission basis.

Meaning and Features of Consignment

Consignment is a process under which the owner consigns/handovers his materials to his agent/salesman for the purpose of shipping, transfer, sale etc.

Following are the points that throw more light on the nature and scope of a consignment “

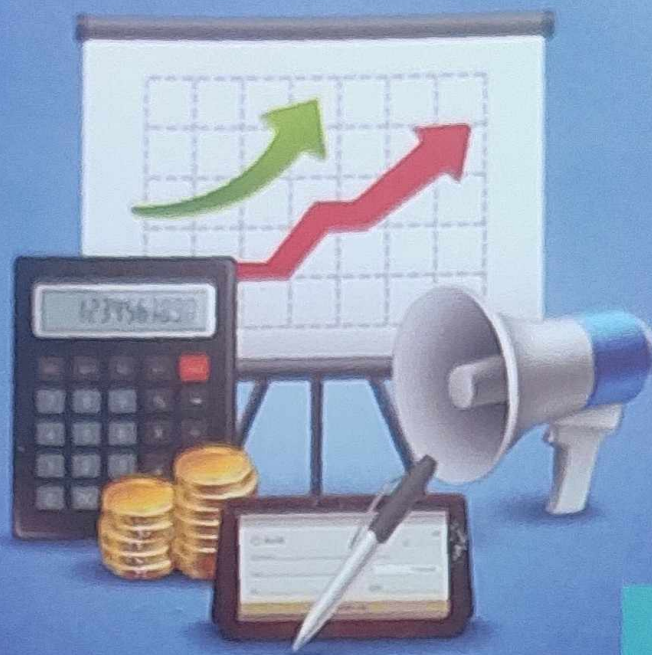
- Here, ultimate ownership of the goods remains with the manufacturer or whole seller who handovers goods to his agent for sale on commission basis. Consignment is merely a transfer of possession of goods not an ownership.
- Since ownership of goods remain with the manufacturer (consignor), consignee (agent) is not responsible for any loss or destruction of goods.
- The goods are sold on owner's risk and hence, profit/loss goes to owner.
- Consignee only gets re-imburement of expenses incurred by him and commission on sale made by him, because sale that proceeds, belongs to owner (consignor).

Why is Consignment not a Sale?

Following are the reasons that explain why consignment is not a sale “

- **Ownership** “ Ownership of goods need to be transferred from seller to buyer in case of sale, but ownership of goods remains with the consignor, till the goods are sold by the consignee.
- **Risk** “ In case of a consignment, normally, risk remains with the consignor in the event of goods being lost or destroyed.
- **Relationship** “ The relation between a seller and a buyer will be of debtor and creditor in case where goods are sold on credit basis. On the other hand, the relationship between a consignor and a consignee is that of principal and agent.

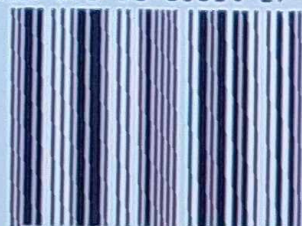
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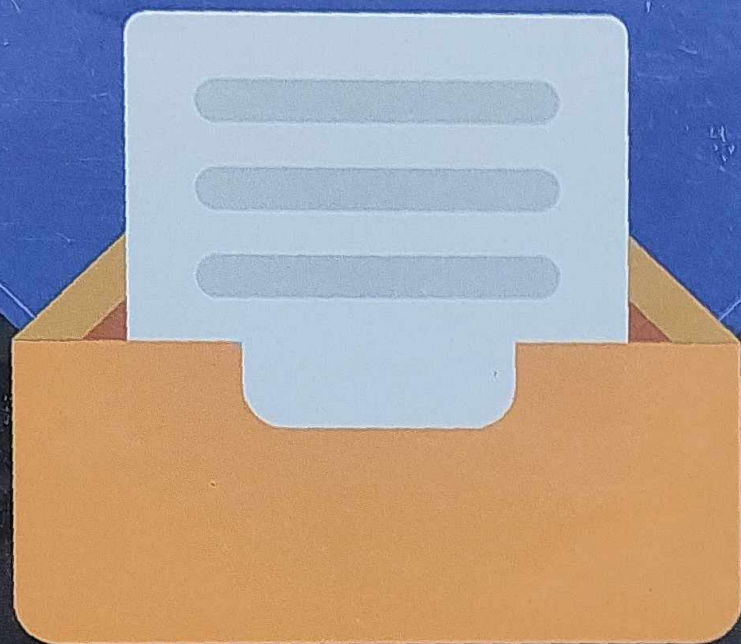
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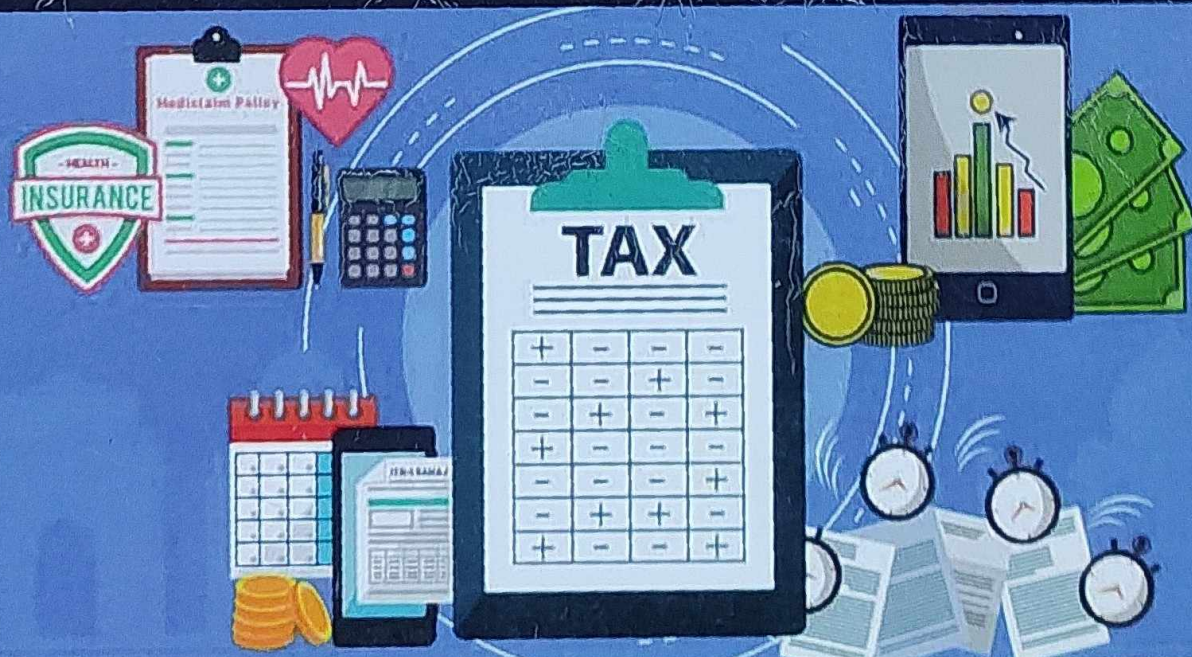
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E-Filing Returns

What is e-filing :

The full form of e-filing is "Electronic Filing". In view of expansion of internet, e-filing has not only been popular but is also mandatory in large number of cases. E-filing is The process of submitting tax returns over the Internet, using tax preparation software that has been pre-approved by the relevant tax authority.

Who are Required to E-file their Tax Returns in India :

There are number of cases where Income Tax Department has made it mandatory to e-file the returns. However, we can in brief say that for individuals with salary income or so and using ITR1 and ITR2, e-filing is mandatory if the gross income exceeds Rs 5 lakhs or the individual intends to claim refund of the tax already deducted / paid. In case you are not covered by this, you need to check the cases where it is mandatory to e-file the return.

Procedure for E-filing or How to File Your Income Tax Return Online :

The income-tax department has started an independent portal for e-filing tax returns — www.incometaxindiaefiling.gov.in. As per the procedure, Returns can be e-filed either with or without a digital signature. Those who e-file returns without a digital signature need to take a copy of form ITR-V, sign it and send it within a specified period (120 days) to a specified address (Income Tax Department – CPC, Post Bag No. 1, Electronic City Post Office, Bengaluru-560100, Karnataka) by ordinary or speed post. In case the return has been filed with digital signatures you need to send the ITR-V by post.

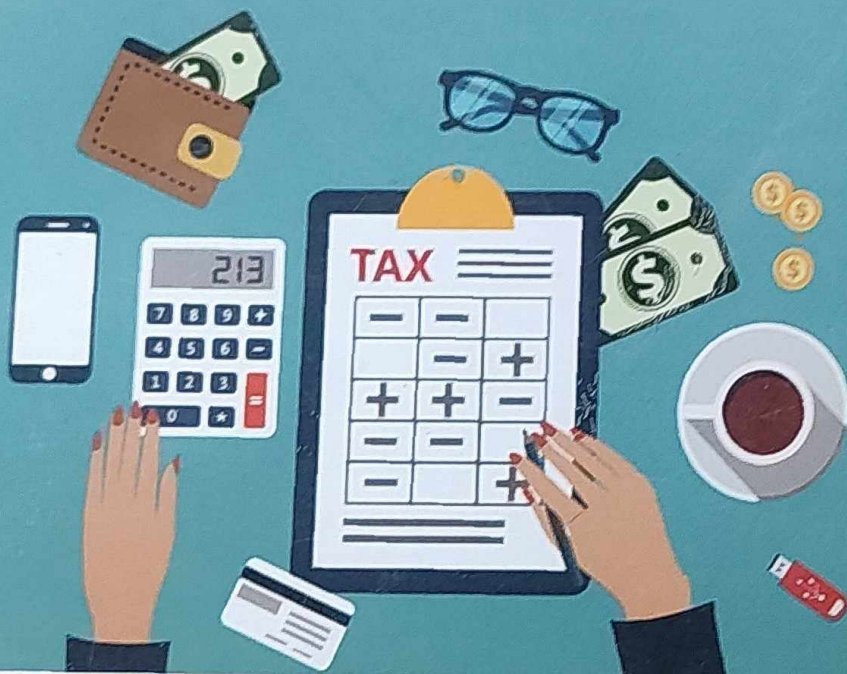
The biggest advantage of e-filing of tax returns is that you can do this from any place at any time, thereby saving a lot of time and effort. It is simple, easy and faster than filing returns manually.

Advantages of e-filing

1. Simplicity

Electronic tax filing is generally simpler than filing a paper return. When you file electronically, you don't have to print paper forms, find envelopes or purchase postage: Everything necessary to file a return can be done at a computer. Electronic tax filing software provides step-by-step guidance that helps you include all necessary tax information, which may reduce the need to pay for professional tax help. E-filers can choose to directly deposit refunds in up to three financial accounts.

E-Filing of Returns



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Unit: 01

Nature and Scope of Marketing

Definition, Marketing, Markets and Marketing function of marketing

Introduction

In today's world of marketing, everywhere you go you are being marketed to in one form or another. Marketing is with you each second of your walking life. From morning to night you are exposed to thousands of marketing messages everyday. Marketing is something that affects you even though you may not necessarily be conscious of it.

After reading this post you'll understand - What exactly the marketing is, to whom it is beneficial for, and what are the nature and scope of marketing.

Definition of Marketing

According to **American Marketing Association (2004)** - "Marketing is an organisational function and set of processes for creating, communicating and delivering value to customers and for managing relationships in a way that benefits both the organisation and the stakeholder."

AMA (1960) - "Marketing is the performance of business activities that direct the flow of goods and services from producer to consumer or user."

According to **Eldridge (1970)** - "Marketing is the combination of activities designed to produce profit through ascertaining, creating, stimulating, and satisfying the needs and/or wants of a selected segment of the market."

According to **Kotler (2000)** - "A societal process by which individuals and groups obtain what they need and want through creating, offering, and freely exchanging products and services of value with others."

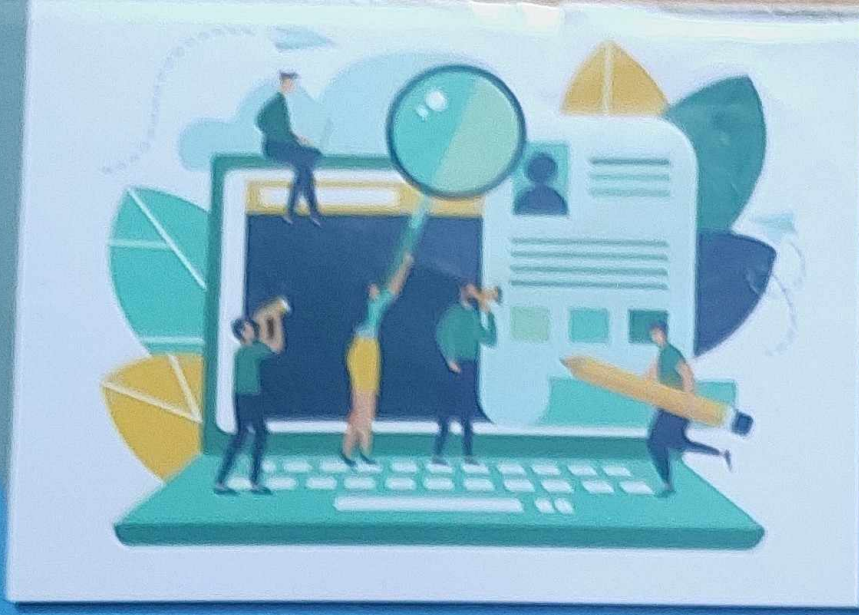
Nature of Marketing

1. Marketing is an Economic Function

Marketing embraces all the business activities involved in getting goods and services, from the hands of producers into the hands of final consumers. The business steps through which goods progress on their way to final consumers is the concern of marketing.

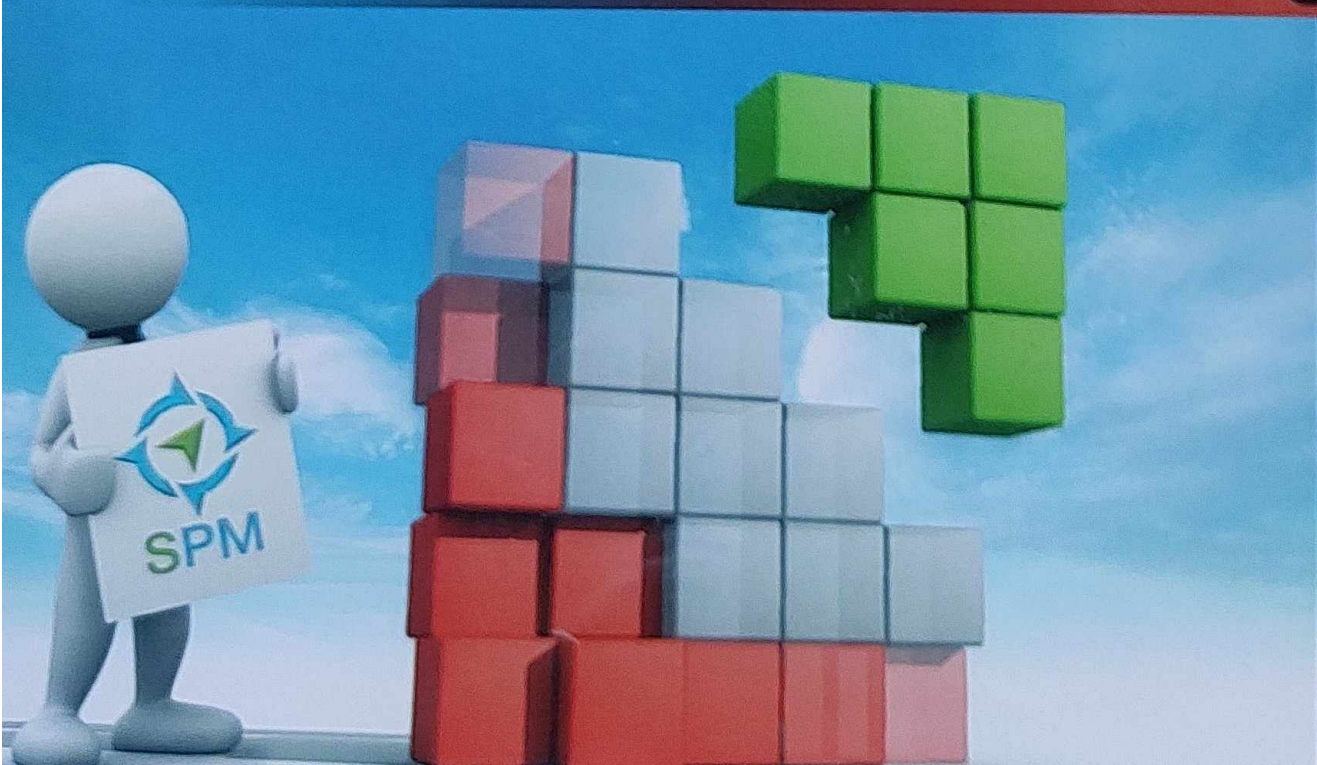
2. Marketing is a Legal Process by which Ownership Transfers

In the process of marketing the ownership of goods transfers from seller to the purchaser or from producer to the end user.



Quantitative Decision Tool

- B.S.Raman
- Ravi Sing



QUANTITATIVE DECISION TOOLS

(As per C.B.C.S. New Syllabus for B.Com., B.B.A)

B. S. RAMAN

Ravisingh

Govt. First Grade College,
Davanagere.

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STATISTICS

Meaning and definition of statistics, functions, advantages, limitations - collection of data - methods of collecting primary data, and sources of secondary data - classification and tabulation - SPSS - introduction, uses, creation of variables and entering data.

Meaning of Statistics:

The subject Statistics, as it seems, is not a new discipline but it is as old as the human society, itself. It has been used right from the existence of life on this earth, although the sphere of its utility was very much restricted.

In the olden days Statistics was regarded as the 'Science Statecraft' and was the by-product of the administrative activity of the state. The word Statistics seems to have been derived from the Latin word 'status' or the Italian word 'statista' or the German word 'statistik' or the French word 'statistique' each of which means a political state.

In India, an efficient system of collecting official and administrative statistics existed even 2000 years ago, in particular, during the reign of Chandragupta Maurva (324-300 B.C.). Historical evidences about the prevalence of a very good system of collecting vital statistics and registration of births and deaths even before 300 B.C. are available in Kautilya's 'Arthashastra'.

The records of land, agriculture and wealth statistics were maintained by Todermal, the land and revenue minister in the reign of Akbar (1556-1605 A.D). A detailed account of the administrative and statistical surveys conducted during Akbar's reign is available in the book "Ain-e-Akbari" written by Abul Fazl (in 1596-97), one of the nine gems of Akbar.

Sixteen century saw the application of Statistics for the collection of the data relating to the movements of heavenly bodies-stars and planets-to know about their position and for the prediction of Eclipses. Seventeenth century witnessed the origin of Vital Statistics. Captain John Graunt of London (1620-1674), known as the Father of Vital Statistics, was the first man to make a systematic study of the birth and death statistics.

Modern stalwarts in the development of the subject of Statistics are Englishmen who did pioneering work in the application of Statistics to different disciplines. Francis Galton (1822-1921) pioneered the study of 'Regression Analysis' in Biometry; Karl Pearson (1857-1936) who founded the greatest statistical laboratory in England pioneered the study of 'Correlation Analysis'.

His Chi-Square test (χ^2 -test) of Goodness of Fit is the first and most important of the tests of significance in Statistics; W.S. Gosset with his t-test ushered in an era of exact (small) sample

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Ravisingh

Govt. First Grade College,

Davanagere.

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"Anjanadri", Renukacharya Temple Road,
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Mysore University BBM II Semester

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MANAGERIAL ECONOMICS

Meaning:

The science of Managerial Economics has emerged only recently. With the growing variability and unpredictability of the business environment, business managers have become increasingly concerned with finding rational and ways of adjusting to an exploiting environmental change.

The problems of the business world attracted the attentions of the academicians from 1950 onwards. Managerial economics as a subject gained popularity in the USA after the publication of the book "Managerial Economics" by Joel Dean in 1951.

Managerial economics generally refers to the integration of economic theory with business practice. Economics provides tools managerial economics applies these tools to the management of business. In simple terms, managerial economics means the application of economic theory to the problem of management. Managerial economics may be viewed as economics applied to problem solving at the level of the firm.

It enables the business executive to assume and analyse things. Every firm tries to get satisfactory profit even though economics emphasises maximizing of profit. Hence, it becomes necessary to redesign economic ideas to the practical world. This function is being done by managerial economics.

Definition:

Managerial economists have defined managerial economics in a variety of ways:

According to **E.F. Brigham** and **J. L. Pappas**, Managerial Economics is "the application of economic theory and methodology to business administration practice."

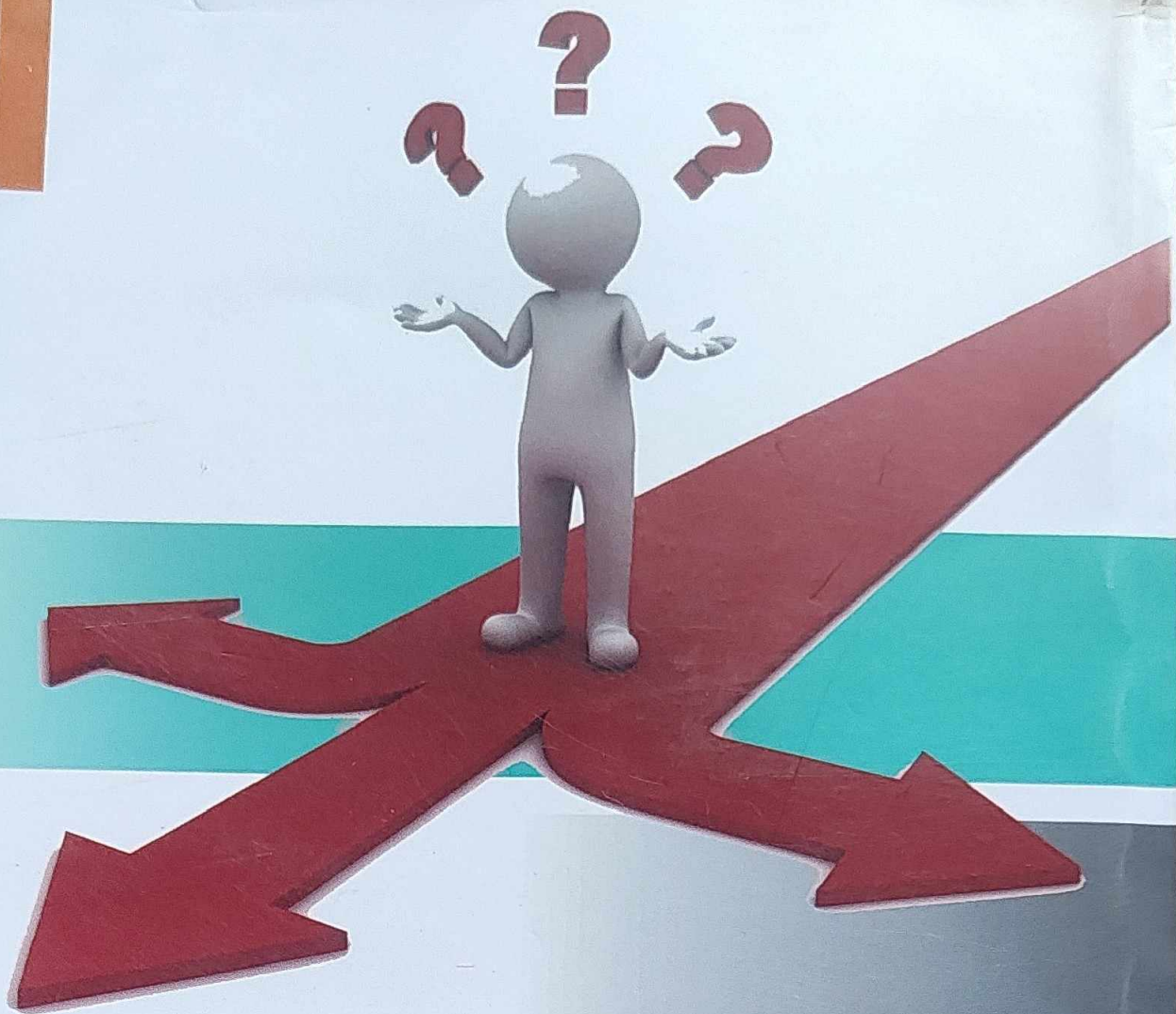
To **Christopher Savage** and **John R. Small**: "Managerial Economics is concerned with business efficiency".

Milton H. Spencer and **Lonis Siegelman** define Managerial Economics as "the integration of economic theory with business practice for the purpose of facilitating decision making and forward planning by management."

In the words of **Me Nair** and **Meriam**, "Managerial Economics consists of the use of economic modes of thought to analyse business situations."

D.C. Hague describes Managerial Economics as "a fundamental academic subject which seeks to understand and analyse the problems of business decision making."

Business Decision Theories



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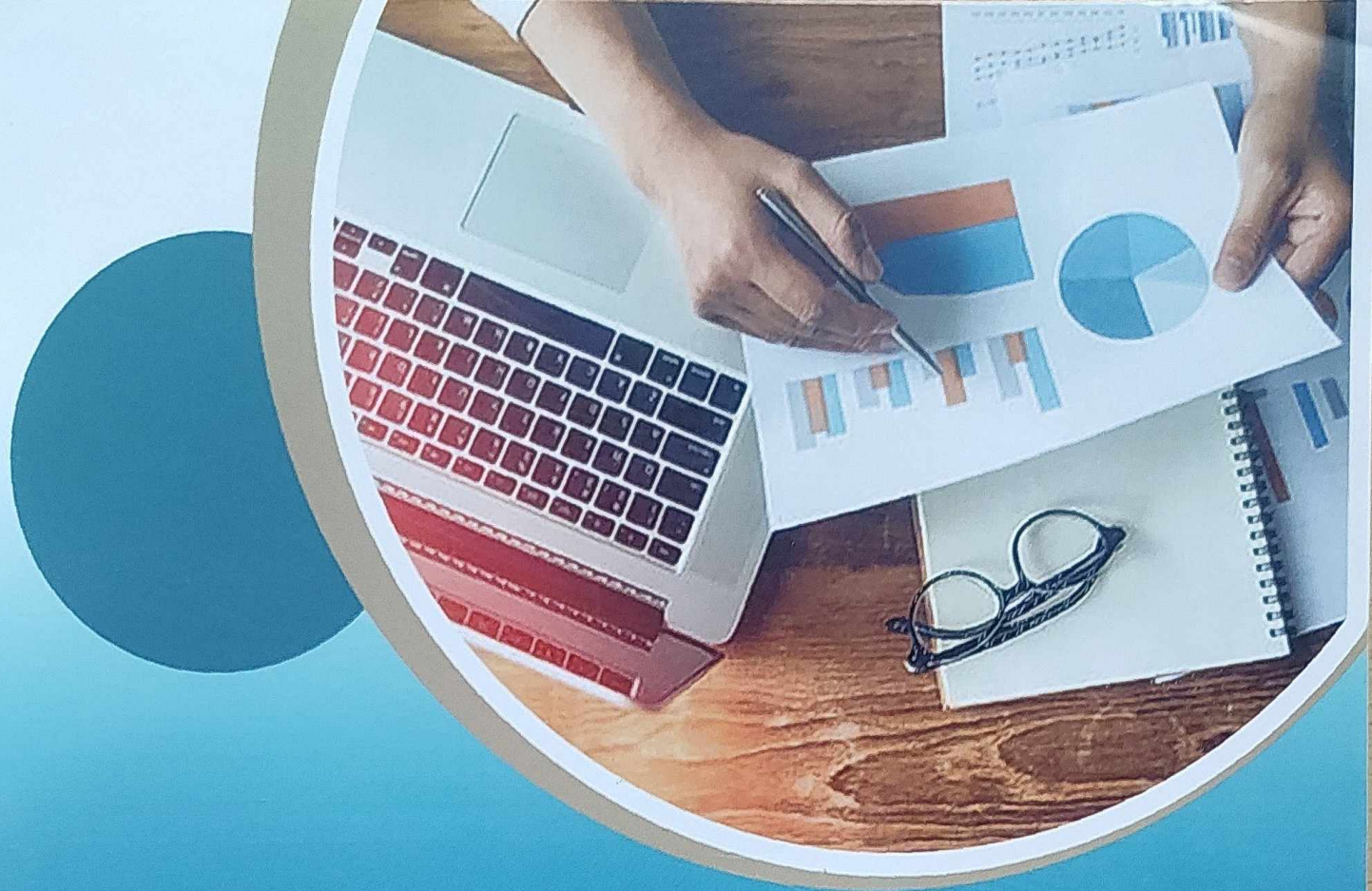
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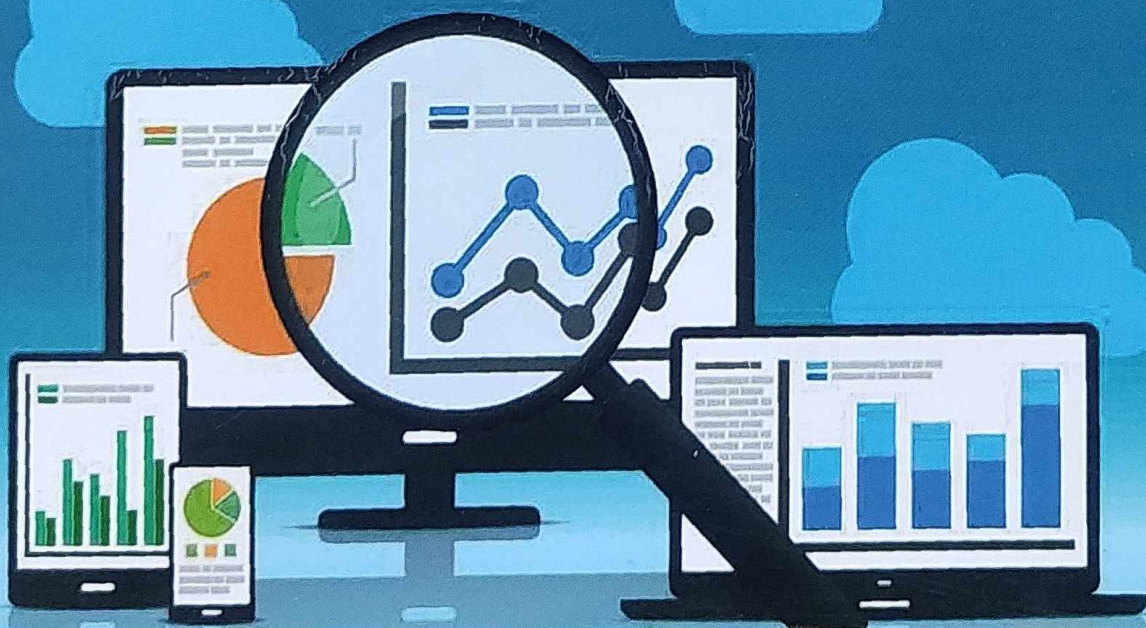
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Ravisingh

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Royalty Accounts

Introduction, meaning, Royalty, land-lord, tenant, minimum rent, short-working. Recoupment of short working, methods of recoupment of short working, accounting treatment in the books of lessee only. (Excluding sub-lease)

Some business which the owner has a right or monopoly towards some goods or services can allow other firms to exercise the right. The owner will get a gratuity based on how far the rights have been exercised.

In other words, it is a transaction where by an owner gives a right to other company or user to use his/her own properties, and in return, the user will then give a compensation or payment which is known as royalty.

According to MASB (Malaysian Accounting Standard Board), royalty is the remuneration payable to a person in respect of the use of long term assets such as patent, trademarks, copyrights and computer software.

The main forms of royalty are:

- a) Mining royalty – to extract mineral and ore from earth
- b) The book publisher gives gratuity to the author / writer
- c) For the use of a design

Royalty Agreement

A royalty agreement will normally contain clauses dealing with the following:

- a) Minimum rent – guaranteed amount which the landlord, inventor or author is to receive whatever the output maybe.
- b) Royalty per unit per output
- c) Right to recoup short-workings
- d) Right to subject part or whole of tenancy agreement

Minimum Rent:

Usually, the royalty agreements contain a clause for the payment of a fixed minimum amount to the lessor every year as royalty—irrespective of the actual benefit to be taken by the lessee—simply in order to assure the lessor of a certain regular income from his property.

This minimum amount is known as “Minimum Rent, ‘Dead Rent’, etc. It is to be remembered that the Minimum Rent may or may not vary in different years. The Minimum Rent or actual



Financial Accounting



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B. S. RAMAN

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Joint Venture

Meaning, objectives, methods of preparing accounts with separate books and without separate books. Differences between Consignment and joint venture.

A joint venture is a business arrangement in which two or more parties contribute resources in order to achieve a goal. They can be organized in the following ways:

- ◆ **Jointly controlled operations.** There may not be a joint venture legal entity. Instead, the joint venture uses the assets and other resources of the venturers. Each venturer uses its own assets, incurs its own expenses, and raises its own financing. The joint venture agreement states how the revenue and expenses related to the joint venture are to be shared among the venturers.
- ◆ **Jointly controlled asset.** Venturers may jointly control or own the assets contributed to or acquired by a joint venture. Each venturer may receive a share of the assets' output and accept a share of the expenses incurred. There may not be a joint venture legal entity.
- ◆ **Jointly controlled entities.** This type of joint venture involves a legal entity in which each venturer has an interest. The new legal entity controls the joint venture's assets and liabilities, as well as its revenue and expenses; it can enter into contracts and raise financing. Each venturer is entitled to a share of any output generated by the new entity. A jointly controlled entity maintains its own accounting records and prepares financial statements from those records. If a venturer contributes cash or other assets to a jointly controlled entity, the venturer records this transfer as an investment in the jointly controlled entity.

In all three of these types of joint venture, there are two or more venturers that are bound by a contractual agreement that establishes joint control over the entity.

Salient Features of Joint Venture

1. **Agreement:** Two or more firms come to an agreement, to undertake a business, for a definite purpose and are bound by it.
2. **Joint Control:** There exist a joint control of the co-venturers over business assets, operations, administration and even the venture.
3. **Pooling of resources and expertise:** Firms pool their resources like capital, manpower, technical know-how, and expertise, which helps in large-scale production.

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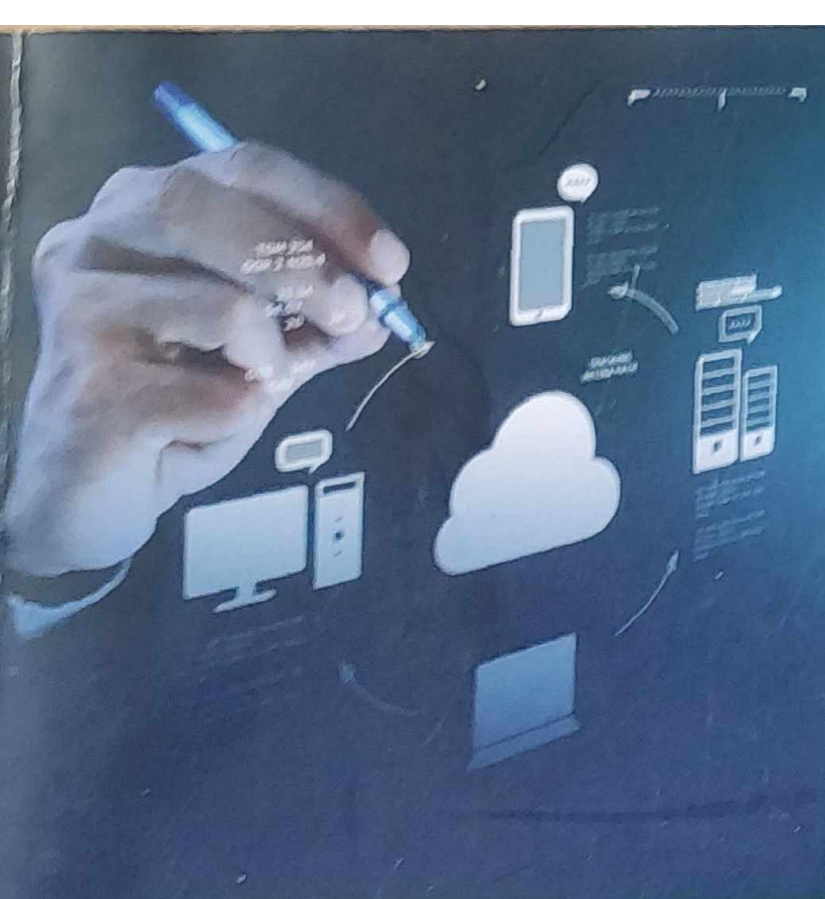
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Volume Analysis



PROJECT MANAGEMENT

**(As per C.B.C.S. New Syllabus for B.B.A., V Semester
of Mysore University)**

B. S. RAMAN

Ravisingh

Govt. First Grade College,
Davanagere.

CHETHANA BOOK HOUSE

"Anjanadri", Renukacharya Temple Road,
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Unit: 01

PROJECT

Meaning, definition, characteristics, importance, types, steps in identification of projects – features – classification of projects – stages in project cycle – identification, formulation and implementation.

A project is defined as 'a non-routine, non-repetitive one-off undertaking normally with—discrete time, financial and technical performance goals.' The definition is descriptive and, because of the endless variety of projects, most of the definitions are of this nature.

A project can be considered to be any series of activities and tasks that:

- Have a specific objective to be completed within certain specifications;
- Have defined start and end dates;
- Have funding limits (if applicable) and
- Consume resources (i.e. money, time, equipment).

The project has been defined by Project Management Institute (USA) as 'Any undertaking with a defined objective by which completion is identified. In practice, most projects depend on finite or limited resources by which objectives are to be accomplished.'—Project Management Body of Knowledge (PMBOK).

On perusal of the multifarious definitions on the subject, our definition is:

Project is a scheduled set of activities aimed towards the creation of a particular asset as per planned specifications, with a view to generate wealth—as estimated—for the coming years.

Characteristics of a Project:

Project characteristics include:

- Project has a owner, who, in the private sector, can be an individual or a company etc., in the public sector, a government undertaking or a joint sector organisation, representing a partnership between public and private sector.
- Project has a set objective to achieve within a distinct time, cost and technical performance.
- Project is planned, managed and controlled by an assigned team the project team planted within the owner's organisation to achieve the objectives as per specifications.
- Project, in general, is an outcome in response to environments economies and opportunities. As an example, we find that considering the changing pattern of modern



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■ Ravi Singh



Quantitative Techniques



QUANTITATIVE TECHNIQUES

**(As per CBCS New Syllabus for B.Com & BBA
Fourth Semester of Mysore University)**

B. S. RAMAN

Ravisingh

Govt. First Grade College,
Davanagere.

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INDICES AND LOGARITHMS

Introduction

Indices are a useful way of more simply expressing large numbers. They also present us with many useful properties for manipulating them using what are called the **Law of Indices**.

What are Indices?

The expression 2^5 is defined as follows:

$$2^5 = 2 \times 2 \times 2 \times 2 \times 2$$

We call "2" the **base** and "5" the **index**.

Law of Indices

To manipulate expressions, we can consider using the Law of Indices. These laws only apply to expressions with the **same base**, for example, 3^4 and 3^2 can be manipulated using the Law of Indices, but we cannot use the Law of Indices to manipulate the expressions 3^5 and 5^7 as their base differs (their bases are 3 and 5, respectively).

Six rules of the Law of Indices

Rule 1: $a^0 = 1$

Any number, except 0, whose index is 0 is always equal to 1, regardless of the value of the base.

An Example:

Simplify 2^0 :

$$2^0 = 1$$

Rule 2:

An Example:

Simplify 2^{-2} :

$$2^{-2} = \frac{1}{2^2} \quad \text{Using } a^{-m} = \frac{1}{a^m}$$

$$= \frac{1}{4}$$

Rule 3: $a^m \times a^n = a^{m+n}$

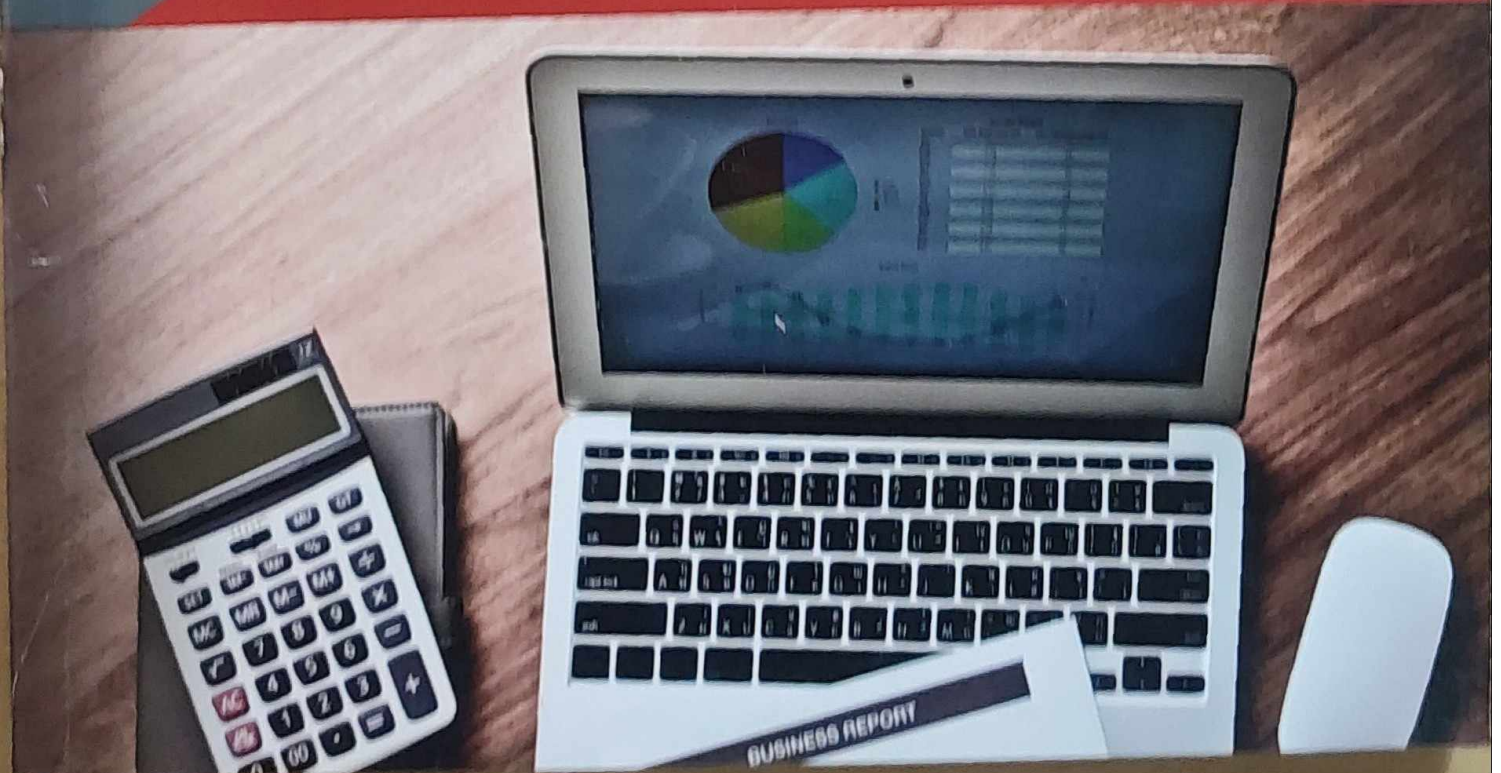
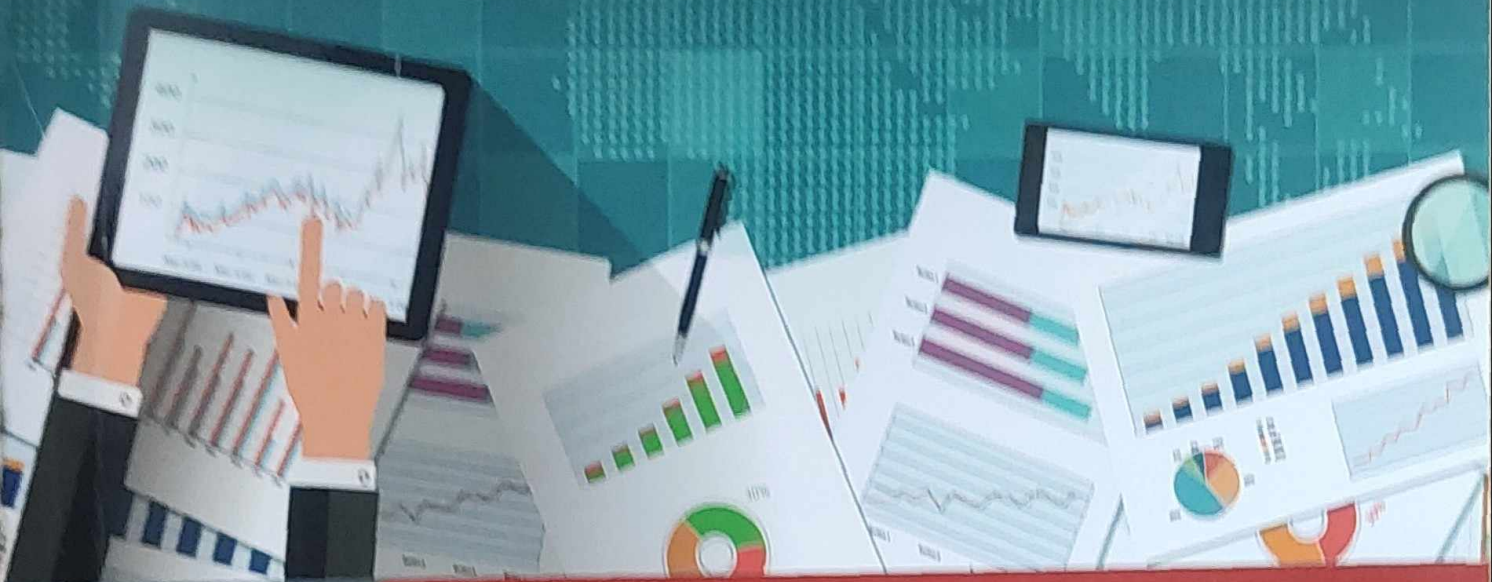
To multiply expressions with the same base, copy the base and add the indices.

A word cloud in the shape of a heart, filled with various research-related terms. The most prominent words, shown in larger fonts, include 'Research', 'Data', 'Qualitative', 'Methods', 'Public', 'Health', 'Design', 'Survey', 'Write', 'Plan', 'Review', 'Analysis', 'Literature', 'Ethics', 'Statistics', 'Mixed', 'Quantitative', 'Proposal', 'Methods', 'Data', 'Public', 'Health', 'Design', 'Survey', 'Write', 'Plan', 'Review', 'Analysis', 'Literature', 'Ethics', 'Statistics', 'Mixed', 'Quantitative', 'Proposal'. Other visible words include 'Health', 'Qualitative', 'Review', 'Health', 'Write', 'Public', 'Plan', 'Validity', 'Public health', 'Statuts', 'Mixed', 'Research', 'Data', 'Status', 'Analysis', 'Write', 'Plan', 'Sstatistics', 'Health', 'Proposal', 'Qualitative', 'Ethics', 'Literature', 'Mixed', 'Quantitative', 'Design', 'Data', 'Public', 'Research', 'Statuts', 'Mixed', 'Ethics', 'Analysis', 'Data', 'Design', 'Literature', 'Public', 'Stratater', 'Review', 'Mixed', 'Quantitative', 'Health', 'Proposal', 'Methods', 'Data', 'Public', 'Health', 'Design', 'Survey', 'Write', 'Plan', 'Review', 'Analysis', 'Literature', 'Ethics', 'Statistics', 'Mixed', 'Quantitative', 'Proposal'.



Computerized Accounting System

■ B. S. Raman ■ Ravi Singh



COMPUTERIZED ACCOUNTING SYSTEM

(As per New Syllabus for C.B.C.S. B.Com., B.B.A of
All Universities of Karnataka)

B.S. Raman

Ravisingh

Govt. First Grade College,
Davanagere.

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Maintain the records of purchases and vendors / suppliers; preparing the quotations; purchase orders; payment to vendors; record of vendors; Utility bills payable; purchase report; vendors report.

Unit: 01**COMPUTERIZED ACCOUNTING SYSTEM**

How is your company doing? Being able to answer that question requires you to know how much money you're making, which in turn requires accurate bookkeeping. Keeping accurate financial records is crucial to the success of any business, so it's important to know your options.

While some firms still do their bookkeeping by hand, most firms generally have too many transactions to sustain a manual accounting system. The more complicated the financial activities of your business are, the more likely it is that you'll need a computerized accounting system to ensure effective financial reporting. **Computerized accounting systems** are software programs that are stored on a company's computer, network server, or remotely accessed via the Internet.

Computerized accounting systems allow you to set up **income and expense accounts**, such as rental or sales income, salaries, advertising expenses, and material costs. They also can be used to manage bank accounts, pay bills, and prepare budgets. Depending upon the program, some accounting systems also allow you to prepare tax documents, handle payroll, and manage project costing.

You can generally customize the software to meet the needs of your business. It's important to make sure that your staff are trained and understand how to use the system correctly so that your company can successfully use your accounting program.

Manual System of Accounting

How do you balance your finances? Do you get a pen and paper and write everything out, or do you use a computer? Which method would be the best method for you? Businesses ask themselves the same question.

Like you, a business has the option of using a **manual accounting system**, keeping their financial records by hand. A business also has the option of using a **computerized accounting system**, keeping their financial records with the aid of a computer and software package. This lesson focuses on a manual accounting system.

Who Uses It and Why?

Manual accounting systems are most commonly used by small businesses, as these systems have lower upfront cost less than complex accounting software and are relatively easy to use. New or small businesses may not have many financial entries to make and, therefore, their accounting needs are simple. As long as the person in charge of manually keeping the financial records knows what he or she is doing, it can be just as accurate as a computerized accounting system. Another advantage of using a manual accounting system is that you can always open up the book and gain instant access to your records. There is no delay due to power or Internet outages, and there are no risks of sensitive information being hacked online.

Computerized Accounting System



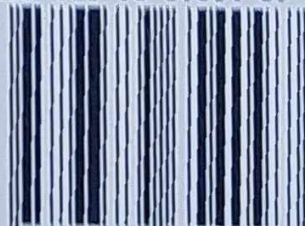
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B.S. RAMAN • RAVI SINGH



PRINCIPLES OF MARKETING

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B. S. RAMAN

Ravisingh

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UNIT-I

PRINCIPLES OF MARKETING

The industrial revolution also led to revolution in the sphere of transportation and communication as well as in the sphere of commerce. Vast changes and improvements also took place in the methods of selling or marketing in the sphere of finance and credit giving rise to a number of new financial institutions like banks, insurance companies, trusts and also in the sphere of entrepreneurship giving rise to a large number of middlemen and mercantile agents like wholesalers, retailers, commission agents and brokers.

Business people realized that it was not enough if they somehow made a one-time sale of their products to the consumers, but found it necessary to ensure that the persons, to whom they have sold their products once, come back again and again to purchase their products are available at a place convenient to the customer, at a price which they can afford and at a time when they need. Further, they had also to ensure that the complaints received from consumers were attended promptly, the producers were replaced if needed and provide after-sales-service if required. All this meant the rise of marketing.

MARKET

Definition and Meaning of Market:

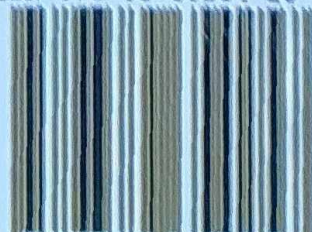
The term 'market' is derived from the Latin word "mercatus", which means 'to trade' (i.e., to purchase and sell goods). It also means merchandise, ware traffic and place of business.

As the term 'market' has different meanings, the term is used in different sense in different contexts. The term is used to mean any of the following:

- (i) A place where market (i.e. buying and selling of goods) is held.
- (ii) An assembly of people, viz., buyers and sellers.
- (iii) An area of operation.
- (iv) An organization which facilitates exchange of commodities or buying and selling of goods.
- (v) An act of buying and selling.
- (vi) A course of commercial activities.

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Davangere University BBA II Semester MANAGERIAL DECISION PROCESS

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Unit: 01

MANAGERIAL ECONOMICS

Meaning:

The science of Managerial Economics has emerged only recently. With the growing variability and unpredictability of the business environment, business managers have become increasingly concerned with finding rational and ways of adjusting to an exploiting environmental change.

The problems of the business world attracted the attentions of the academicians from 1950 onwards. Managerial economics as a subject gained popularity in the USA after the publication of the book "Managerial Economics" by Joel Dean in 1951.

Managerial economics generally refers to the integration of economic theory with business practice. Economics provides tools managerial economics applies these tools to the management of business. In simple terms, managerial economics means the application of economic theory to the problem of management. Managerial economics may be viewed as economics applied to problem solving at the level of the firm.

It enables the business executive to assume and analyse things. Every firm tries to get satisfactory profit even though economics emphasises maximizing of profit. Hence, it becomes necessary to redesign economic ideas to the practical world. This function is being done by managerial economics.

Definition:

Managerial economists have defined managerial economics in a variety of ways:

According to **E.F. Brigham and J. L. Pappas**, Managerial Economics is "the application of economic theory and methodology to business administration practice."

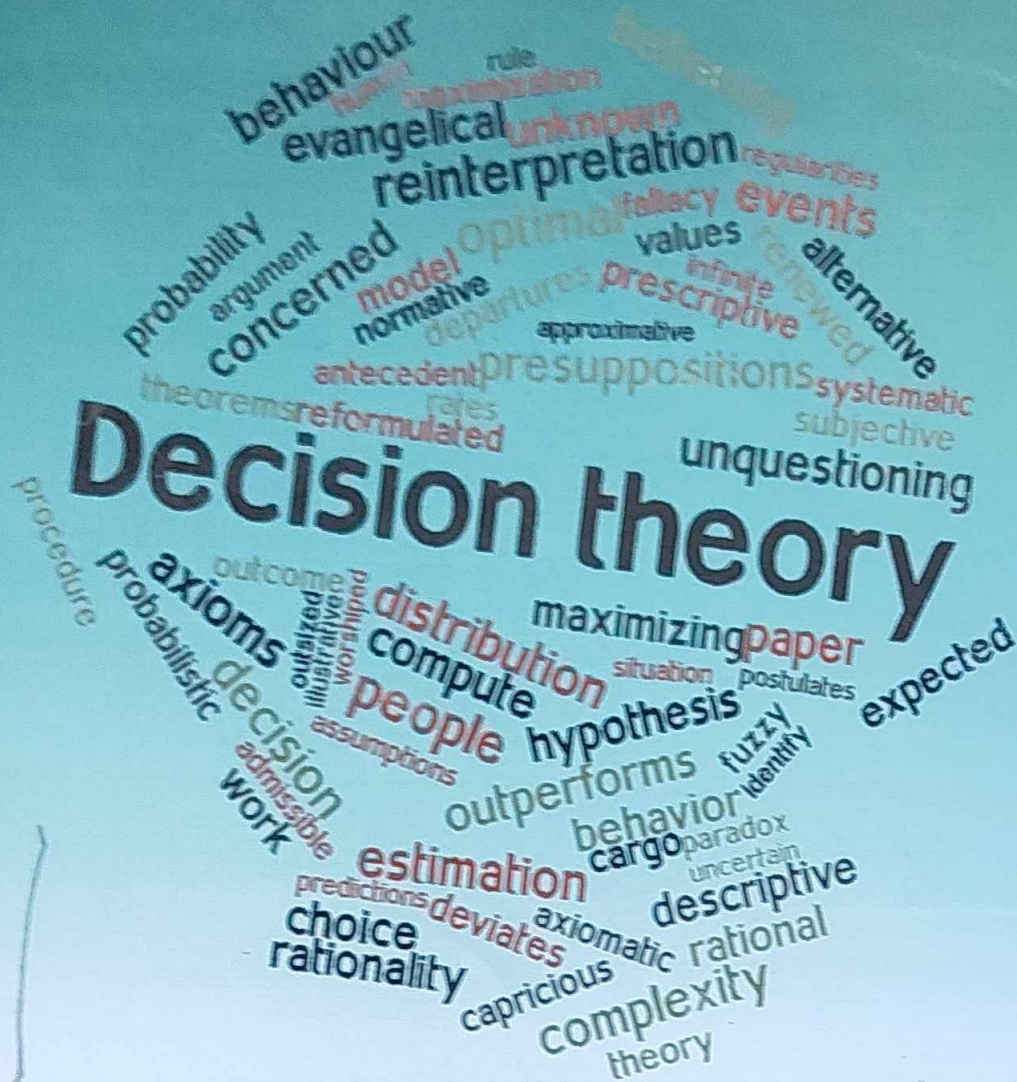
To **Christopher Savage and John R. Small**: "Managerial Economics is concerned with business efficiency".

Milton H. Spencer and Lonis Siegelman define Managerial Economics as "the integration of economic theory with business practice for the purpose of facilitating decision making and forward planning by management."

In the words of **Me Nair and Meriam**, "Managerial Economics consists of the use of economic modes of thought to analyse business situations."

D.C. Hague describes Managerial Economics as "a fundamental academic subject which seeks to understand and analyse the problems of business decision making."

Managerial Decision Process



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Unit-1

INTRODUCTION

Introduction:

Cost accounting is a branch of accounting. It has been developed because of the limitations of financial accounting.

Financial accounting is mainly concerned with keeping of records to show the financial information about the profit or loss of a business for a year and the financial position of the business as at the end of the year. But the management of every enterprise requires a lot of cost information. It requires periodical information, not only about the total costs of producing and selling its products, but also about the costs of its products at different processes or stages of production. It requires information about the various elements of cost, such as materials cost, labour cost and overhead costs, which constitute the cost of production and sale. It should have information to know whether losses and wastes occur in any line of activity so that corrective steps may be taken to minimise them. It should also have necessary cost data for planning and decision-making. It should have even prior estimates of costs for ascertaining whether the actual costs are within what they should have been. Above all, the above cost information should be available to the management as frequently as possible, while the work is in progress.

The information provided by the financial accounting is not of much help to the management for these purposes. **Hence, cost accounting has been developed as a separate or special branch of accounting to serve the various purposes of management.**

COST

Definition and Meaning of Cost:

In ordinary language, cost means price. Even the Oxford Dictionary defines cost as the price paid for something. But, in cost accounting, cost is considered different from price.

Gordon Shillinglaw defines the term 'cost' as "the resources that have been or must be sacrificed to attain a particular objective".

The I.C.M.A. London has defined cost as "the amount of expenditure (actual or notional) incurred on or attributable to a specified thing or activity".

In the words of Anthony and Welsh, "Cost is a measurement, in monetary terms, of the amount of resources used for some purpose".

According to W.H. Harper, "Cost is the value of economic resources used as a result of producing or doing the thing costed".

COST ACCOUNTING II



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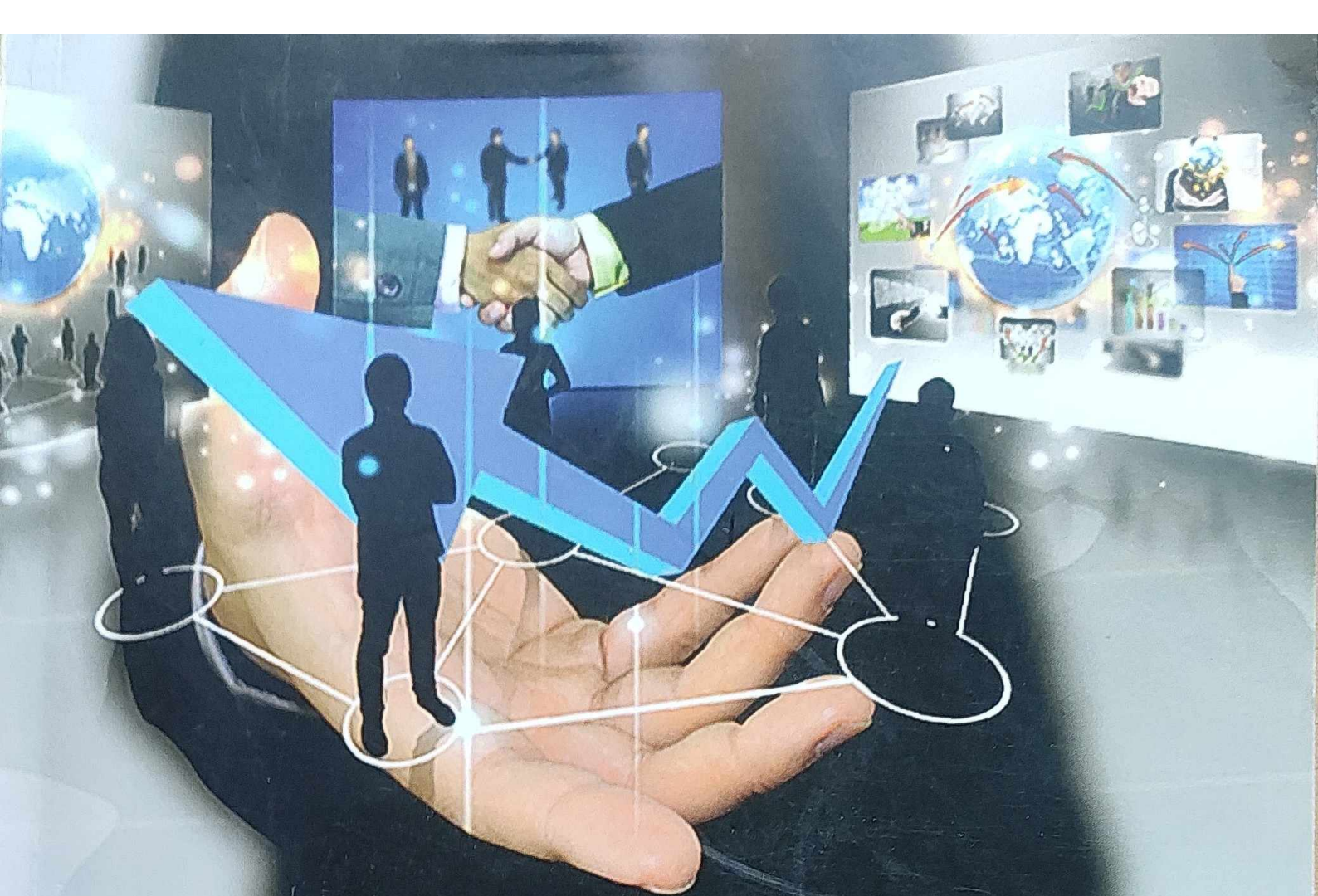
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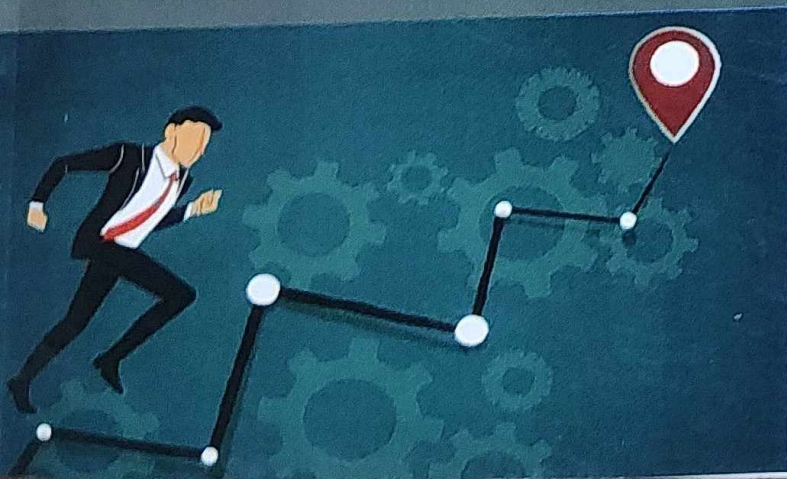
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HUMAN RESOURCE MANAGEMENT



HUMAN RESOURCE MANAGEMENT

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B. S. RAMAN

Ravisingh

Govt. First Grade College,
Davanagere.

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Unit: 01

BASIC CONCEPTS OF HUMAN RESOURCE MANAGEMENT

Meaning, objectives and importance of HRM – Functions of HRM – Managerial functions – operative expenses – nature and scope of HRM – HR manager: Role, Qualification and qualities, recent trends in HRM.

Meaning:

Before we define HRM, it seems pertinent to first define the term 'human resources'. In common parlance, human resources means the people. However, different management experts have defined human resources differently. For example, Michael J. Jucius has defined human resources as "a whole consisting of inter-related, inter-dependent and interacting physiological, psychological, sociological and ethical components".

According to Leon C. Megginson "From the national point of view human resources are knowledge, skills, creative abilities, talents, and attitudes obtained in the population; whereas from the view-point of the individual enterprise, they represent the total of the inherent abilities, acquired knowledge and skills as exemplified in the talents and aptitude of its employees".

Sumantra Ghosal considers human resources as human capital. He classifies human capital into three categories-intellectual capitals, social capital and emotional capital. Intellectual capital consists of specialized knowledge, tacit knowledge and skills, cognitive complexity, and learning capacity.

Social capital is made up of network of relationships, sociability, and trustworthiness Emotional capital consists of self-confidence, ambition and courage, risk-bearing ability, and resilience. Now it is clear from above definitions that human resources refer to the qualitative and quantitative aspects of employees working in an organisation.

Let us now define human resource management:

In simple words, HRM is a process of making the efficient and effective use of human resources so that the set goals are achieved. Let us also consider some important definitions of HRM.

According to Flippo "Personnel management, or say, human resource management is the planning, organising, directing and controlling of the procurement development compensation integration, maintenance, and separation of human resources to the end that individual, organisational and social objectives are accomplished".

HUMAN RESOURCE MANAGEMENT



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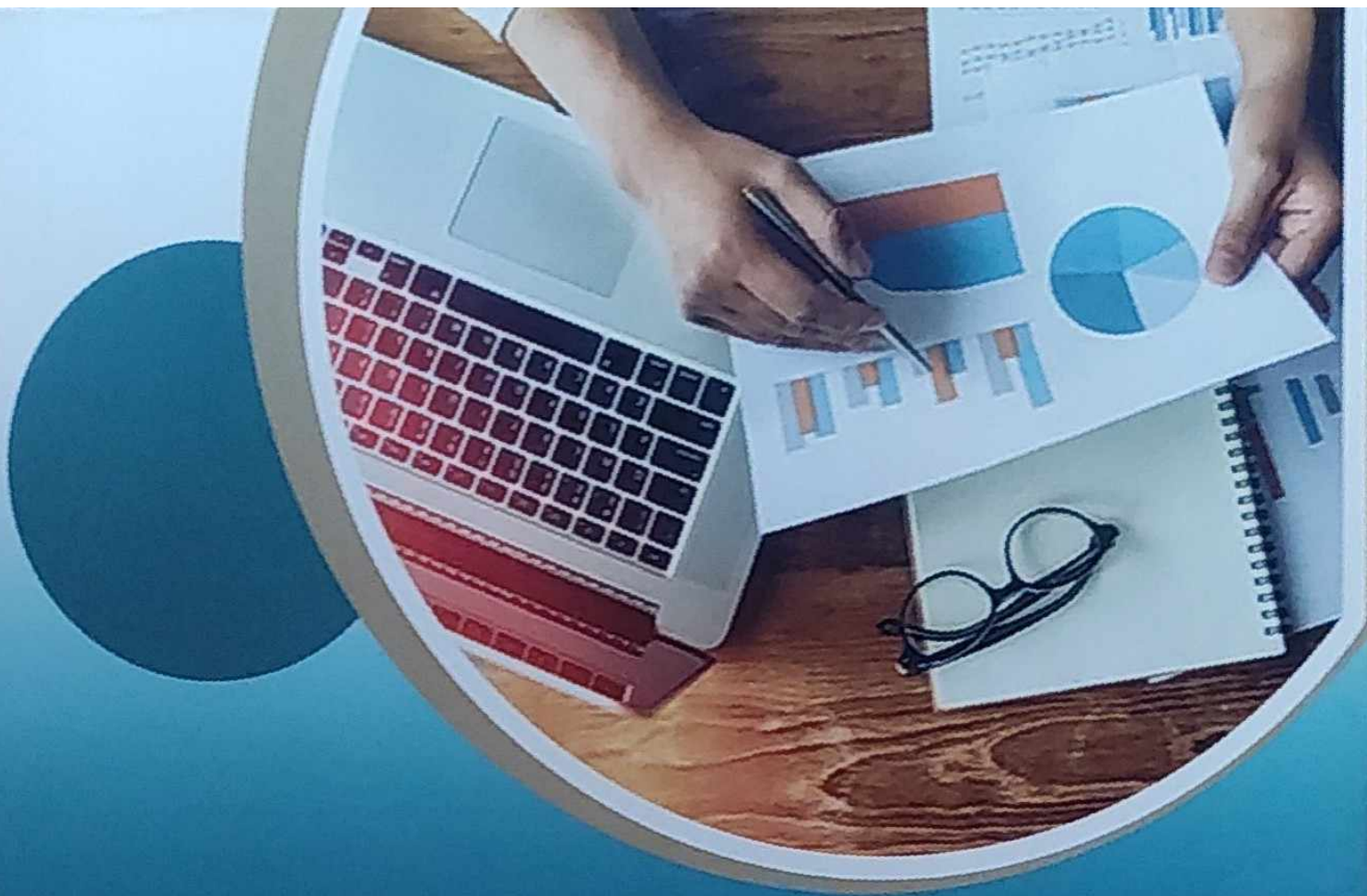
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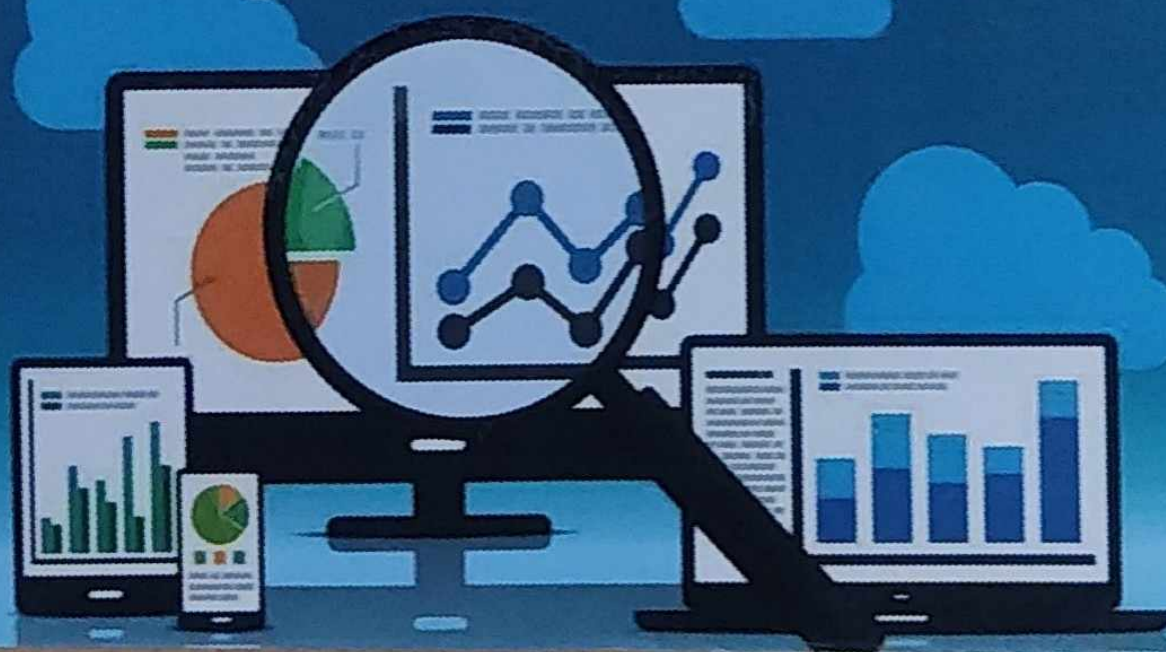
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Unit: 01

Royalty Accounts

Introduction, meaning, Royalty, land-lord, tenant, minimum rent, short-working. Recoupment of short working, methods of recoupment of short working, accounting treatment in the books of lessee only. (Excluding sub-lease)

Some business which the owner has a right or monopoly towards some goods or services can allow other firms to exercise the right. The owner will get a gratuity based on how far the rights have been exercised.

In other words, it is a transaction where by an owner gives a right to other company or user to use his/her own properties, and in return, the user will then give a compensation or payment which is known as royalty.

According to MASB (Malaysian Accounting Standard Board), royalty is the remuneration payable to a person in respect of the use of long term assets such as patent, trademarks, copyrights and computer software.

The main forms of royalty are:

- a) Mining royalty – to extract mineral and ore from earth
- b) The book publisher gives gratuity to the author / writer
- c) For the use of a design

Royalty Agreement

A royalty agreement will normally contain clauses dealing with the following:

- a) Minimum rent – guaranteed amount which the landlord, inventor or author is to receive whatever the output maybe.
- b) Royalty per unit per output
- c) Right to recoup short-workings
- d) Right to subject part or whole of tenancy agreement

Minimum Rent:

Usually, the royalty agreements contain a clause for the payment of a fixed minimum amount to the lessor every year as royalty—irrespective of the actual benefit to be taken by the lessee—simply in order to assure the lessor of a certain regular income from his property.

This minimum amount is known as 'Minimum Rent, 'Dead Rent', etc. It is to be remembered that the Minimum Rent may or may not vary in different years. The Minimum Rent or actual

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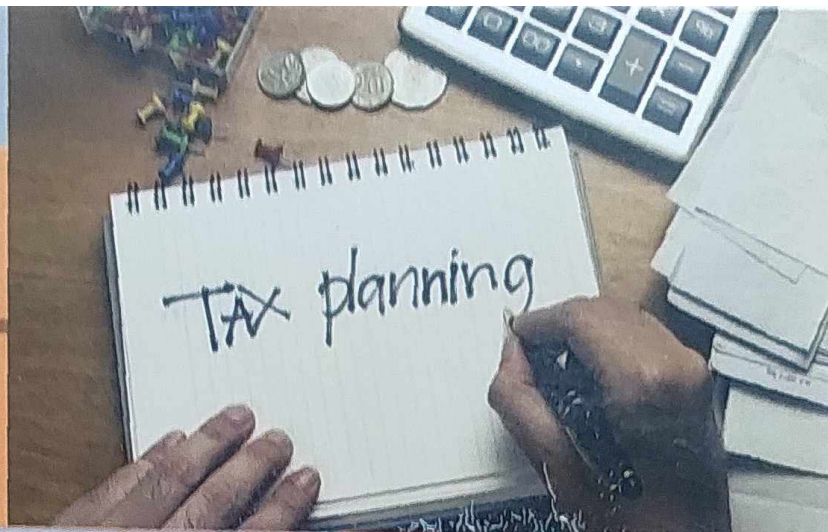
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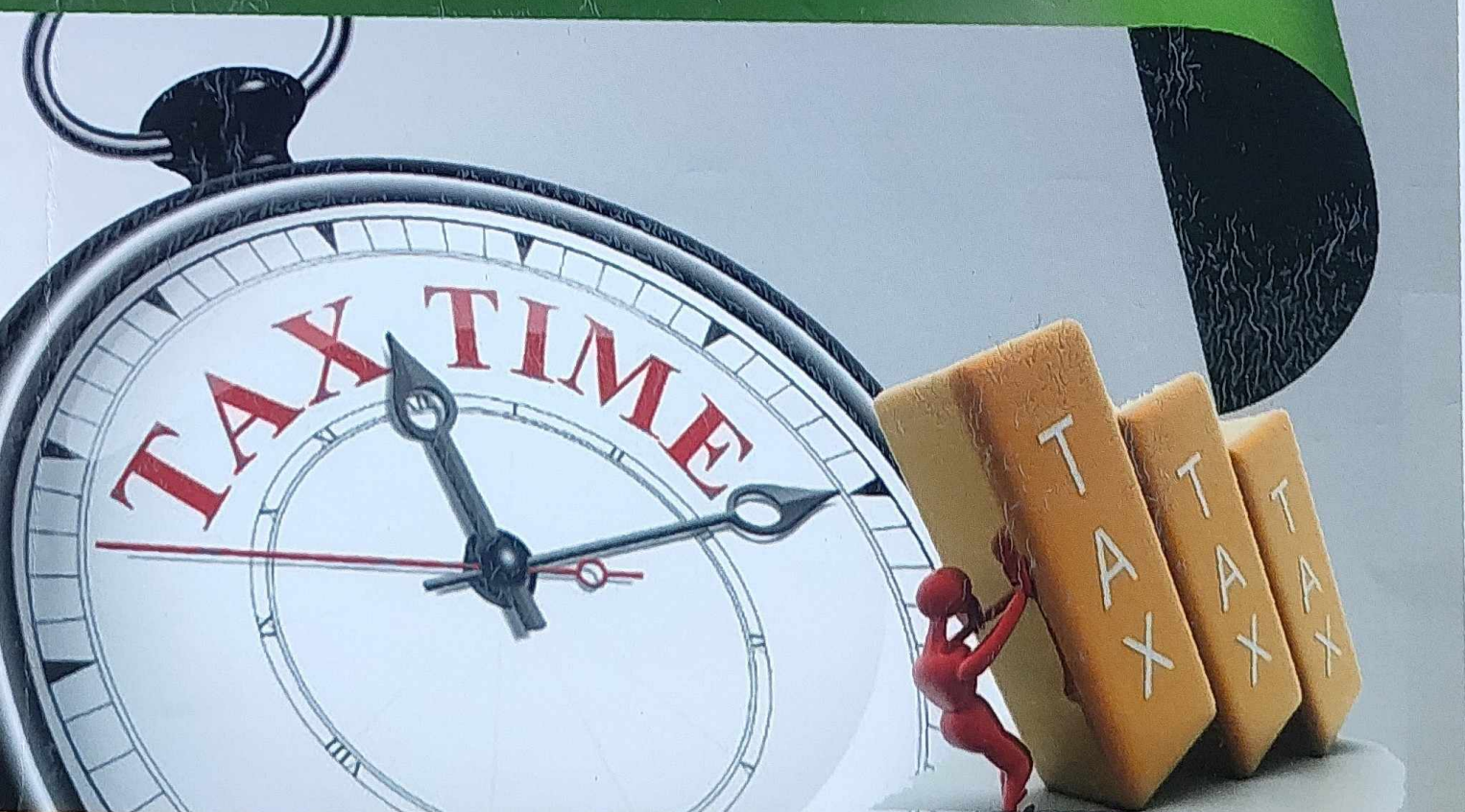
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INTRODUCTION

Corporation tax is a tax imposed on the net income of the company.

Companies, both private and public which are registered in India under the Companies Act 1956, are liable to pay corporate tax. For the assessment year 2014-15, domestic companies are taxed at the rate of 30%.

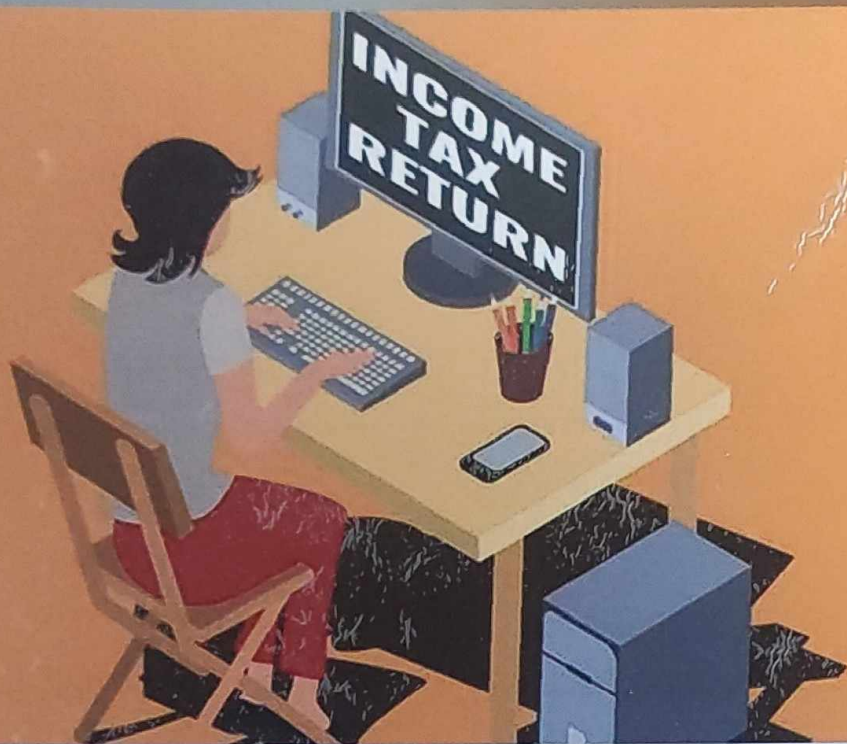
In addition to that, surcharge at the rate of 5% is levied if net income is in the range of Rs 1 crore to Rs 10 crore. If the net income exceeds Rs 10 cr, surcharge at the rate of 10% is levied. Education cess of 3% is levied on the sum of income tax and surcharge irrespective of the level of net income.

In the case of foreign companies, royalty or fees received by them in a predefined time-frame are subject to tax at the rate of 50%. Other income or the balance is taxed at the rate of 40%. Surcharge at the rate of 2% is levied if the net income is in the range of Rs 1 cr to Rs 10 cr. If the net income exceeds Rs 10 cr, the surcharge is increased to 5%.

Education cess of 3% is levied on the sum of income tax and surcharge irrespective of the level of net income. Marginal relief is given to both domestic and foreign companies in the case of net income exceeding Rs 1 cr and Rs 10 cr.

Tax Planning can be understood as the activity undertaken by the assessee to reduce the tax liability by making optimum use of all permissible allowances, deductions, concessions, exemptions, rebates, exclusions and so forth, available under the statute.

Put simply, it is an arrangement of an assessee's business or financial dealings, in such a way that complete tax benefit can be availed by legitimate means, i.e. making use of all beneficial provisions and relaxations provided in the tax law, so that the incidence of the tax is minimum. This ensures savings of taxes along with conformity to the legal obligations and requirements. Therefore, it is permitted by law.



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The background of the cover is a dark blue collage. At the top, there are various icons: a Twitter bird, a Facebook 'f', a YouTube logo, a RSS feed symbol, a smartphone, and a tablet. In the center, a laptop displays a dashboard with multiple charts, including a bar chart with a red trend line and a pie chart. Below the laptop, there are several printed documents with charts and data tables. A 3D bar chart and a 3D pie chart are also visible. On the right side, there is a 3D cube with the text 'SEO' and 'SERVICES' on its faces. The overall theme is digital marketing and business analytics.

Management of services

B. S. Raman

MANAGEMENT OF SERVICES

**(As per CBCS New Syllabus for BBA., Second
Semester of Mysore University)**

B. S. RAMAN

Ravisingh

Govt. First Grade College,

Davanagere.

CHETHANA BOOK HOUSE

"Anjanadri", Renukacharya Temple Road,
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Unit: 01

Introduction

Meaning of Service - Concept – Characteristics of Services – Classification of services – Marketing mix in service industry – Growth of service sector – service processes – building customer loyalty – managing the service sector.

Service is an intangible product that brings utility or value to the customer. Service Management is thus a managerial discipline focused on a customer and a service. Service management is multidisciplinary field which is related to many other management fields.

“Business services depend on the ability of the top people to give personal example and at the same time to know what goes on.”

-Peter F. Drucker

The content of this section includes management methods and analytical techniques used in **service management**.

The term service or **service management** is in practice used in different ways and management levels:

- Service in the economics - as the market sector (service sector in developed countries produce 60% of GDP)
- Service in management as a mechanism (way) of organizational management (SOEM, SOM)
- Service in informatics as a way information system management and development (SOA) or a way of interacting applications (web service)

Service is an intangible product that brings utility or **value** to the customer. Service Management is thus a managerial discipline focused on a customer and a service.

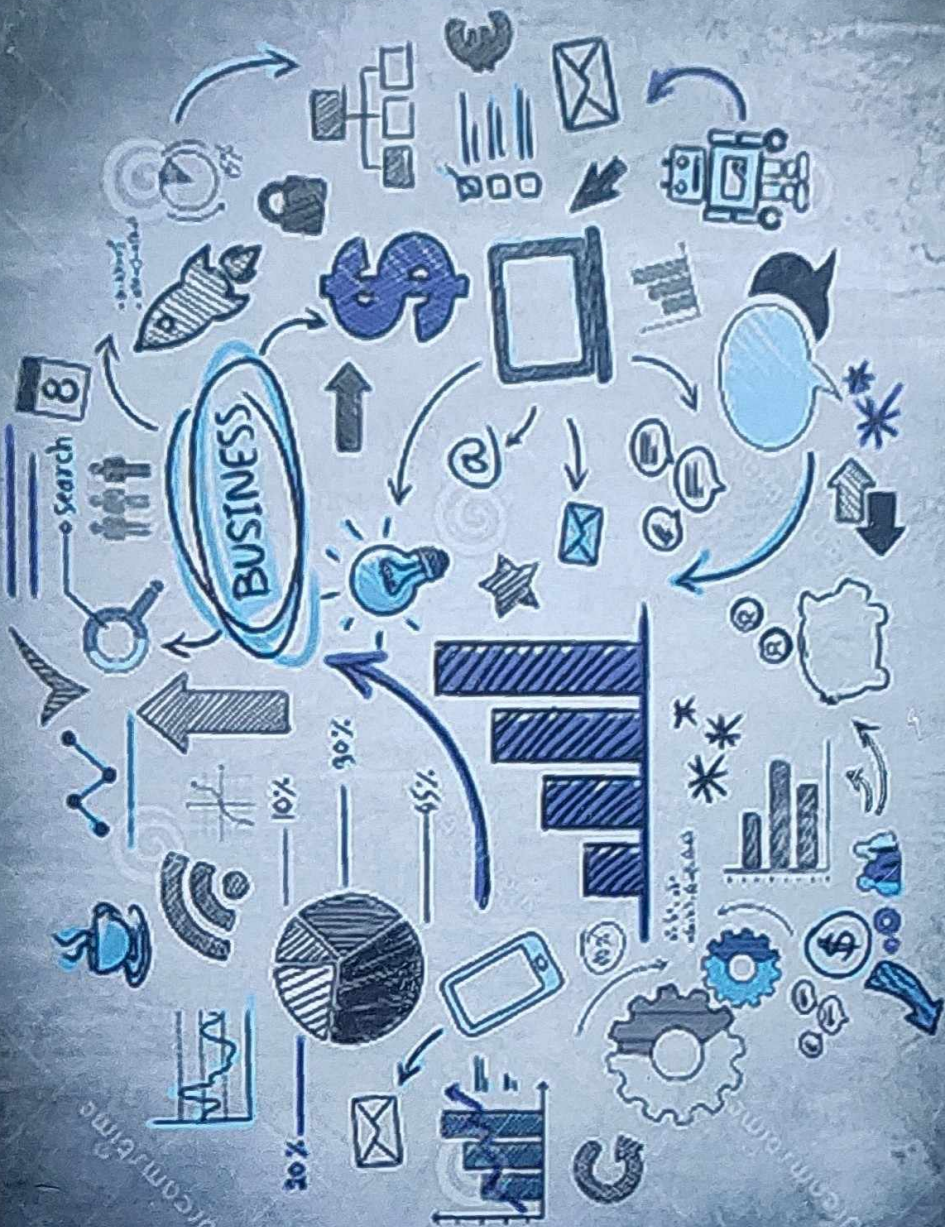
Services must be managed throughout their lifecycle. Services may take various forms, the basic principles of their management are common to all types of services. Service Management is often associated only with fields of information and communication technologies, where it has its roots (IT Service Management). Management services is related to terms, such as outsourcing, insourcing, outtasking, ASP.

Characteristics of Services

1. Perishability:

Service is highly perishable and time element has great significance in service marketing. Service if not used in time is lost forever. Service cannot be stored.

Management of services



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