R

International Journal of Research

Available at https://journals.pen2print.org/index.php/ijr/

e-ISSN: 2348-6848 p-ISSN: 2348-795X Volume 06 Issue 13 December 2019

A Study On Effectiveness Of Training Programme On The Performance Of Employees In Hetero Drugs

G.Vinitha¹, Bandaru Sirisha², Dr. K. Veeraiah³

¹P.G. Scholar, ²Guide, Assistant Professor, ³Head of the Department ^{1,2,3} M.B.A (Human Resource)

^{1,2,3} Marri Laxman Reddy Institute of Technology and Management Email: ¹vinithagardasu6@gmail.com, ²hodmba@gmail.com

ABSTRACT

Training and development of workers is basic in organizations in this period of competition because of the way that organizations need to endure, develop and create. Significantly, training development has turned into an issue of key significance. Albeit numerous scholars have led explore on training and development rehearses in organizations in both creating and created economies, it merits referencing that the majority of the exploration has focused on the advantages of training all in all. There is notwithstanding, constrained spotlight on evaluation of training and Development rehearses in organizations but, training and development of representatives is basic for the survival and growth of any element. To fill this hole, this examination basically analyzes in detail the advantages, methodologies and evaluation procedures connected in training and development of representatives in an organization. The procedure embraced for this examination was arbitrary samplings where 61 managers of eight organizations were chosen for the investigation. The real finding of the investigation demonstrated that training and development workers increments of organizational adequacy and upgrades Competitiveness. The limitation of the investigation is that example size chosen for the examination involved organization in Gaborone city and its encompassing regions. The commitment this examination is that it incites bits of knowledge among owners/managers, policy makers and scholars on how organization training and development practices could be upgraded so as to improve organizational viability and hold human capital.

Keywords: Training, Competitive, Demonstrative, Representatives.

INTRODUCTION

Adequacy Training is an instructive procedure. Individuals can adapt new data, re-learn and strengthen existing information and aptitudes, and in particular have room schedule- wise to think and think about what new alternatives can enable them to improve their viability at work. Powerful trainings pass on important and valuable data that educate members and create aptitudes and practices that can be moved back to the work environment.

The objective of training is to make an effect that endures past the end time of the training itself. The emphasis is on making explicit activity steps and duties that concentrate on joining their new abilities and thoughts back at work.

Training can be offered as expertise development for people and gatherings. By and large, trainings include introduction and learning of substance as a methods for upgrading expertise development and improving working environment practices.

Organizational Development is a procedure that "endeavors to fabricate the



Available at https://journals.pen2print.org/index.php/ijr/

e-ISSN: 2348-6848 p-ISSN: 2348-795X Volume 06 Issue 13 December 2019

ability to accomplish and supportanotheridealexpressthatadvantagesth eorganizationornetworkand the world around them." (From the Organizational Development Network site)OD work suggests making and supporting change.

An OD view point looks at the present condition, the present state, and helps individuals in a group, in a division and as a feature of an establishment distinguish techniques for improving successful execution. In certain circumstances, there may not be anything "incorrectly" right now; the gathering or supervisor may basically be looking for approaches to proceed to create and improve existing connections and execution. In different circumstances, might he there recognizable.

HYPOTHESIS

HO: There is no distinction between in the wake of training execution of workers and employment fulfillment.

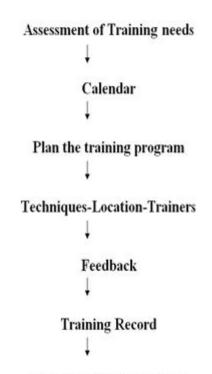
SCOPE OF THESTUDY

The extent of the detailed examination covers top to bottom, the different training rehearses, modules, groups being pursued and is constrained to the organization HETERO DRUGS and its representatives. The diverse training projects consolidated/encouraged in HETERO DRUGS through its resources, outside organizations or expert gatherings. It additionally makes a decision about the upgrade of the learning and abilities of workers and critic is monist adequacy.

The administration of man is significant and testing work. Significant in light of the fact that it is work, not of a dealing with a man . No two people are Similar in mental capacities, conventions opinions and conduct. Individuals are responsive they feel, think and act, hence they can't Be worked like a machine or moved and changed like a format to room design . They

need a reality document dealing with by the executives for is makes workers progressively compelling and gainful.

Training Process



Training Effectiveness form

The path toward preparing the laborers in HETERO DRUGS incorporates six phases and it keeps up the records ordinarily to continue with the strategy these records are kept up by the HRD and IR official.

The methods are according to the accompanying:-

1. Assessment of Training needs:-

The technique at first starts with looking over the laborers in order to find where they are insufficient in faultlessness. This strategy is finished by sending ATN structures to all of the workplaces which is filled by the HRD & IR chief (singular division) evaluates the filled structures and perceives the necessity for preparing of the delegate in their different field.



Available at https://journals.pen2print.org/index.php/ijr/

e-ISSN: 2348-6848 p-ISSN: 2348-795X Volume 06 Issue 13 December 2019

2. Calendar:

At the point when the preparation need is recognized or found in a particular division, the amount of pro shaving a spot with different work places are isolated into different packs according to their individual fields and went into the month to month plan which include:

3. Plan the preparation programs:-

This is made to address the issues and objectives by using the right mix of preparing frameworks, zone and the tutors.

4. Feed Back:

At the point when the preparation venture is driven analysis structure are sent to the workplace head in order to make the structures to be filled by the masters who profited preparing in their specific fields to acknowledge what has acknowledged and more over understudies can do after the preparation program.

5. Training Record:

This record is kept up in order to know the genuine number of preparing activities droveandtheamountofpreparingventuresgon etobytheagentseitheronviable or improvement and length of the undertakings, staff and besides includes profile of the specialist.

6. Effectiveness Form:

The feasibility of preparing is seen by the info structure and preparing recordand thusly the impact of the preparation is reviewed to choose how much goal shave been cultivated. At long last dependent on assessment they loosened up the preparation to improve the action execution of each individual.

RESEARCH METHODOLOGY

Data Collection:

The Researcher has wide assortments of strategies to think about either singleorinblendtheywereassembledfirstasind

icatedbywhetherthisutilization secondary or primary wellsprings of data.

Primary Data:

Data initially gathered for an examination are known as primary data finishingupclosetohomemeetingshoweverqu estionnaire. Alargeportion of the Study for this task depends on primary data itself.

Secondary Data:

Data, which isn't initially gathered rather acquire from distributed on unpublished sources, it known as secondary data it very well may be characterized as data gathered by another person for reason other than tackling the issues. Secondary data for the present investigation is recovered from organization profile and course readings.

LIMITATIONS

The quantity of questionnaires returned may have diminished the legitimacy. Sixty four out of eighty questionnaires were returned and out of these three of them were unfit for use of this investigation as the respondents just addressed the statistic partius tinstead of the part which tends to the targets of the examination.

- 1) Secondly, the training adequacy pointers utilized in this examination depend on emotional reactions to inquiries regarding fundamental creation aptitudes, essential quality devices, and work turnover. A couple of scholars accept that abstract estimates might be dependable as progressively target markers (Dess and Robinson, 1984). In any case, since target markers are accepted to accomplish more noteworthy exactness, it is trusted that future. Studies, time and assets allowing, will utilize both abstract and target proportions of training adequacy, with the goal that examination can be made between the two.
- 2) Thirdly, the investigation did not set up the connection between the techniques



Available at https://journals.pen2print.org/index.php/ijr/

e-ISSN: 2348-6848 p-ISSN: 2348-795X Volume 06 Issue 13 December 2019

for conveying training and training adequacy. Longitudinal data must be gathered and examined over the long haul, or examination made with a fitting control gathering in the event that we are to decide if there is a linkage among training and improved business execution.

3) Fourthly, regardless of whether training frameworks prompts powerful training, how might we legitimize that the advantages of better training legitimize its expenses? In this manner, there is requirement for utility examination might be useful in responding to such an inquiry.

a. Fifty because of constrained size of the example estimate, ends come to by this examination may not be totally appropriate to exceptionally little assembling firms

DATA ANALYSIS & INTERPRETATION

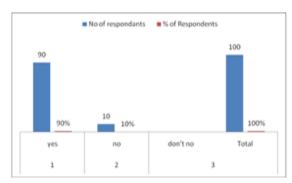
By utilizing 100 questionnaire the required information has been gathered from the workers of the association. For each inquiry in the poll there are three reactions. The level of the different reactions in determined for each inquiry. From these rates the ends and recommendations are readied.

Is your preparation prerequisite distinguished and characterized.

Table: 1

S.ne.	Opinio n	No of Respondents	% of Respondents
1	Yes	90	90%
2	No	10	10%
3	Don't Know	-	-
	Total	100	100%

Graph No: 1



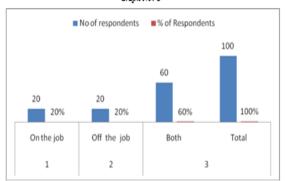
INTERPRETATION:

From the above investigation we can see that 90% of the respondents said that their training necessity is recognized and defined.10% said that it isn't distinguished. From the above information obviously 90% of the respondents communicated that the training necessity is recognized and characterized.

2) What technique you recommend will be better for training. Table no:2

S. no	Opinio n	No of	% of Respondents
		Respondents	
1	On the job	20	20 %
2	Off the job	20	20 %
3	Both	60	60%
	Total	100	100%

Graph No: 2



INTERPRETATION: -

From the above analysis we can see that 60% said that training must incorporate both the techniques. 20% recommended at work method. 20% proposed off the activity strategy. Structure the above information it is clear that the 60% of the respondents are supportive of both the techniques.

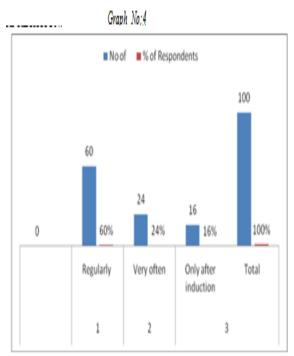


e-ISSN: 2348-6848 p-ISSN: 2348-795X Volume 06 Issue 13 December 2019



3) How regularly the training projects are being masterminded Table No:3

S.200	Opinio n	No of	% of Respondents
		Respondents	
1	Regularly	60	60%
2	Very often	24	24%
3	Only after induction	16	16%
	Total	100	100%



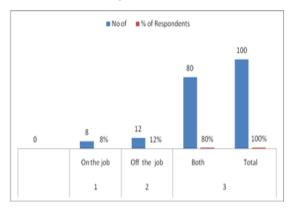
INTERPRETATION:

From the above analysis we can see that.60 % of the respondents said that training system is being orchestrated routinely. 24% of the respondents said that training projects are masterminded all the time. 16 % said that training projects are directed simply after enlistment. From the above information plainly 60 % of the respondents said that training project is being masterminded consistently.

4. By what strategies, you have been given training

S.200.	Opinio n	No of	% of Respondents
		Respondents	
1	On the job	8	8%
2	Off the job	12	12%
3	Both	80	80%
	Total	100	100%

Graph No: 4



INTERPRETATION:

Fromtheaboveanalysiswecanseethat.80% of workerssaidtheyare given training in both the methods.12 % of representatives said they are given training by off the activity strategy. 8 % of the respondents are communicated that the training is given by the technique for hands on strategy. From the above information obviously, 80% of respondents are said that the training is given by both the techniques.

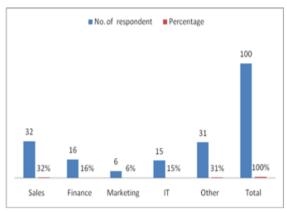
Table 5: Which division would you say you are working?

Working sector	No. of respondent	Percentage
Sales	32	32%
Finance	16	16%
Marketing	6	6%
IT	15	15%
Other	31	31%



Available at https://journals.pen2print.org/index.php/ijr/

e-ISSN: 2348-6848 p-ISSN: 2348-795X Volume 06 Issue 13 December 2019



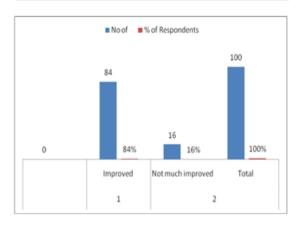
INTERPRETATION:

From the above analysis This demonstrates just 32% of individuals know about the training and development program and 31% of individuals have some learning about it. In any case, 15% of individuals don't know about the training and development alternative.

How discover would you your presentation, subsequent to training?

Table No: 6

S.ne.	Opinion	No of	% of Respondents
		Respondents	
1	Improved	84	84%
2	Not much	16	16%
	improved		
3	Stable	-	
	Total	100	100%



Graph No: 6

INTERPRETATION:

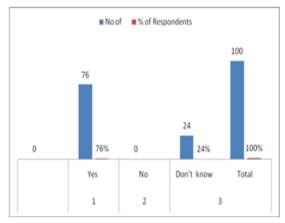
From the above analysis we can see that 84% of the respondents are expressing that their introduction is improved after the training. 16 % of the respondents are expressing that their introduction isn't massively improved .From the above data see that 84 % of the respondents are expressing that their display is improved after that training.

Does training improve the activity learning and aptitudes at all degrees of the association

Table No: 7

S.no.	Opinio n	No of	% of Respondents
		Respondents	
1	Yes	76	76%
2	No	-	-
3	Don't know	24	24 %
	Total	100	100%

Graph No: 7



INTERPRETATION: -From above analysis 76 % of complete respondents are stating that training improves the activity learning and skills.24 % of respondents said that they don't have the foggiest idea. From the above information we can say that 76 % of the respondents have communicated that the training improves the activity learning and skills.

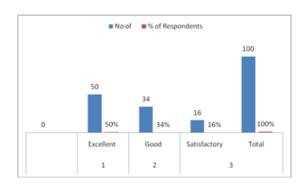


8) After the training, by what method will be the conduct different representatives towards one another?

Table No: 8

S.ne.	Opinio n	No of	% of Respondents
		Respondents	
1	Excellent	50	50%
2	Good	34	34%
3	Satisfactory	16	16%
	Total	100	100%

Graph No: 8



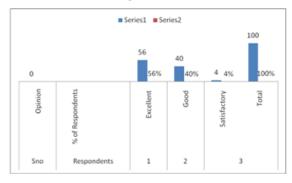
INTERPRETATION:

From the above analysis we can see that 50% of respondents said that in the wake of training conduct of workers towards one another brilliant. 34 % of respondents said that the relations are satisfactory.16 % respondents said that the relations are agreeable. Half of the workers are i.e. 50% are communicated that the relations are astounding.

9) How is the direction from your mentors while training? Table 9:

Sno	Opinion	No of	% of Respondents
		Respondents	
1	Excellent	56	56%
2	Good	40	40%
3	Satisfactory	4	4 %
	Total	100	100%

Graph No: 9



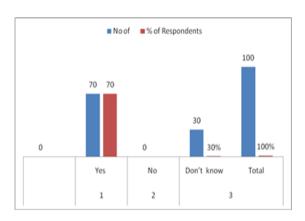
INTERPRETATION: From the above analysis it is obvious that 56 % of respondents said that the direction is great. 40 % of respondents said that the coach's direction is good.4 % of respondents communicated that the mentors direction is palatable. From the above information it is obvious that 56 % of representatives are communicated that the coaches phenomenal.

10) Training breaks down the issues and to settle them.

Table No: 10

S.ne	Opinio n	No of	% of Respondents
		Respondents	
1	Yes	70	70
2	No		•
3	Don't know	30	30 %
	Total	100	100%

Graph No: 10





Available at https://journals.pen2print.org/index.php/ijr/

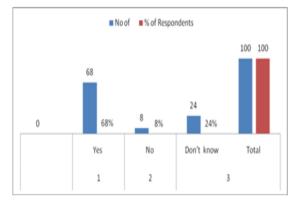
e-ISSN: 2348-6848 p-ISSN: 2348-795X Volume 06 Issue 13 December 2019

INTERPRETATION: - From the above analysis we can see that 70 % of complete respondents are stating that training examines issues and to take fitting actions.30 % of respondents said that they don't know 70 % of absolute respondents are stating that training breaks down issues and to make proper move.

11) Does training improve the connection among Boss Sub-ordinate?

Table No: 11

S.ne.	Opinio n	No of Respondent s	% of Respondents
1	Yes	68	68 %
2	No	08	08%
3	Don't know	24	24 %
	Total	100	100



Graph No:11

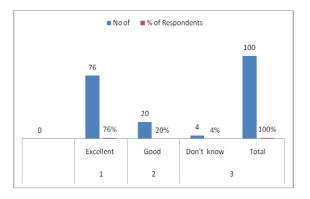
INTERPRETATION: From the above analysis it is clear that.68% of respondents said that training improves the connection among Boss and Sub-ordinate 24% of respondents said that they don't realize 8% of respondents said that training does not improves the relationship.68% of respondents said that training improves the connection between Boss Sub-ordinate.

12) How is the system which is being utilized forgetting criticism in the wake of training?

a) Excellent b)Good c) Satisfactory Table no12

Adequacy of method received in the wake of training

S.no	Opinion	No. of	% of Respondents
		Respondents	
е	Excellent	76	76 %
2	Good	20	20%
3	Don't know	4	4%
	Total	100	100 %



INTERPRETATION:

From the above obvious that. 76% of complete respondents said the input is incredible in the association. 20% of the respondents said that the input is great. 4% of the respondents are happy with the input. From the above information it is seen that 76% of the respondents communicated that the criticism is astounding.

13) Does the training encourages representatives conform to change.

a) Yes b)No c) Don't know Table no.13

Training and its effect on change the executives.

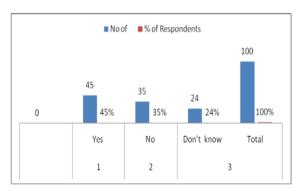
S.no	Opinion	No. of	% of Respondents
		Respondents	
1	Yes	45	45%
2	No	35	35%
3	Don't know	24	24%
	Total	100	100 %

®

International Journal of Research

Available at https://journals.pen2print.org/index.php/ijr/

e-ISSN: 2348-6848 p-ISSN: 2348-795X Volume 06 Issue 13 December 2019



INTERPRETATION:

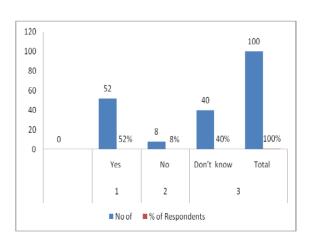
From the above analysis it is gathered that. 45% of respondents said that training encourages them to conform to change. 25% of the respondents said NO 20% of respondents said that they don't know. It is reasoned that 45% respondents said that training encourages then to modify changes.

- 14) Does training help an individual to deal with pressure, strain and strife.
- a) Yes b)No c) don't have the foggiest idea

Tableno.14

Training and its help with taking care of pressure, strain and strife.

S.no	Opinion	No of	% of Respondents
		Respondents	
1	Yes	52	52%
2	No	08	08%
3	Don't know	40	40%
	Total	100	100 %



Interpretation:

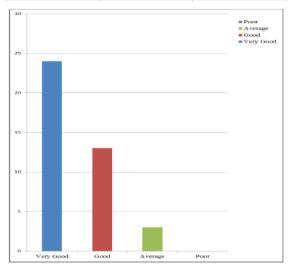
From the above analysis plainly. 52% of respondents said that training causes an individual to deal with pressure. 40% of respondents said no.

8% of the workers are communicated that no.

The above information specifies that 52% of the workers said that training encourages an individual to deal with pressure.

15. Table demonstrating the representatives rating of training framework Offices gave in the association

Criteria	No. of Respondents	% of Respondents
Very Good	72	60
Good	23	33
Average	5	7
Poor	0	0
Total	100	100



INTERPRETATION:

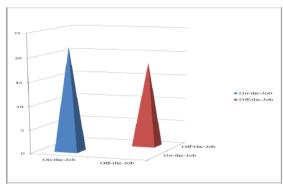
From the above analysis 60% of the representatives appraised the training

Framework office gave in the association as generally excellent,33% of workers evaluated it as great and 7% of the representatives appraised it as normal.

e-ISSN: 2348-6848 p-ISSN: 2348-795X Volume 06 Issue 13 December 2019

16.Table demonstrating the Employees favored training strategy

Criteria	No. of Respondents	% of Respondents
On-the-Job	66	55
Off-the-Job	34	45
Total	100	100

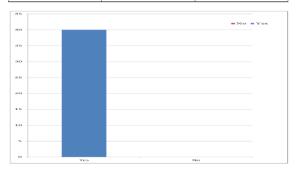


INTERPRETATION:

From the above analysis, 55% of the representatives lean toward On-the-Job Training strategy and 45% of the workers favor Off-the-Job training technique

17. Table demonstrating the level of representatives who passion their training needs to their Superiors.

Criteria	No. of Respondents	% of Respondents
Yes	100	100
No	0	0
Total	40	100

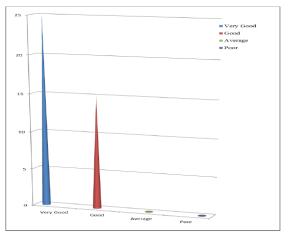


INTERPRETATION:

From the above analysis, 100% of the representatives in the worry have Passed on their requirement for training to their chiefs

18. Table demonstrating the appraisals of mentors by their representatives.

<u> </u>			
Criteria	No. of Respondents	% of Respondents	
Very Good	75	63	
Good	25	38	
Average	0	0	
Poor	0	0	
Total	100	100	



INTERPRETATION:

From the above analysis 63% of the representatives evaluated their coaches Leading the training programs in the association as generally excellent and the staying 38% of workers appraised them as great

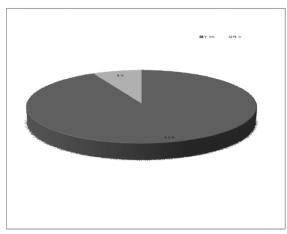
19. Table demonstrating the representatives acknowledgment of occupation Fulfillment because of training exercises

Criteria	No. of Respondents	% of Respondents
Yes	91	93
No	9	8
Total	100	100



Available at https://journals.pen2print.org/index.php/ijr/

e-ISSN: 2348-6848 p-ISSN: 2348-795X Volume 06 Issue 13 December 2019

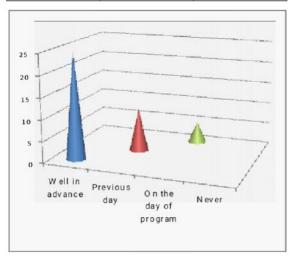


INTERPRETATION:

From the above analysis, 93% of the representatives have accomplished occupation fulfillment because of training exercises and the remaining 8% of the workers have not accomplished employment fulfillment from these training exercises.

20. Table appearing about the data verified about the training program

Criteria	No. of Respondents	% of Respondents
Well in advance	60	63
Previous day	25	25
On the day of program	15	12
Never	0	0
Total	100	100



INTERPRETATION:

From the above analysis, 63% of the representatives get the data about the Training system well ahead of time,10% of the workers get data just the day preceding and 5% of the representatives never get the data.

21. Table demonstrating the representatives acknowledgment of changes in work after the training programs.

Criteria	No. of Respondents	% of Respondents
Yes	88	90
No	12	10
Total	100	100



INTERPRETATION:

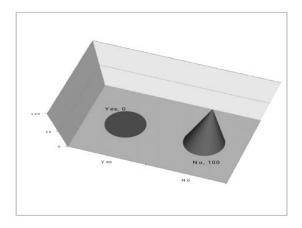
From the above analysis, 90% of the representatives acknowledge that there is change in their working strategy after the training programs.10% of the representatives don't acknowledge that there is an adjustment in their working style after the training programs.



e-ISSN: 2348-6848 p-ISSN: 2348-795X Volume 06 Issue 13 December 2019

22. Table appearing about the stipends paid during the training program.

Criteria	No. of Respondents	% of Respondents
Yes	0	0
No	100	100
Total	100	100



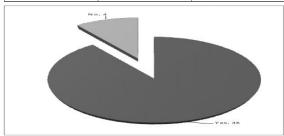
INTERPRETATION:

From the above analysis 100% of the workers state that there is no stipends paid during the training programs.

23. Table appearing about the formal input session held in the wake of

Training programs

Criteria	No. of Respondents	% of Respondents
Yes	88	90
No	12	10
Total	100	100

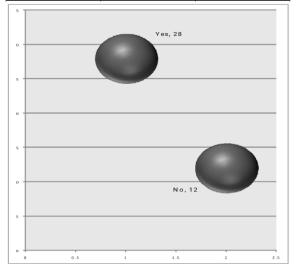


INTERPRETATION:

From the above analysis, 90% of the employee essay that they have a formal Feedback session after every training program but 10% of the employee essay that they don't have such a feedbacks session

24. Table showing about the measurement of performance after training.

Criteria	No. of Respondents	% of Respondents
Yes	72	70
No	28	30
Total	100	100



INTERPRETATION:

From the above analysis,70% of the representatives state that their Presentation is being estimated after the training programs. In any case, the staying 30% of the workers state that there is no such estimation of execution in the wake of training

TEST OF HYPOTHESIS:

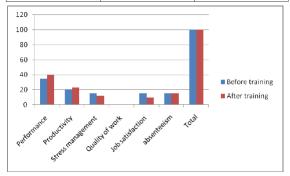
HO: There is no distinction between in the wake of training execution of workers and Employment fulfillment



Available at https://journals.pen2print.org/index.php/ijr/

e-ISSN: 2348-6848 p-ISSN: 2348-795X Volume 06 Issue 13 December 2019

Criteria	Before training	After training
Performance	35	40
Productivity	20	23
Stress management	15	12
Quality of work	0	0
Job satisfaction	15	10
absenteeism	15	15
Total	100	100



INTERPRETATION:

From the above trial of speculation it is presumed that invalid theory i.e., HO is rejected.

ELECTIVE HYPOTHESIS:

HO1:There is distinction between in the wake of training execution of workers and Occupation fulfillment. From the above trial of speculation it is presumed that elective theory i.e., HO1 is acknowledged.

FINDINGS, SUGGESTIONS & CONCLUSION FINDINGS

- 1. The preparation ventures are engineered routinely in the affiliation.
- 2. In the affiliation both at work and off the action are sought after.
- 3. In the affiliation preparing essential is perceived and portrayed.
- Employee execution resulting to preparing is improved.
- 5. The course from coaches while preparing is wonderful.
- 6 The analysis in the wake of preparing is incredible.

- 7. Most of the respondent conveyed that preparation improves the action learning and capacities.
- 8. The delegates feel that preparation improves the association among Boss and Subordinate.
- 9. The delegates feel that preparation appreciates the primary techniques.
- 10. Majority of delegates feels that preparation makes the affiliation a predominant workplace.

SUGGESTIONS

- 1.All together preparing to accept a positive working the affiliation the methodologies about preparing and advancement should be passed on to the understudies.
- 2 Affiliation should take the issues of preparing and improvement of agents since arranged laborers will assist the relationship with adapting to any alterations in the business condition.
- 3. All together the relationship to remain purposely arranged in the business condition or to be viable in giving quality respects the overall population, there is prerequisite for both existing and new specialists should be arranged reliably.
- 4. Strategies used to plan laborers should be picked after wary idea of the students and the affiliation needs.
- 5. Techniques must be made identifies with preparing and improvement of agents in a relationship before e doing the preparation modified. These key procedures should be grasped to ensure that preparation programming architects are consistent with the general focuses of the affiliations.
- 6.Thusly, there should be clear and trustworthy linkage between preparing ampleness and the fulfillment to key definitive objectives. The system should be established on making reasonable preparing altered of data gathering, issue unmistakable confirmation, and conditions and consistent outcomes



Available at https://journals.pen2print.org/index.php/ijr/

e-ISSN: 2348-6848 p-ISSN: 2348-795X Volume 06 Issue 13 December 2019

- examination and game plan improvement.
- 7. Furthermore, affiliations need to in a general sense change approaches for preparing of laborers to ensure that the preparation is and at passing on key goals of the affiliation

CONCLUSION

The revelations of this assessment reinforce the composing study in number of key locales. At first, affiliations will when all is said in done see the necessity for, and ability of, preparing designers for their existence.

Regardless,(Tennantetal,2002) fights that it is flawed whether the significance of preparing is sufficient to comprehend the significant focal points of social change and capacity advancement prompts the affirmation of business benefits. Laborer preparing and improvement of agents is a noteworthy issue for affiliations when all is said in done, and it is particularly an issue for all relationship in both private and open division in view of the potential loss of beneficial data and capacities with the trip of key people inside the affiliation.

Affiliations know about this reality and the larger part watches agent preparing and improvement as a noteworthy need in affiliation. Since the workforce is getting progressively different, preparing is a 'flat out need'. It is fundamental to direct preparing sufficiently for any relationship to perceive there spectable assortment of delegates. More over there is prerequisite for appraisal and relentless improvement of preparing and advancement programs in a relationship to check its reasonability.

Affiliations stay to benefit either really or in an indirect manner from preparing and improvement of laborers. In particular, the agents who are a bit of the affiliations that are centered around preparing gain by and large from their preparation to the extent improved occupation execution, work satisfaction, work motivation, chances of progression, capacities level, participation, move of aptitudes and learning and correspondence. Additionally, affiliations that are centered around preparing increase a good position over non-submitted firms concerning specialist preparing and improvement.

BIBLOGRAPHY BOOKS

- AshokBanerjee-FinancialAccounting– AManagerialEmphasis–ExcelBooks– 2005.
- 2. Collis–Business Accounting –Palgrave Macmillan–2007.
- 3. Khan M Y Jain P. K–Management Accounting: Text, issues and cases fourth Edition–TataMcGrawHill–2007.
- 4. Pandikumar-Management Accounting Excel Books–2007.
- Ramachandran N Konkani Kumar Ram
 -Financial Accounting For Management-TataMcGrawHill 2006.
- 6. Robert Anthony David Hawkins Kenneth A. Merchant Accounting Text and Cases Tata McGrawHill–2007.
- 7. S. K Bhattacharyya John Deaden Costing for Management–VikasPublishing–2002.
- 8. S.N Maheswari S. K Maheswari Accounting for Management–Vikas Publishing–2006.

Sites

- 1. en.wikipedia.com
- 2. Info.shine.com
- 3. www.ask.com
- 4. wwwultracements.com
- 5. www.google.com
- 6. www.indiacatalog.com
- 7. www.inventoryquzz.com
- 8. www.reportjunction.com
- 9. www.scribed.com
- 10. www.yahoo.com