

BOOK REVIEW

Cost Accounting - V. Rajeshkumar & R.K. Sreekantha

**Vittam Publications, 001, Krishna Residency, 7th 'A' Cross, J.P. Nagar VI Phase
K.R. Layout, Bengaluru 560 078; First Edition, 2014, pp1-387+xv**

Reviewer: N.S. Viswanath

Accounting is a discipline of maintaining statements concerning inflow and outflow of money in an organization. The art of maintaining accounts is formatted depending upon what the practitioner's aim at deriving from these statements. Cost accounting is an area where application orientation is made for materials, labour, overheads and the like. The present book under review is written by two celebrated professors in accounting and finance. The book is written in a lucid style which is easily readable by students and practitioners. The concepts and the basic theory of accounting connected with costing have been detailed well. The book concentrates on solutions to problems by application of several methods to the problems of the organization. The formats of the computations made and the final interpretations of the solutions are done in style to the unique way of teaching. At the end of each chapter, problems have been solved to enable students practice and internalize solutions.

The book is divided into five chapters is well suited for students at the Undergraduate level who study accounting and practices. Any student who uses this book and continue practice the problems solved would practice on problem solving in cost accounting and application areas. This book has made cost accounting easy and is stated to cover the fourth semester syllabus of commerce and management programme of Bangalore University.

The authors command praise from the reviewer for their inimitable style of writing. The book would do well in the market if coverage is expandable to cost accounting in several organizations-public and private sector- in India. Some elements of cost accounting in western countries under different currency systems can be attempted. The authors are advised to expand the publication by covering wider areas in cost accounting.

BOOK REVIEW

**CASE INCIDENTS IN HUMAN RESOURCE MANAGEMENT - Understanding Cases with Cartoons:
D. Gopapla Krishna: I.K. International Publishing House Pvt. Ltd., S-25, Green Park Extension,
Uphaar Cinema Market, New Delhi-110 016, India, First Edition, 2014, pp1-129+iv.**

Reviewer: N.S. Viswanath

The book under review is an anthology of 50 cases in HRM. There are several cases reported and being used as materials for classroom room discussions. The present book under review appears to be unique on two fronts: first, it is based on the broader philosophy as revealed by Buddha, The Bhagawan. Secondly, each case is associated with cartoons which reflect in symbols the criticality of HR cases. The whole gamuts of HR from ethics to misuse have been succinctly written. The case begins with ethics, later on the source of selection, qualifications, safety, managing accidents, handling deaths, handling women issues, advertisements for selection, sexual harassments and scandals have been discussed. Each case projects a domain of HR. While motivation alone may not lead to better performance, punishments for threats, corruption or any other form of unruly human behaviour may not scuttle performance. Any organization will have pinpricks in dealing with people.

The author stresses in creating a new work culture by treating employees of several demographic parameters. The confluence of the old and new has been discussed with a command on HR problems. The case relating to 'Mass Leave' invites the attraction of any HR Manager in dealing with threats to the organization by employees. All these cases can be used in dealing with themes of HR to the students of an MBA programme.

The author deserves hearty congratulations for documenting cases in HR on the basis of strong foundations of human existence. The book has a foreword from Dr. Chiraprapha Tan Akaraborworn, Former Dean, School of HRD, National Institute of Development Administration, Bangkok, Thailand who has characterized this work as "Edutainment Book". The book is dedicated to three personalities whom the author considers them as symbols for 'upholding values'