

LESSON 34

MANAGEMENT DEVELOPMENT

Hi Friends,

In previous few units you have studied the entire training and development process.

As you know that Management development is different than training. In this unit you are given

(A) Introduction

(B) Essential Ingredients Of The Management Development Programmes

(C) Techniques Of Management Development

(D) Selection Of Techniques

(E) Training And Development For International Assignment

Lets us first understand : -

What is Management Development?

Management development is a systematic process of growth and development by which the managers develop their abilities to manage. So it is the result of not only participation in formal courses of instruction but also of actual job experience. It is concerned with improving the performance of the managers by giving them opportunities for growth and development.

Role of the Organisation:

"The role of the company in management development is to establish the programme and the development opportunities for its present and potential managers. Just exposing the employees to lectures, case studies, readings, job rotation, assignments and the like does not guarantee that they will learn. What is more important is the effort of the individuals. Each individual has to make his own contribution to the development of himself, as others can only create the opportunity. The saying "We can take the horse to the water but we cannot make it drink" cannot be forgotten here.

"Executive development is eventually something that the executive has to attain himself. But he will do this much better if he is given encouragement, guidance and opportunity by his company. The role of the company is to provide conditions that accelerate the growth. And these conditions should be part of the organizational climate itself, in order to be away from the unrealistic expectation that we can create and develop managers only in class room.

Who is a Manager and What Does He Do?

The word manager has been used to mean people at different levels of hierarchy. To some, the term means only the top man at the top rung of the ladder. To others a

manager is any person who supervises others. But in fact to be called a manager one neither have to be at the top of the organisation, nor should one necessarily supervise others. All those who perform all or some of the basic functions of management to some degree regularly or occasionally can be called managers. Needless to say that their actions have significant impact on the performance of the part or whole of the organisation. So a scientist who keeps himself to the laboratory is as much a manager as a foreman who supervises a group of workers. Even a worker may be considered a (potential) manager for the purpose of management development, one of the objectives of which is to create management succession.

Characteristics of Managers

(i) He moves rapidly from job to job. It now takes 20 years on the average to rise from the first level manager to president, during which time there are seven geographical moves, 11 positional ones, and countless numbers of special and project assignments. More than before, the successful manager's career may include moving from one company to another.

(ii) He is flexible, realistic and sensitive to the complexities of his work environment. Compared with less successful managers, he is both challenged by, and comfortable in, situations filled with high risk and ambiguity..

(iii) He earns his spurs by handling critical assignments, which are more important than routine work done well.

(iv) Very often, he has a "sponsor", someone from the higher management who is impressed by his abilities, finds him useful to have around, and who looks after his interests. It helps if the sponsor is himself moving up rapidly.

(v) He engages in "anticipatory socialization"; at each stage he copies the values of those who are a step above him.

(vi) He is not necessarily an "organisation conformist". High level managers tend to be more "inner directed" and less "outer directed" and less concerned with pleasing others than are those at lower levels.

Knowledge and Skills of the Manager

Though the composition of the skills is the same for all managers at all levels, their (contents) proportion differs depending on the level at which a manager is and also the nature of the work he does. A foreman requires more of technical skills and human skills. He must be able to teach his men the technical aspects of the products and processes. He must also be good at human relations in order to motivate, co-ordinate and direct his subordinates.

Technical skills are less important whereas the conceptual skills are especially important at the top level. Human skills are important at all levels. It should also be remembered that, at the same level the skills required of a production executive differ from that of a marketing executive.

Whose Responsibility?

Though the success of the Management Development depends on the commitment of executives at all levels, its launching should be done by the chief of the organisation, since it is a fundamental policy decision that involves time, various resources and

organisational efficiency. Planning and administration of the programme maybe handed over to a committee composed of senior executives, while the day-today administration of the same can be performed by the personnel department.

Evolution of Management Development

Efficient and loyal workers were promoted to the supervisory or management positions and it was soon realised that "Superior workers do not necessarily make superior managers. This realisation necessitated the need for planned programmes for the selection, training and development of managerial personnel."

Formal management development programmes started emerging in the late 1940s and 1950s. Several forces have operated to cause the expansion of management development activities. To name only a few

1. Shift from owner managed to professionally managed enterprises.
2. Management has been recognised as a distinct kind of occupation consisting of acquired skills and a unified body of knowledge.

Objectives of Management Development

The management development programmes are organised with a view to achieving specific objectives. They are:

Management Development

- (1) To overhaul the management machinery.
- (2) To improve the performance of the managers.
- (3) To give the specialises on overall view of the functions of an org~nisation and equip them to co-ordinate each other's efforts effectively.
- (4) To identify the persons with the required potential and prepare them for senior positions.
- (5) To increase the morale of the members of the management group.
- (6) To increase the versatility of the management group.
- (7) To keep the executives abreast with the changes and developments in their respective fields.
- (8) To create the management succession which can take over in case of contingencies.
- (9) To improve thought process and analytical ability.
- (10) To broaden the outlook of the executive regarding his role position and responsibilities.
- (11) To understand the conceptual issues relating to economic, social, and technical areas.
- (12) To understand the problems of human relations and improve human relations skills.
- (13) To stimulate creative thinking.

Achievement of the above stated objectives is very difficult as some factors inhibits the management development process. Exhibit 9.2 depicts the factors inhibiting management development.

Factors Inhibiting Management Development

- (i) Job security of the employees, its stability, and pension; these slow down the mobility of employees and check the recruitment of younger people;
- (ii) Supervisors at different levels, especially in the middle management, often feel trapped. They are "frozen", i.e., there is little prospect of their promotion because of the limited opportunities for advancement available in an establishment. This is especially the case if a man is not ego-involved and does not take pride in his job.
- (iii) Home ownership, home-sickness, close ties with one's family, community and social activities inhibit development to a large extent; and when these are accompanied by the absence of job security and chances of promotion, the employees tend to stress the non-job aspects of their lives.
- (iv) Relations between superiors and subordinates are often not conducive to management development. When a subordinate is afraid of the wrath of his superiors, or when no challenging situations are often to him, the chances of his development are greatly reduced. The superior also finds little incentive for developing subordinates despite lip services, partly because he does not have much time for it, and partly because of his reluctance to promote subordinate lest he lose a good worker and may have to train fresh personnel of unknown quality.

ESSENTIAL INGREDIENTS OF THE MANAGEMENT DEVELOPMENT PROGRAMMES

The essential ingredients of the management development programme can be explained through the steps of management development process.

The important steps or ingredients of a management development programmes are:

- (i) Analysis of Organisational Present and Development Needs.
- (ii) Appraisal of Present Management Talent.
- (iii) Inventory of Management Manpower.
- (iv) Planning of Individual Development Programme.
- (v) Establishment of Development Programme.
- (vi) Evaluation of the Programme.

Basic Requisites for the Success of Management Development Programmes

(i) The top management should accept responsibility for getting the policy of development executed. For this purpose, a senior officer may be placed in charge to initiate and implement the MDP (Management Development Programme).

(ii) Management development is essentially a "line job". It takes place on the job and involves both the man and his boss.

(iii) Every manager must accept direct responsibility for developing managers under his control on the job, and a high priority should be given to his task.

(iv) Management development must be geared to the needs of the company and the individual.

(v) A policy of *promotion from within* is a necessary incentive for managers to

develop in an organisation.

(vi) Management development starts with the selection of the right material for managerial ranks. It is essential to ensure that really good material is fed into the programme at the entry levels.

(vii) There should be a realistic time table in accordance with the needs of a company. This time table should take into account the needs for managerial personnel over a sufficiently long period and the resources which are available and which will be required.

In our view, the management development programme should be based on a definite strategy, which should spell out the type, coverage and objectives of the programme. The multitier supervisory and management development programme should start from the first line supervisor and go all the way up to the top management.

(i) *Analysis of Organisational Present and Developmental Needs:* The decision to launch a management development programme having been made, the next thing to do is the close and critical examination of organisational present and future developmental needs. We should know how many and what type of managers are required to meet the present and future needs. An examination of the organisational Management Development structure in the light of the future plans of the organisation should help one know what the organisation requires in terms of functions, departments and executive positions.

Having got the above information it is easy to prepare the descriptions and specifications for all management positions which in turn, gives us the information as to the kind of education, experience, training, special knowledge, skills and personal traits required for each job.

A comparison of the existing talents plus those that can be developed from within those required to meet the projected needs will help the top management make a policy decision as to whether it wishes to fill those positions from within the organisation or from outside sources.

(ii) *Appraisal of Present Management Talent:* In order to make the above suggested comparison, a qualitative assessment of the existing management talent should be made and an estimate of their potential for development should be added to that. Only then can it be compared with the projected required talent.

(iii) *Inventory of Management Manpower:* This is prepared to have a complete information about each executive in each position. For each member of the management team, a card is prepared listing such data as name, age, length of service, education, work experience, training courses completed, health record, psychological test results and performance appraisal data etc. The selection of the individuals for the management development programme is made on the basis of the kind of background they possess. The management may set certain standards in terms of each of the above factors mentioned on the cards to qualify for the management development programme.

Such information when analysed discloses the strengths as well as the deficiencies of managers in certain functions relative to the future needs of the organisation.

(iv) *Planning of Individual Development Programmes:* Guided by the results of the performance appraisal which indicate the strengths and weaknesses of each of his subordinates the executive performs this activity of planning of individual development

programmes. "Each of us has a unique set of physical, intellectual, emotional characteristics. Therefore, a development plan should be tailor made for each individual."

It would be possible to impart knowledge, skills and mould behaviour of human beings, but it would be difficult to change the basic personality and temperament of a person once he reaches adulthood stages

(v) *Establishment of Development Programmes*: It is the duty of the HR department to establish the well-conceived development opportunities.

The HR department has to identify the existing; level of skills, knowledge etc., of various executives and compares them with their respective job requirements. Thus, it identifies developmental needs and will establish specific development programmes like leadership courses, Management games, Sensitivity training. The department may not be in a position to organise development programmes for executives at the top level as could be organised by reputed institutes of management. In such situations, top management deputed certain individuals to the executive development programmes organised by the reputed institutes.

Branching networks

Resource allocation

Using a computer with these techniques Simulation including Monte Carlo method Queuing Theory.

How to improve product quality and reliability?

Statistical quality control

Process control by computer, including Evolutionary operation, and

Adaptive control.

How to cope with complex mixes?-such problems as: several factories, delivery to many customers, or several products from many raw materials available from many different sources, or several products profitability made by several process, etc. Mathematical programming by computer, including

Linear programming

Quadratic programming

Separable programming

Integer programming

Dynamic programming

How to cut labour costs?

Method study

Incentive schemes

Ergonomics

Productivity bargaining.

How to improve labour relations?

Job relations programme

Human Resource

How to improve training methods?

Teaching machines

Business games.
How to bring order and equity into wages and salary schemes?
Job description
Job evaluation
Merit rating
Salary progressing curves
Time-span discretion.
How to recruit the right number of the right type of people?
Manpower planning
Intelligence, personality and aptitude tests.

Purchasing

How to check quality and reliability of raw materials?
Statistical quality control including quality protection
Statistical sampling methods including sequential stocks?
How to cut down the cost of purchasing an holding stocks?
Statistical stock control
Methods of forecasting demand (see under marketing)
Economic batch re-ordering quantities
Simulation by computer.

Research

How to reduce the time taken to complete research?
Method study
Critical path methods including

Management Development

PERT/COST
Branching networks
Research allocation
Using a computer with these techniques
Statistical design of experiments
Scientific calculations by computer
Simulation by computers

Learning is haphazard without background and, learning can never be called true learning if it is just theory without practice. When on-the-job training is properly balanced with the class-room training, the real learning takes place.

The following are some of the important on-the-job and off-the-job techniques of management development.

Important Techniques of Management Development

On-the-job Techniques

Coaching Job Under Multiple
Rotation Study Management

Off-the-job Techniques

The Case Method
Incident Method

Grid Training

On-the-Job Techniques

These are the most widely used techniques. No other technique may interest the trainee so much as these do, since the location of the learner is not an artificial one as the class-room. The success of these techniques depends on the immediate supervisor and how good a teacher he is. On-the-job techniques are especially useful for certain groups like scientific and technical personnel

Though the costs of training initially appear to be low they may turn out to be high when wastages of all kinds are considered under this type of training.

This method of learning in isolation may prove to be inadequate but in combination with the other techniques will be excellent. The important on-the-job training techniques are: coaching, job rotation, I under study, multiple management

Coaching: In coaching the trainee is placed under a particular supervisor who

Business security

Game training

Role Playing
in Basket Method.

Simulation

Conferences

acts as an instructor and teaches job knowledge and skills to the trainee. He tells him what he want him to do, how it can be don\! and follows up while it is being done and correct errors.

"Coaching should be distinguished from counselling. Counselling... involves a discussion between the boss and his subordinates of areas concerned with the man's hopes, fears, emotions, and aspirations. It reaches into very personal and delicate matters. To be done correctly, counselling demands considerable background and ability on the part of the counsellor. If carried out poorly, it may do considerable damage. "7

The act of coaching can be done in several ways. The executive apart from asking them to do the routine work, may ask them to tackle some complex problem by giving them chance to participate in decision-making.

One of the important limitations of this technique is that the individual cannot develop much beyond the limits of his own boss's abilities

Job Rotation: The transferring of executives from job to job and from department to department in a systematic manner is called Job Rotation. When a manager is posted to a new job as part of such a programme, it is not merely an orientation assignment. He has to assume the full responsibility and perform all kinds of duties.

The idea behind this is to give him the required diversified skills and a broader outlook, which are very important at the senior management levels. It is upto the

management to provide a variety of job experiences for those who have the potential for higher ranks before they are promoted.

Job rotation increases the interdepartmental co-operation and reduces the monotony of work. It makes the executives in general management and does not allow them to confine themselves to their specialised field only.

Under Study: "An under study is a person who is in training to assume at a future time, the full responsibility of the position currently held by his superior." This method supplies the organisation a person with as much competence as the superior to fill his post which may fall vacant because of promotion, retirement or transfer.

As under study may be chosen by the department or its head. He will then teach what all his job involves and gives him a feel of what his job is. This under study also learns the decision-making as his superior involves him in the discussion of daily operating problems as well as long-term problems. The leadership skills can also be taught by assigning him the task of supervising two or three people of the department.

Multiple Management: Multiple Management is a system in which permanent advisory committees of managers study problems of the company and make recommendations to higher management. It is also called Junior-board of executives system. These committees discuss the actual problems and different alternative solutions after which the decisions are taken.

The technique of multiple management has certain advantages over the other techniques. They are:

- (i) Members have the opportunity to acquire the knowledge of various aspects of business.
- (ii) It helps to identify the members who have the skills and capabilities of an effective manager.

Off-the-Job Techniques

Because of the fact that on-the-job techniques have their own limitations, these off-the-job techniques are considered important to fill those gaps. The following are some of the important off-the-job techniques:

- (1) The case study.
- (2) Incident method.
- (3) Role playing.
- (4) In basket method.
- (5) Business game.
- (6) Sensitivity training.
- (7) Simulation.
- (8) Grid training.
- (9) Conferences.
- (10) Lectures

(1) *The Case Study:* Cases are prepared on the basis of actual business situations that happened in various organisations. The trainees are given cases for discussing and deciding upon the case. Then they are asked to identify the apparent and hidden

problems for which they have to suggest solutions. .

The situation is generally described in a comprehensive manner and the trainee has to distinguish the significant facts from the insignificant, analyse the facts, identify the different alternative solutions, select and suggest the best. This whole exercise improves the participant's decision-making skills by sharpening their analytical and judging abilities.

(2) *Incident Method*' This method was developed by Paul Pigors. It aims to develop the trainee in the areas of intellectual ability, practical judgement and social awareness.¹⁰ Under this method each employee developed in a group process. Incidents are prepared on the basis of actual situations which happened in different organisations. Each employee in the training group is asked to study the incident and to make short-term decisions in the role of a person who has to cope with the incident in the actual situation. Later, the group studies and discusses the incident and takes decisions relating to incident, based on the group interaction and decisions taken by each member. Thus, this method is similar to a combination of case method and in basket method.

(3) *Role Playing*: A problem situation is simulated by asking the participants to assume the role of particular person in the situation. The participant interacts with other participants assuming different roles. Mental set of the role is described but no dialogue is provided.

The whole play may be tape-recorded and the trainee may thus be given the opportunity to examine his or her own performance.

Role playing gives the participants vicarious experiences which are of much use to understand people better. This method teaches human relations skills through actual practice. The exemplary role playing situations are: a grievance discussion, employment interview, a sales presentation etc.

(4) *In Basket Method*' The trainees are first given background information about a simulated company, its products, key personnel, various memoranda, requests and all data pertaining to the firm. The trainee has to understand all this, make notes, delegate tasks and prepare memos within a specified amount of time. Abilities that this kind of exercise develops are: "(i) situational judgement in being able to recall details, establish priorities, interrelate items and determine need for more information, (ii) social sensitivity in exhibiting courtesy in written notes, scheduling meetings with personnel involved and explaining reasons for actions taken, and (iii) willingness to make decision and take action."

(5) *Business Games*: Under this method, the trainees are divided into groups or different teams. Each team has to discuss and arrive at decisions concerning such subjects as production, pricing, research expenditure, advertising etc., assuming itself to be the management of a simulated firm. The other teams assume themselves as competitors and react to the decision. This immediate feedback helps to know the relative performance of each team. The team's cooperative decision promotes greater interaction among participants and gives them the experience in cooperative group

processes.

All this develops organisational ability, quickness of thinking, leadership qualities and the ability to adopt under stress.

(6) *Sensitivity Training*: The main objective of sensitivity training is the "Development of awareness of and sensitivity of behavioural patterns of oneself and others." This development results in the (i) increased openness with others, (jj) greater concern for others, (ijj) increased tolerance for individual differences, (iv) less ethnic prejudice, (v) understanding of group processes, (vi) enhanced listening skills, (vii) increased trust and support.

The role played by the trainee here is not a structured one as in role play. It is a laboratory situation where one gets a chance to know more about himself and the impact of his behaviour on others. It develops the managerial sensitivity, trust, and respect for others. One of the limitations of sensitivity training is that it exacts a huge emotional cost from the manager.

(7) *Simulation*: Under this technique the situation is duplicated in such a way that it carries a closer resemblance to the actual job situation. The trainee experiences a feeling that he is actually encountering all those conditions. Then he is asked to assume a particular role in the circumstances and solve the problems by making a decision. He is immediately given a feedback of his performance.

One of the limitations of this method is that it is very difficult to duplicate the situation to the extent of making the trainee feel the pressures and realities of actual decision-making on the job. The very fact that the trainee knows that it is an artificial situation prevents him from experiencing all that he experiences in real job situation.

(8) *Managerial Grid*: It is a six phase programme lasting from three to five years. It starts with upgrading managerial skills, continues to group improvement; improves inter group relations, goes into corporate planning, develops implementation method and ends with an evaluation phase. The grid represents several possible leadership styles. Each style represents a different combination of two basic orientations concern for people and concern for production.

(9) *Conferences*: A conference is a meeting of several people to discuss the subject of common interest. But contribution from members can be expected as each one builds upon ideas of other participants. This method is best suited when a problem has to be analysed and examined from different viewpoints.

It helps the members develop their ability to modify their attitudes. Participants enjoy their method of learning as they get an opportunity to express their views.

The success of the conference depends on the conference leader. In order to make the conference a success, the conference leader must be able to see that the discussion is thorough and concentrate on the central problem by encouraging all the participants to develop alternatives and present their viewpoints and by preventing domination by a few participants.

(10) *Lectures*: It is the simplest of all techniques. This is the best technique to

present and explains series of facts, concepts, and principles. The lecturer organises the material and gives it to a group of trainees in the form of talk. The main uses of lectures in executive development are:

- (i) It is direct and can be used for a larger group of trainees.
- (ii) It presents the overview and scope of the subject clearly.
- (iii) It presents the principles, concepts, policies and experiences in the shortest time. Thus, it is a time saving technique.

The lectures do not give scope for student participation and may sometimes be boring which in turn hinders learning. Skills can be learnt only by doing and therefore lectures are of no use for technical skills

Now think, discuss, observe and write your conclusion on following here:

1. What is the need for Management Development.

2. Mention Methods of Management Development.

3. What are necessary ingredients of Management Development.

ACTIVITIES AND ASSIGNMENTS

CASES

CASES 1. SUITABILITY OF THE TECHNIQUE

The Punjab Bank Ltd., has been facing problems relating to deposit mobilisation and loan recovery. The bank appointed a number of Commissions to go into the problems and find out the root cause for these problems. All the commissions pointed out that the delay in decision-making and faulty decisions made by the executives at different levels are responsible for the state of affairs in the bank. Mr. Khanna Pande, the Chairman of the bank, on 3rd March, 1984, asked the Chief Personnel Manager of the bank to develop various techniques and organise the executive development programmes in order to improve the decision-making skills of the bank executives from the level of branch manager to the general manager.

The Chairman of the bank attended an executive development programme during July, 1984 conducted by the Administrative Staff College of India for Chairmen of all the Banks. He was very much impressed by two techniques in the entire programme. They are role playing and sensitivity training. He thought that he should educate his personnel manager about these techniques and these techniques should be used in the proposed executive development programme of the bank. He called on the Chief Personnel Manager of the bank and told him about his experiences and ideas. But the Chief Personnel Manager responded negatively. Mr. Khanna tried his level best to convince the Chief Personnel Manager and similarly the Chief Personnel Manager also tried to persuade him about the nature of those techniques and the nature of the proposed development programme. At last Mr. Khanna vexed with the behaviour of the Chief

Personnel Manager ordered him to use role playing and sensitivity training techniques.

QUESTIONS

1. Do you find any justification in the argument of Mr. Khanna?
2. Why did Mr. Khanna form such an opinion?
3. What do you feel about the suitability of technique for the executive development programme, in this case?

CASE 2. EVALUATION OF EXECUTIVE DEVELOPMENT PROGRAMME

The Indian Cooking Gas Ltd., was established as a public sector company in 1963. It had its plants in six areas in the country. The company provided both in-company and out-company executive development programmes. In company programmes included orientation programmes for Apprentice Assistant Executive Engineers. It had a staff college at Bangalore. Programmes were conducted at staff college for all types personnel. In company programmes included quality management, participative management, time management etc. The best faculty was drawn from Indian Institute of Management, Universities, Professional Bodies etc., apart from the four permanent and internal faculty. At present all the four permanent faculty positions are vacant.

Evaluation of management development programmes is done as a ritual rather than to make it a part of development process. Evaluation of in-company programme is done at staff college with the objective of knowing the participants learning and to know how far the participants have found the programme useful. The staff college sends no formal feedback to the functional heads of the departments and to the corporate personnel and administrative department. There appears to be no formal system that provides for the feedback from the participants and out-company programmes to their respective functional heads. There exists no evaluation model with pre-training and post-training evaluation and no efforts are made to develop evaluation techniques.

QUESTIONS

1. Find out the reasons for the unsatisfactory conditions of evaluation of management development programmes?
2. How do you improve the conditions of evaluation programmes?

GAME

Preparing Action Plan for Training and Development

The Managing Director of Indian Trucks Industries Ltd., Bangalore received a number of complaints from workers, Supervisors, staff of the training colleges about the haphazard organisation and functioning of training activity in the company. One day he called on the Chief Personnel Manager in his turn asked the Deputy Personnel Managers in charge of training and development functions to prepare an approach paper on training

and development. They submitted the approach paper to the Chief Personnel Manager. The Chief Personnel Manager has to submit the action plan tomorrow to the Managing Director. He arranged a meeting of the Deputy Personnel Managers with him in his chamber to finalise the action plan. The Deputy Managers are asked to attend the meeting with all supportive material and with their subordinates (two each).

It is the Chief Personnel Manager's chamber. The Deputy Manager (Training) attended with his Assistant Manager in charge of Training and Instruction and Deputy Manager (Development) attended with his Assistant Manager who is the Director of the Executive Development Institute of IT!. Now, all these five managers are required to prepare action plan and submit it to the Managing Director immediately after its finalisation.

Play the six roles including the Managing Director with your course mates.

A SUCCESSFUL MANAGER IS

- 1. Who leads by example more than by directive*
- 2. Who surrounds himself with experts but often confounds them by his shortcuts to essentials. –*
- 3. Who has curved vision of the prophet that sees the goal ahead without disturbing too many standing in the light.*
- 4. Who can reduce the communication to specific points and in language which others can understand easily. "*
- 5. Who is logical up to the point of time when he may upset the obvious with inspired judgment.*
- 6. Who can describe parameters of time and space leaving the inner dimensions to the man at drafting board.*
- 7. Who can dare to take risk rather than being over cautious to take any challenge.*
- 8. Who has more respect for men who make obviously wrong decision under emergency than for men who wrings their hands and take refuge in the rule book.*
- 9. Who picks up "Yes" men who see potentials beyond question asked and "No" men who are specialists in methods, techniques and cost accounting.*