

## UNIVERSITY OF DELHI

**COURSE NAME: B.A. (VS) HUMAN RESOURCE MANAGEMENT**

**(SEMESTER – 1)**

based on  
Undergraduate Curriculum Framework 2022 (UGCF)  
(Effective from Academic Year 2022-23)



University of Delhi

### List of DSC Papers

Course Title	Nature of the Course	Total Credits	Components			Contents of the course and reference is in
			Lecture	Tutorial	Practical	
BUSINESS ORGANISATION AND MANAGEMENT	DSC-1.1	4	3	1	0	Annexure-I
HUMAN RESOURCES MANAGEMENT: AN OVERVIEW	DSC-1.2	4	3	1	0	Annexure-II
ACCOUNTING FOR MANAGERS	DSC-1.3	4	3	1	0	Annexure-III

### List of GE Papers

Course Title	Nature of the Course	Total Credits	Components			Contents of the course and reference is in
			Lecture	Tutorial	Practical	
LANGUAGE 1	GE-LANGUA GE1	4	3	1	0	Not Mentioned

**BUSINESS ORGANISATION AND MANAGEMENT****DSC 1.1****Marks: 100****(4: credits: 3 + 1 tutorial)****Course Objective**

The aim of this course is to acquaint students with the basic concepts and processes of management. Students will examine the fundamental roles and processes of planning, leading, organizing and controlling that comprise the managers' role. Students will develop skills related to the manager's function as required in today's competitive environment.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. Demonstrate understanding of various HR terminologies, importance of human resources and their effective management in an organization
2. Assess the constraints and opportunities associated with managing employees in various organizational contexts.
3. Effectively manage and plan key human resource functions within organizations
4. Identify different forms of business organization
5. Explain features, merits and limitations of different forms of business organisations

**Course Contents:**

<b>Unit</b>	<b>Unit wise weightage of marks (in %)</b>	<b>C&amp;K*</b>	<b>A&amp;A**</b>
Unit 1: Introduction to Management	25	√	
Unit 2: Planning and Organizing	30	√	√
Unit 3: Controlling, Staffing and Directing	25	√	√
Unit 4: Forms of Business Organisation	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

## **Unit 1: Introduction to Management**

Concept of Management, Management: Art and Science, Management Vs Administration, Levels of Management, Functions of management, Management as a Profession, Management skills, contributions: Taylor and Scientific Management, Fayol's Administrative Management, Bureaucracy, Human Relations, and Modern Approach, Social responsibility of managers, Indian Ethos for Management, Value Oriented Holistic Management, Learning lessons from epics such as Bhagavat Gita and Ramayan.

## **Unit 2: Planning and Organizing**

Concept of planning, Significance of planning, Classification of planning: Strategic plan, Tactical plan and Operational plan, Process of planning, Barriers to effective planning. MBO, Management by Exception.

Decision Making: Strategies of decision making, Steps in rational decision-making process, Factors influencing decision making process, Psychological bias, and decision support system.

Organizing: Defining organizing, Principles of organizing, Process of organizing, Types of organizational structure, Span of control, Centralization vs. Decentralization of authority. Informal organization.

## **Unit 3: Controlling, Staffing and Directing**

Controlling: Concept, Importance of controlling, Types of control, Steps in control process, Characteristics of Effective Controls

Staffing: Concept, Objective of staffing, System approach to staffing, Manpower planning. Directing: Concept, Techniques of directing and supervision, Types of supervision, Essential characteristics of supervisor.

Directing: Influencing, guiding, supervising, leadership (Leadership vs Management, Process of Leadership, Importance of leadership, Characteristics of an effective leader, Leadership styles) and motivating (Concept, Forms of employee motivation, Need for motivation. Theories of motivation)

## **Unit 4: Forms of Business Organisation**

Forms of organization: sole proprietorship, joint Hindu family, partnership firm, Limited liability partnership (LLP), Public v/s private company, one person company, small company, statutory company, Section 8 company (company not for profit), incorporation of companies, co-operative society, non- government organization. Public enterprises: meaning, forms, role of government in business, problems of public sector, issues in disinvestments

## **Practical Exercises**

The learners are required to:

1. Explain relevant concepts by way of class presentation.
2. Understand and discuss different management concepts using focused group discussion.
3. Assess the understanding of theory and practical by objective and subjective assessment
4. Analyze the case studies to understand the dynamics of management functions.

**Course Assessment:** Internal Assignments/projects/class tests/presentations – 25; Exam - 75

## **Suggested Readings:**

1. Durai, P. (2019). Principles of Management, Text and Cases. New Delhi: Pearson Education.
2. Griffin, R. (2021). Fundamentals of management. Cengage Learning.
3. Robbins, S.P., Coulter, M. & Decenzo, D. A. (2020). Fundamentals of Management: Essential Concepts and Applications. New Delhi: Pearson Education.
4. Sharlekar, S.A. (2010). Management (Value-Oriented Holistic Approach). Himalaya Publishing House. (Chapter 3 and 4)
5. Singh B.P. & T. N. Chabra. (2018). Management Concepts & Practices. Dhanpat Rai & Co.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

**HUMAN RESOURCES MANAGEMENT: AN OVERVIEW****DSC: 1.2****Marks: 100****(4: credits: 3 + 1 tutorial)****Course Objective**

The aim of the course is to impart the knowledge of concept, functional areas (like Recruitment, Selection, Training and Development, etc.), systems, policies, applications of Human Resource Management. The course intends to help the students to acquire and develop skills for rational decision making in the discipline of human resource management

**Learning Outcomes:** After completion of the course, learners will be able to:

1. Demonstrate understanding of various HR terminologies, importance of human resources and their effective management in an organization
2. Assess the constraints and opportunities associated with managing employees in various organizations.
3. Analyze and discuss the role of the various functional areas within human resources.
4. Effectively manage and plan key human resource functions within organizations

**Course Contents:**

<b>Unit</b>	<b>Unit wise weightage of marks (in %)</b>	<b>C&amp;K*</b>	<b>A&amp;A**</b>
Unit 1: Introduction to Human Resource Management	25	√	
Unit 2: HR Procurement and Development	30	√	√
Unit 3: Performance Management: Assessment and Appraisal	25	√	√
Unit 4: Employer-Employee Relations	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

## **Unit 1 Introduction to Human Resource Management**

Meaning, Nature, Philosophy, Need, Objectives and Evolution of HRM, HRM Functions, Human Resource Development (HRD): Concept, HRD Strategy; Human Resource Planning: Concept, Importance; HRIS, Environmental Factors of HRM, Challenges to HRM

## **Unit 2 HR Procurement and Development**

Job Analysis and Job Design: meaning and overview, Human Resource Planning: Introduction to HRP, Need of HRP, Forecasting, Recruiting, Selecting & Outsourcing, Sources of people, Socialization.

Training: Objectives and Needs, Training Process: Methods of Training, Tools and Aids, Evaluation of training Programs, Mentoring and Performance Coaching, Career Planning-Succession Planning

## **Unit 3 Performance Management: Assessment and Appraisal**

Performance Management System: Definition, Performance appraisal: Concept, Objectives and Ethics: Different methods of Performance Appraisal, Rating Errors, Competency Mapping.

Compensation Management-Concepts, Objectives, Compensation Strategy, Structure, Composition - Job Evaluation- Incentives and Benefits

## **Unit 4 Employer-Employee Relations**

Regulatory Mechanisms in Industrial Relations; Dealing with Unions and Associations; Industrial Democracy; Grievance Handling and Discipline.

Retirement/Separation -Superannuation, Voluntary Retirement Schemes, Resignation, Discharge-Dismissal -Suspension, Layoff

## **Practical Exercises**

The learners are required to:

1. Design a human resource plan.
2. Conduct orientation cum induction programme.
3. Hold mock counselling sessions.
4. Create team building activities.
5. Devise incentive plans for a diverse workforce.

**Course Assessment:** Internal Assignments/projects/class tests/presentations - 25, Exam - 75

## **Suggested Readings:**

1. Aswathappa K. & Sadhan D. (2021). Human Resource Management - Text and Cases, McGraw-Hill.
2. Bohlander, G. W., & Snell, S. (2013). Principles of human resource management. South-Western/Cengage Learning"; Thomson Publications.
3. Dessler, G, & Varrkey B. (2020). Human Resource Management, Pearson Education, New Delhi.
4. Ivancevich (2013), Human Resource Management, Tata McGraw-Hill.
5. Rao, V.S P. (2019). Human Resource Management, Cengage Learning India Pvt. Ltd.

**Note:** Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

## ACCOUNTING FOR MANAGERS

### DSC 1.3

**Marks: 100**

**(4: credits: 3 + 1 tutorial)**

### Course Objective

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The course aims at acquainting students with the fundamentals of financial, cost & management accounting and their various techniques while providing a thorough grounding in the key principles of accounting.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. Examine the fundamentals of accounting and its branches.
2. Apply the generally accepted accounting principles while recording transactions and preparing financial statements.
3. Apply financial statements and their uses in managerial decision making.
4. Measure business income applying relevant accounting standards.
5. Relate the concept of relevant cost and make decisions related to different business situations using marginal costing and differential costing techniques.

### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Accounting: The Basic Framework & Fundamentals	25	√	
Unit 2: Understanding Financial Accounting through Double entry Book Keeping	30	√	√
Unit 3: Cost and Management Accounting	25	√	√
Unit 4: Accounting Information Interpretation & Financial Analysis	20	√	√

\*C&K- Comprehension & Knowledge

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## **Unit 1: Introduction to Accounting: The Basic Framework & Fundamentals**

Accounting: Meaning, need, functions, advantages & limitations. Types and Branches of Accounting. Accounting as an Information System: Users of accounting information and their needs. Qualitative characteristics of accounting information. Basis of Accounting: Cash and Accrual.

Accounting Principles (GAAP). Accounting Standards. Overview of International Financial Reporting Standards (IFRS) and Ind AS.

## **Unit 2: Understanding Financial Accounting through Double entry Book Keeping**

Data entry in primary and secondary books of accounts. Preparation of Trial balance.

Preparation of Final Accounts with adjustments (Sole Proprietorship): Trading and Profit and Loss account, Balance Sheet.

Understanding financial statements of a Joint Stock Company: Format of Income statement and Position Statement as per revised schedule VI of the Companies Act 2013.

## **Unit 3: Cost and Management Accounting**

Concept of cost, cost vs. expense, cost classification, cost behavior, elements of cost and cost determination. Basics of cost and management accounting. Cost Control, Cost Reduction and Cost Management. Preparation of Cost Sheet.

Determination of income based on cost segregation: Absorption Costing and Variable Costing; Comparison of Absorption Costing and Variable Costing; Reconciliation of Absorption Costing Profit and Variable Costing Profit; Benefits and Shortcomings of Variable & Absorption Costing.

## **Unit 4: Accounting Information Interpretation & Financial Analysis**

Financial Statements: Meaning and types, importance and limitations. Analysis and interpretation of financial statements.

Techniques of Financial Analysis: Ratio Analysis: Calculation of various ratios with emphasis on their interpretation. Cash Flow Statement and analysis: Preparation of Cash Flow



Statement (Indirect method) as per Accounting Standard (AS): 3 (Revised) (ICAI)

### **Practical Exercises**

The learners are required to:

1. Assess framework for the Preparation and Presentation of Financial Statements from the websites of the Institute of Chartered Accountants of India (ICAI) to analyse the qualitative characteristics of accounting information provided therein.
2. Collect and examine the balance sheets of business Organisations to study how these are prepared. Prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from various business organisations.
3. Prepare a cost statement for manufacturing and/ or service organisation.
4. Visit industries to understand process costing and prepare a cost statement for any process industry.

**Course Assessment:** Internal Assignments/projects/class tests/presentations – 25; Exam – 75

### **Suggested Readings:**

1. Gupta R.L. (2015). Introductory Corporate Accounting, Sultan Chand & Sons.
2. Maheshwari S.N, (2022). A Textbook of Accounting for Management, Vikas Publishing House.
3. Monga, J.R., (2021). Financial Accounting Concepts and Applications, Mayur Paperbacks.
4. Rustagi R.P, (2021). Management Accounting, Taxmann

**Note:** Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.