

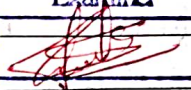
INTERNAL ASSESSMENT

Name of the Student: Pooja Vinayak Bant

Subject: Organisational behaviour Class: M.Com I year-I sem

University Seat No: _____

Roll No. 11

I.A. No.	Date	Invigilator's Signature	Maximum Marks	Marks Obtained	Signature of Examiner
I			40	40	
II					
(Total)					

Marks recd. : 3: 10

1. The characteristics of organizational behaviour are as follows:

1. Part of general management :-

Organisational behaviour is a part of general management as it is the study of human behaviour in the organisation. It plays an important role in the management of the business organisation.

2. A study of behaviour :-

Organisational behaviour is the study of human behaviour in the organisation. Human beings have different views, attitudes, perspectives which is studied in the organisational behaviour.

3. Continuous process :-

Organisational behaviour is an ongoing process. It continues for a long time as the people's attitude keeps on changing and changing attitudes require certain study which is studied in the organisational behaviour.

4. It is a social science :-

Organisational behaviour is the study of human beings in detail. As it studies human behaviour, it is generally a social science with in depth details about human behaviour.

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5. Both science and art :-

Organisational behaviour is a science as it collects details about human behaviour in depth and it is an art because it also finds out various means to chalk out any problems related to human beings.

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4. Norms are the generally accepted values which is followed by human beings.

The different classes of norms are as follows

1. Folkways :-

They are generally followed customs which inculcates without anybody forcing to follow normally it is followed by looking at elderly people.

Eg:- Closing one's mouth while yawning

No smoking in front of anybody.

2. Mores :-

These are the moral values which are need to be followed. Acting against these values will indicate immoral act.

Eg:- Spitting on anybody

Hitting somebody with ball

3. Taboo :-

These are the values which has to be followed by the people. If they don't follow these values it results in a negative impact on other people. It is one of the classes of norms which need to be followed by the people

4. Laws :-

These are the rules and regulations of the government. Acting against law will lead to punishments as it is compulsory to follow the laws of the government.

Eg:- A law stating that minimum age for girls to get married is 18 years.

Death penalty for rapists.

These different classes of norms have been followed by people since many years and it plays an important role in organisational behaviour.

5. The causes of organisational stress are as follows:

1. Lack of job security:-

Job security refers to the job of a person which will be there for a long period of time i.e. nobody can remove him in between. Because of lack of job security, there is organisational stress among the employees of an organisation.

2. Bullying and harassment:-

If there is harassment by other employees or the managers and the officers in higher grade, the stress arises among the employees of the organisation. Even bullying at somebody's height, weight, personality causes stress among the employees.

3. No rewards:-

Even if the employee is working hard to get something in return and he does not get any rewards for his hard work, the employee feels stress and does not feel like to work.

4. Low salary:-

When the higher level officers or managers who pay the employees does not increase their salary even after many years of work, the employee stresses out and does not feel like to work.

5. Heavy workloads and timings:-

If the work allotted to the employees is very heavy and timings exceed the normal time, there arises organisational stress.

3. The nature of motivation are as follows:

1. It is an ongoing process:-

Motivation is to encourage and guide people to do something which they want to do. It is a continuous process in the organisation and plays an important role.

2. It is a goal oriented process:-

Motivation is a goal oriented process as it encourages and guides people to do a particular thing i.e. to achieve the goals of the organisation. It plays an important role in the achievement of goals.

3. It is negative and positive:-

When people are motivated to do something good like to study or to complete a particular task of the organisation, it is termed as positive motivation. When people are motivated to do bad things like to smoke, it is negative motivation.

The importance of motivation are as follows:

1. High productivity:-

When people are motivated to do certain things, they will work better which in turn will increase the productivity of the organisation.

2. Innovative ideas:-

It is possible to get innovative ideas from employees when they are motivated by providing certain monetary and non-monetary benefits.

3. Lack of labour turnover:-

Employee turnover refers to the employee who change or leave their job when they get better opportunities. If people are motivated, labour turnover rate will decrease.

~~8~~ ~~The process~~

8 When two or more people come together to achieve a desired objective, it is called a group.

The process of group formation are as follows

1. Forming:-

This is the first process in the group formation. Two or more people with different tastes, preferences, attitudes come together and form a group. It lasts for 1-2 weeks.

2. Storming:-

As the people have different attitudes and behaviour, there arises conflicts and misunderstandings. At this stage, it is necessary to co-operate with each other and understand each other for the group to continue.

3. Norming:-

Certain norms will be formed by the group members for the success of the groups. Norms are the values which need to be followed.

4. Performing:-

Here the activities of the members begin and they work towards the achievement of the desired goals and perform necessary activities required for the accomplishment of the goals.

5. Adjourning:-

The final stage in the group formation is adjourning. After the accomplishment of the goals, the group is adjourned. The process of group formation ends here.

The different types of groups are as follows:

1. Formal groups :-

These are the groups formed to achieve the desired organisational objectives. There is no ordination of activities in the organisation.

Eg:- Accounts section of the accounts department.

2. Informal groups :-

These are based on personal relationships rather than formal relationships. They try to serve psychological and social factors.

Eg:- People who have lunch together may also play and work together.

3. Managed group :-

It is formed under a named manager. They have atleast one thing in common - a manager or similar type of work.

Eg:- Employees of LIC office working as HGA under a manager.

4. Process group :-

A group which is formed to enact a process, following a relatively set of instructions prescribed. The environment here is a manufacturing unit.

Eg:- a group of people who gather to produce 100 books in a day.

5. Learning group :-

A group formed to learn something and to get certain knowledge.

Eg:- a group of students who gather to learn history.

Conclusion

Forming a group is very important to the organisation as it helps to achieve the organisational goals as it is clearly known unity is strength.

6. Job satisfaction refers to the process of satisfying the employees with their job by providing certain monetary and non-monetary benefits.

The effects of job satisfaction on employee performance are as follows:-

1. High productivity:-

When people are satisfied with their jobs, they will work better and whole heartedly which in turn will increase the productivity of the organisation. High productivity leads to high profit which is necessary for the organisation.

2. More profits:-

Job satisfaction makes people to work harder and produce more with less wastage of resources. This in turn helps to increase the profits of the organisation.

3. Less accidents:-

As the employees are satisfied with their jobs they will not work in a hurry to complete it. There will be less breaking or loss of certain things which in turn leads to less accidents in the organisation.

4. Lack of employee turnover:-

When employees are not satisfied with their jobs, they will change the jobs frequently if they get better opportunities. When there is job satisfaction, employee turnover rate will automatically decrease.

5. Lack of absenteeism:-

Absenteeism refers to remaining away from work frequently for one or the other reason. If the employees are satisfied with the jobs, there will be lack of absenteeism.

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 Subject: Organisational Behaviour Class: M.Com I Year - I sem

University Seal No: _____ Roll No. _____

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I					
II					

Marks reduced to 10

6. Co-ordination :-

There will be co-ordination among the employees because of job satisfaction as they will like the work assigned to them and co-operate with one another in the organisation.

7. Lack of union activities :-

People / Employees form the union when they feel unsecured in the working environment. If there is job satisfaction, such union activities will not be taken place.

8. Better physical and mental health :-

People are able to work peacefully as they have job satisfaction which in turn keeps them physically as well as mentally fit. Better physical and mental health of the employees make them to work better.

9. Better innovative ideas :-

Employees are able to work hard and provide certain innovative ideas for the organisation if they are satisfied with the job.

10. Better environment :-

There will be no complaints and fights in the organisation when there is job satisfaction.

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It creates a better environment in the
organisation. Names of the Student: _____
Subject: _____
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University Seat No: _____
Roll No: _____

Sl. No.	Mark	Percentage	Grade
1			
2			
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Conclusion: Job satisfaction plays an important role on employee performance as they will be satisfied with their work which in turn will be helpful to the organisation.

- X -

36
40

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CLASS	SUBJECT	20/12/22
ROLL No.	DATE	

UNIVERSITY OF
COLLEGE OF
KARWAR (N.K.)
PRELIMINARY EXAMINATION
CLASS: B.Com. III year Roll No. 68
SUBJECT: Auditing & Assurance
DATE: 20/12/2022

I

1) Internal control is the control between the formation of the original plans and coming to the segregation and the overcast

2) Auditing defined by L.K. Diksee the auditing is the examination of the the knowledge to be in the financial statement of preparation of the substructure.

3) Statutory audit is an audit to the accounting and internal audit control over the compulsory co-ordinated by oneself.

4) two objectives of Auditing
 1) to ensure the accountancy end
 2) to ensure the audit & client

5) two difference between accounting and auditing

Basis of difference	Accounting	Auditing
1) Commencement	It starts with book keeping end	It starts with accountancy end
2) Scope	an scope of restricted preparation of the financial statement and their interpretation.	an scope to determine the Agreement between the auditors & client

2. Elements of Internal Control

- ① Competent, trustworthy personnel
- ② Records, financial and other organisational plans.
- ③ Original plans
- ④ Segregation of duties
- ⑤ Supervision
- ⑥ Authorisation
- ⑦ Sound practice
- ⑧ Internal audit
- ⑨ Arithmetic and accounting records.

① Competent, trustworthy personnel

It is the control over by positional view of fool by the completely change do them the trust by the personals to the acquire of the persons. to the view aim by the managing the all govern by all over the significant of their acquisition by the helpful personal way by conducting the the competent trust to the personals. do the management request.

② Records financial and other organisational plans:-

It should be the financial statement and the position of their affairs by to converted to records whole over the organisation and to equate planning to the business and should be appropriate their tools and their outputs. better how show organisation aim of segregation.

③ Original plans :-

Internal position to undertaken by most qualifying interim by the planning in the actual should undertaken whole over the organisation plan.

NAME		TOTAL MARKS
CLASS	SUBJECT	
ROLL No.	DATE	

④ Segregation of duties :-

The duties should be the creation and the must should be the create towards their whole over the financial and other duties to make the internal and external tool can convert and undertaken by the whole of the liability.

⑤ Supervision

It is the supervise by to undertaken to the supervisor, superstructure and can be to the supervise the knowledge and to service their undertaken responsibility to the qualify circumstances.

⑥ Authorisation

It should be signed and to the authorised by the government services whole over undertake back to the India giving their position of business moving allote to backyard community people and rewards

⑦ Sound practice

The sound practice would be the encourage efficiency by the practical knowledge undertaken to speedily and hardworking personality overcoming to the most average to the sound migration

⑧ Internal Audit

Internal audit is the interior to the personnel by themselves and to mostly auditing by the financial position of business undertaking the internal system

① Arithmetic and accounting records:-
Arithmetic is to be calculating the
mean, median and mode of the convert tools
by the Geographical and domestic part
by accounting is the depending the object
to the find out the operating result and
financial position of business and
the accountant has employees to business
preparing financial records.

3r Auditor is the person who can state the
accountancy end and to sepe all
been determined by the agreement between
auditor & client to the ensuring the financial
Statement

Advantages of Auditing

- 1r For the ownership of the business and shareholder.
- 2r For the management
- 3r For the creditor
- 4r For the government bodies
- 5r For others.

1r For the owners of the business and shareholder:-

a) It must be business work preparing by the shareholder

b) It must in the influence to conduct the problem faces by legal rules.

c) It should undertake legal and illegal activity

d) It must be the tool of the present management

2r For the management

a) It should be managing the director of firm

b) It should undertake financial and records

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It must be the management hosting
to the overview by firms.

For the creditor
it must be the long term and short term
tool by the creditors.

It must be the credit to the creditor
it must be credit ability to the forecast.

For the government bodies.

It should be government taxation whole
to the apart them the security
undertaken them.

The government basis had been the income
tax and goods and service tax
by the acts.

For other
it must entwine the insurance policy
undertaken the variety of individuals.

It should overcome the entering fall
by the converting overviews.

It must be the cost controlling by
the habit.

III

1. Duties powers and liabilities of an auditor
Duties of an auditor.

It to make the records of section 143.

It to make records to the auditor section 1(2).

It to make the records by the court.

143 (4)

It must duly prepare section 143 (5)

It duty to prepare the programme 143 (6)

It is to make records of the Section 143.
It is the records can be
verifying by the Sectional 400
can be competent by the edge.
overcame to the habitant contractual
and it should be the records by
the sectional too

It is to make records to the auditor (e)
It is the auditor can control
over the supergation by preparation
of financial position under taken
to the contractual habitant
and can contractually oversee
if they can comparison between
among the audit records.

It is duty to deals Section 143 (6)
to deal approval head of the
dealing transition can subordinate to
convenience by the supergation by
the duty to deals.

liabilities of an auditor can be control
over by the itself.
* It should be the legal contractual substance.
* It must be by the technical edge.
* It can converting safety technical
of the auditor.
* It must be the contractual consequence
to the overload ensuring activities.
* It must writing safeguard to the consumer.
* It can commencement by edging
supergate overboard

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Power of an auditor.

It legal entity encouragement.

It can be predicted among oneself to can converted by the knowledge of optimistic. The forecast should be the auditor to kept beyond the systematic tools by harnessing the addition by means to the auditors of the country.

2) Classification of auditing

① Scope of business.

② Nature of business ability

③ an ownership

④ an method of flexibility

⑤ morality

⑥ legal entity.

① Scope of business:-

It should be the business overload by the ability to prescribed by the nature resources and it should converting the scope to the habitual interim and dot of encouragement should be the morality to be finding the business scope.

② Nature of business ability

It is the business should be convert and recommended the ability to the finding the position of the business and to be the nature of overcoming by the estimating enhancement.

③ An ownership:-

ownership is to be the edge by the owner to

The statement making to the ownership under relating to the services by their ownership and to conduct business loss and to profit making to audit.

(ii) Method of flexibility :-

to the method can be kept by the relying look over the flexible and the methods may be seen the overview by the flexation of the methodology.

(iii) Inevitability :- It is the natural to the answer by the moderate by the natural and influence to inevitable and disorganize overcomes.

3) Audit Planning is the planning to the controlling organising, planning, managing by plan and to the planning is the auditor must know the influence by the think and auditor must have enclosing the overtimes product cost may be influencing by other than other overload and keep building to the planning of the structure moving towards the it must has accounting end, duration at the end of year or the begining year. auditor has truthness & fairness of the financial statement agreement between client and to the qualify the chartered accountant and knowledge of the business.

Advantages :-

1) knowledge to business

2) knowledge of technical statement

3) accounting system

4) client to their enquiry

5) legal circumstances