

**Course Name** Organizational Behaviour  
**Course Code** HU(EE)701  
**Course Credit** 2  
**Contact Hour** 2L

**Prerequisite**

**Course Objective**

The objectives of this course are

**Course Outcome**

On completion of the course students will be able to

1. Learn about the meaning of management
2. Understand the importance of MBO as well as various functions of management.
3. Aware of the corporate social responsibility
4. Learn about the importance of Human Resource Management in an organization.
5. Learn about the various motivational theories of management.
6. Aware of various leadership concept and styles and their differences
7. Have an idea about the various decision making procedures and tools of management

**CO Mapping with departmental POs**

H: High, M: Medium, L: Low

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12
CO 1								H			L	M
CO 2								M			H	L
CO 3								L			H	M
CO 4								H			L	M
CO 5								L			M	H
CO 6								M			H	L
CO 7								H			L	M

**Course Content**

**Module I: Introduction to Accounting**

Important Definitions, Basic concepts and conventions, Types of Accounts with Golden Rule of Accounting, Journal, Ledger and Trial Balance, Preparation of Trading Account, Profit & Loss A/C and Balance Sheet for business organisations.

**Module II: Financial Management**

Introduction to Financial Management, Definition and concept, scope, objective, functions of Finance Manager.

Ratio Analysis: Definition, Objectives, Advantages & Disadvantages. Classification of Ratios: Liquidity ratios, Capital Structure ratios, Activity ratios & Profitability Ratios

Capital Budgeting: Nature of Investment Decision, Importance of Capital Budgeting, capital budgeting process, Investment criteria, payback period, Rate of return, cash flow, discounting cash flow NPV method and IRR method, Benefit cost ratio, ARR.

### **Module III: Cost Accounting**

Introduction to cost accounting-Cost Centre, Cost unit, Elements of costs. Statement of cost or cost sheet. Marginal cost & C-V-P analysis with BEC.

Budget and Budgetary Control: Concepts of Budget, Budgeting and budgetary control, advantages, disadvantages, uses, Master Budget, Zero Based Budget ,Cash budget, Flexible budget.

### **Module IV: Working capital management**

Introduction-working capital concept-financing working capital-importance of working capital-management of working capital-working capital cycle-management of different components of working capital-working capital forecast.

#### **Text Books:**

#### **Reference Books:**

1. Financial Management, Khan & Jain, S. Chand
2. Management Accounting, Khan & Jain, S. Chand
3. Modern Accountancy, Haniff & Mukherjee, TMH
4. An Introduction to Accountancy, S.N.Maheswari, Vikas publication
5. Cost Accounting: Theory and Practices, B. Banerjee, PHI
6. Financial Management, IM Pandey, Vikas