

**M.Com -1st Semester**  
**Paper : Principles of Management**  
**MCH-1.02**

**Max. Marks: 80**

**Time: 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Units	Contents	No. Of periods
Unit-1	Schools of Management Thought: Scientific, process, human behavior and social system school; Decisions theory school; Quantitative and system school; Contingency theory of management; Managerial skills. Managerial Functions: Planning –concept, significance, types; Organizing-concept, principles, theories, types of organizations, authority, responsibility, power, delegation, decentralization; Staffing; Directing; coordinating; control- nature, process, and techniques.	25
Unit-2	Motivation: Process of motivation; Theories of motivation-need hierarchy theory, theory X and theory Y, two factor theory, Alderfer`s ERG theory, McClelland`s learned need theory, Victor Vroom`s expectancy theory, Stacy Adams equity theory.	25
Unit-3	Leadership: concept; Leadership styles; Theories- trait theory, behavioral theory, Fiedler`s contingency theory; Harsey and Blanchard`s situational theory; Managerial grid; Likert`s four systems of leadership.	20
Unit-4	Interpersonal and Organisational communication: concept of two-way communication; communication process; Barriers to effective communication types of organisational communication, improving communication, transactional analysis in communication;	20

**Suggested Readings:**

1. Griffin, Ricky W: ;Organizational Behaviour, Houghton Mifflin co., Boston.
2. Hellreigel, Don, John W. Slocum, Jr., and Richards W. Woodman: Organizational Behavior, south western college Publishing, Ohio.
3. Hersey, Paul, Kenneth H. Blanchard and Dewey E Johnson: Management of Organisational Behaviour:
4. Utilizing Human Resources, Prentice Hall, New Delhi.
5. Ivancevich; John and Micheol T. Matheson: Organisational Behaviour and Management, Tata McGraw- New Delhi.Hill

**M.Com.-Ist Semester**  
**Paper-I MC-1.1 Management Accounting-I**

**Max.Marks:80**

**Time: 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Units	Contents	No. Of periods
Unit-1	Management Accounting-An Introduction: Nature & Scope, Financial Accounting vs. Cost Accounting vs. Management Accounting; Functions, Techniques, Principles; Scope; Utility; Limitations; Essentials for Success. Management Accountant: Position, Role and Responsibility;	20
Unit-2	Budgetary Control: Managerial Control Process; Benefits; Limitations; Installation of the System; Classification of the Budgets; Preparation of different types of Budgets, Performance Budget and Zero-Base Budgeting. Standard Costing and Variance Analysis; Types of Standards, Standard Costing and Estimated Costing ; Advantages; Limitations; Setting of standards; Analysis of different types of material, labour, overhead variances and Sales Variances.	25
Unit-3	Marginal Costing and Break even analysis : Marginal Cost; Marginal Costing and Differential Costing Marginal Costing and Absorption Costing; Contribution Analysis; Cost – Volume- Profit Analysis; Different types of Break-even Points and Charts; Advantages and limitations of BE Charts; and Marginal Costing, Applications of BE in sales and Mix Product Lines.	25
Unit-4	Decisions Involving Alternate Choices: Cost Concepts Associated with Decisionmaking; Evaluation Process; Specific Management Decisions – Make or buy; Expand or buy; Expand or Contract; Change vs. Status Quo;.Retain or Replace; Explaining New Markets; Optimum Product Mix; Adding and Dropping a Product. Capital Budgeting: Capital Budgeting- Concept; nature, need, importance, Managerial Uses; Components; Terminology used in Evaluating; Capital Expenditures; Appraisal Methods – Pay Back Period; its variants. Accounting rate of return; Discounted Cash Flow Methods – NPV, IRR, Profitability Index – their Conflicts and Resolution; Capital Rationing; Risk Analysis and its models.Calculation of Probability, Probability Theorems: Addition, Multiplication and Bayes’ Theorem. Mathematical Expectations. Numerical of Probability.	20

**Suggested Readings**

- 1.J.K.Aggarwal, R.K.Aggarwal, M.L.Sharma – Accounting for Managerial Decisions – Ramesh Book Depot., Jaipur.
- 2.R.Kishore – Advance Management Accounting – Taxamn allied Services Pvt. Ltd.
- 3.M.Y.Khan, P.K.Jain – Management Accounting – Tata Mcgraw Hill.
- 4.Horngren, Sundem, Stratton – Introduction to Management Accounting -Pearson Education
- 5.S.N.Mittal – Accounting & Financial Management – Shree Mahavir Book

**M.Com.-Ist Semester**  
**Paper-III MC-1.3 Business Environment-1**

**Max.Marks:80.**

**Time: 3 Hrs**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Units	Contents	No. Of periods
Unit-1	Theoretical Framework of Business Environment: Concept, significance and nature of business environment; Elements of environment- internal and external; Changing dimensions of business environment. Techniques of environmental scanning and monitoring.	20
Unit-2	Dualism in Indian Society and problem of uneven distribution of income; Emerging rural sector in India; Social responsibilities of Business; Consumerism in India; Consumer Protection Act. Economic Systems and Business Environment; Economic Planning in India – Types of Economic Plan; Prerequisites of successful economic planning; Latest Five Year Plan.	25
Unit-3	Economic Reforms in India; Industrial Policy – Policies of Pre and Post liberalization era; Industries (Development and Regulation) Act; Competition Policy and Competition Act;	25
Unit-4	Public Sector- Objectives, pattern of growth; Changing role of public sector; Privatization and Disinvestments of public enterprises; Pricing policies in public enterprises.	20

**Suggested Readings:-**

1. S.K.Bedi – Business Environment
2. Fransis Cherunilam – Business Environment – Himalya Publishing House.
3. P.K.Ghosh – Business & Government – Sultan Chand & Sons.
4. Adhikiary, M: Economic Environment of Business, Sultan Chand & Sons, New Delhi.
5. Ahluwalia. I.J. Industrial Growth in India, Oxford University Press, Delhi.
6. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Pub, N.Delhi.

**M.Com.-Ist Semester**  
**Paper –IV MC-1.4 Managerial Economics -I**

**Max. Marks : 80.**

**Time : 3 hours.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Units	Contents	No. Of periods
Unit-1	Nature and scope of Managerial Economics; Managerial economists; role and responsibilities; Fundamental economics concepts: incremental principle, opportunity cost principle, discounting principle; factors of production.	22
Unit-2	Law of Demand, elasticity of demand, consumer equilibrium-utility and indifference curve approach. Demand estimation and demand forecasting techniques.	22
Unit-3	Production functions: short run and long run; producer's equilibrium; cost classifications; cost curves: short run and long run; economic value analysis; law of variable proportions and law of returns to scale; economies of scale; learning curve.	23
Unit-4	Price determination and equilibrium of firm and industry under different market conditions: Perfect competition, monopoly, monopolistic competition, and oligopoly. Managerial theories of firms; pricing policies, practices, strategies and tactics in modern business world; Transfer pricing; Pricing under risk and uncertainty; elements of factor pricing.	23

**Suggested Readings`**

1. Baumol, William J; Economic Theory and Operations Analysis, Prentice-Hall, Lopndon.,
2. Baya,Michael R:Managerial Economics and Business Strategy, McGraw Hill Inc. New York.
3. Stonier, W and Hauge D: A Text Book of Economic Theory.
4. Dean, Joel: Managerial Economics, Prentice Hall, Delhi.
5. Dholkia,R.H.and A.L.Oza:Micro Economics for Management Students, Oxford University Press.New Delhi.
6. Lipton R.G.: An Introduction to Positive Economics.

**M.Com.-Ist Semester**  
**Paper –IV MC-1.5 Statistical Analysis for Business**

**Max. Marks: 80.**

**Time: 3 hours.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Units	Contents	No. Of periods
Unit-1	Correlation and Regression Analysis: Bivariate, Partial and Multiple Correlation and Regression (Up to three variables)	20
Unit-2	Probability and Probability Distributions: Probability Theory; Concept of probability; Different approaches to probability; conditional probability; application of Addition and Multiplication Laws; Baye's Theorem and Inverse probability and Mathematical expectation. Probability distribution; Binomial distribution, Poisson distribution and Normal distribution; and their applications to business.	28
Unit-3	Statistical Inference:- Test of Hypotheses: Sampling tests – Large and small sample tests – Z-Test, T-Test.	20
Unit-4	Association of Attributes: Criterion of Independence, Consistency of data (two and three attributes), X <sup>2</sup> – Test: Conditions for apply x <sup>2</sup> – Test, Yate's correction, Uses of X <sup>2</sup> Test, Additive Property of X <sup>2</sup> ., Misuse of Chi-Square Test and its limitations.	22

**Suggested Readings:**

1. Chou-Ya-Lun: Statistical analysis, Holt, Rinehart and Winston.
2. Hooda, R.P: Statistics for Business and Economics, Macmillan India Ltd. New Delhi.
3. Heinz, Kohler: Statistics for Business & Economics, Harper Collins.
4. Hien, L.W: Quantitative approach to Managerial decisions, Prentice Hall, New Jersey, India, Delhi.
5. Lawrence B.Morse: Statistics for Business & Economics, Harper Collins.
6. Levin, Richard I and David S Rubin: Statistics for Management, Prentice Hall of India, Delhi.
7. Watsnam Terry J. and Keith Parramor: Quantitative Methods in Finance, International Thompson Business Press.
8. Ackoff, R.L. and Sasieni, M.W., Fundamentals of Operations Research, John Wiley and sons Inc., New York 1968.
9. Agee, M.H., Taylor, R.E. and Torgersen, P.E., Quantitative Analysis for Management Decisions, Prentice Hall Inc., Englewood Cliffs, N.J., 1976.

**M.Com.-Ist Semester**  
**Paper-VI MC-1.6 Computer Applications to Business-I**  
**(Theory)**

**Max.Marks:60.**

**Time: 3 Hrs.**

**Note:** There will be three sections of the question papers. In section A there will be 5 short answer questions of 2 marks each. All questions of this section are compulsory. Section B will comprise of 6 questions of 5 marks each out of which candidates are required to attempt any four questions. Section C will be having 5 questions of 10 marks each out of which candidates are required to attempt any three questions. The examiner will set the questions in all the three sections by covering the entire syllabus of the concerned subject.

Units	Contents	No. Of periods
Unit-1	Computer Hardware: computer system as information processing system; Computer system differences- types of computer systems, hardware options- CPU, input devices, output devices, storage devices, communication devices, configuration of hardware devices and their applications.	23
Unit-2	Personal computers: PC and its main components, hardware configuration, CPU and clock speed, RAM and secondary storage devices, other peripherals used with PC; factors influencing PC performance; PC as a virtual office.	22
Unit-3	Modern Information Technology: Basic idea of Local Area Networks (LAN) and Wide Area Networks (WAN); E-mail; Internet technologies, access devices, concept of a World Wide Web and Internet browsing; Multimedia.	22
Unit-4	Introduction to Operating systems: Software needs, operating systems, application software's, programming languages; DOS; Windows- window explorer, print manager., control panel, paintbrush, calculator, desk top, my computer, settings, find, run; UNLX.	23

**Practical Max. Marks: 40 (Examination will be held in 2<sup>nd</sup> semester)**

The following areas are to be covered:-

Internet Technology – Applications

DOS, Windows, M.S.Word, Excel, Power Point, Lotus, Basic Commands.

**References**

1. Date, C.J: An Introduction to Database Systems, Addison Wesley, Massachusetts.
2. Dienes, Sheila S: Microsoft office, Professional for Windows 95; Instant Reference; BPB publication, Delhi.
3. Mansfield, Ron: The Compact Guide to Microsoft office; BPB publication, Delhi.
4. Norton, peter: Working with IBM-PC,BPB Publications Delhi.
5. O'Brian, J.A: Management Information Systems, Tata McGraw Hill, New Delhi.

**M.Com.-IIIrd Semester**  
**Paper-I MC-3.0.1 Strategic Management -I**

**Max.Marks:80**

**Time: 3 Hrs**

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Units	Contents	No. Of periods
Unit-1	Strategic Management Process: Evolution of Strategic Management, Management. Concept of Strategy, Level at which Strategy operates, Issues in Strategic decision making, Schools of thoughts of strategy formulation, Process of Strategic Management, Roles of Strategists in the Process of strategic	22
Unit-2	Establishment of Strategic Intent; Hierachy of Strategic Intent vision. Mission Statements – Process of envisioning, Formulation and Communication of Mission Statements; Setting of Goals and Objectives; Identification of Key Success Factors..	23
Unit-3	Environment and Organisational Appraisal: Concept of Environment and its components, Environmental Scanning and Appraisal; Organisational appraisals dynamics, Considerations, Methods and Techniques. Structuring Organisational Appraisal; SWOT Analysis.	23
Unit-4	Strategy Formulation: Corporate level Strategies; Grand Strategies, Stability Strategies, Expansion Strategies, Retrenchment Strategies, Combination Strategies, Corporate Restructuring; Business level Strategies and Tactics	22

**SUGGESTED READINGS:**

1. Bhattachary, S.K. and N. Venkataramin: Managing Business Enter rises: Strategies, Structures and Systems, Vikas Publishing House , New Delhi.
2. Budhiraja, S.B. and M.B. Athreya: Cases in Strategic Management, Tata McGraw Hill, New Delhi.
3. Chreistensen, C. Ronald, Kenneth R. Andrews, Joseph L. Bower, Rochard G. Hamermesh, Michael E. Porter: Business Policy: Text and Cases, Richard D. Irwin, Inc., Homewood, Illinois.
4. Coulter. Mary K: Strategic M<anagement in Action, Prtentice Hall, New Jersey.

**M.Com.-IIIrd Semester**  
**Paper-II MC-3.0.2 Accounting theory**

**Max.Marks:80**

**Time: 3 Hrs**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Units	Contents	No. Of periods
Unit-1	Introduction: Meaning, nature, evaluation and role of accounting and accounting theory; Approaches and levels of Accounting theory. Methodology in accounting theory; Accounting as a language and as an Information System; Accounting and Economic Development; Financial Statement, Reporting and Objectives.	20
Unit-2	Accounting: Concepts, Principles and Postulates; Generally Accepted Accounting Principles including selection of Accounting Principles and measurement in accounting; Income Measurement: Edwards and Bill's Concept of Business income; Transactions and Activities Approaches to Income Measurement; AS-5 on changes in Accounting estimates and policies; Revenues: Recognition criteria, measurement of revenue, AS_9 on disclosure relating to revenue recognition. Estimates of ex-ante and ex-post income.	25
Unit-3	Expenses: Meaning, categories, association with revenue and unexpired costs, Recognition, Gains and losses: Features, recognition - comparison of revenues, expenses, gains and losses. Depreciation Accounting and Policy: Accounting Problems in long term assets, meaning and causes of depreciation, methods, AS-6 on depreciation, Disposals of fixed assets, Exchange of plant assets, Amortisation.	25
Unit-4	Inventory: Meaning, Need, Objectives of inventory measurement and inventory costing, valuation methods, AS-2 on Inventory Valuation, ICAI's guidelines on inventory valuation, Inventory systems, most useful method of valuation, Assets: meaning, characteristics, valuation and AS-10 on accounting for Fixed assets. Liabilities and Equity: meaning, nature, classes, types and approaches.	20

**Suggested Readings**

1. Kenneth S. Most, "Accounting Theory", Ohio Grid Inc.
2. Elden S. Hendriksen, "Accounting Theory", Homewood: Richard D. Irwin.
3. A.C. Littleton, "Structure of Accounting Theory, AAA.
4. Jawahar lal, "Corporate Financial Reporting: Theory and Practice" Taxman, 2<sup>nd</sup> Ed



**M.Com.-IIIrd Semester  
E-Commerce-I  
Paper-VII MC-3.1.7**

Max.Marks:80

Time: 3 Hrs

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Units	Contents	No. Of periods
Unit-1	Introduction to E-commerce: Meaning and Concept of E-Commerce, Business Model for ECommerce; Sales and Marketing Cycle; Features of E-Commerce; Element of E-Commerce; Benefits and Limitations of E-Commerce; Types of E-Commerce System; B2B, B2C, C2C, C2B, B2G and G2C. Internet Concept and Technologies: History of Internet; Ways to connect to the Internet; Internet Accounts; Public and Private Network; Applications of Internet.	23
Unit-2	Electronic Payment systems: Features of an ideal electronic payment system; Types of an Electronic Payment System-Credit Cards, Debit Cards, Smart Cards, E-Money, E-Check and Electronic fund transfer(EFT). Need of security in E-Commerce; Essential security requirements for safe electronic payments; Security Schemes for an Electronic Payment Systems- Encryption, Digital Signature, Security Certificates; Internet security Protocol-SSL,HTTP,SET.	22
Unit-3	Business to Consumer E-Commerce: Introduction to B2C E-Commerce; Products in B2C Model; Consumers shopping procedure on the Internet; Role of E-Brokers; Broker-Based Service On Line; On-Line Travel and Tourism Service; On-Line Stock Trading; On Line Banking; On-Line Financial Services; E-Auctions.concept of a World Wide Web and Internet browsing; Multimedia.	22
Unit-4	Business-to-Business E-Commerce: Introduction to B2B E-Commerce; Marketing issue in B2B; Key Technologies for B2B E-Commerce; Electronic Data Interchange, Internet, Intranet, Extranet, Integration with Back-end Information System.	23

**Suggested readings:**

- (1)Introduction to Information Systems; Alexis Leon .
- (2) E-Commerce and E-Busines Mgt.; Dave Chaffey
- (3)Database Mgt. Systems; Gerald V.Post,Tata McGRAW-Hill
- (4)Retailing An Introduction; Roger Cox

**M.Com.-IIIrd Semester**  
**Paper-I MC-3.2.1 Marketing Concepts-I**

**Max.Marks:80**

**Time: 3 Hrs**

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Units	Contents	No. Of periods
Unit-1	Introduction: Concept, nature, scope and importance of marketing. Understanding concepts of Relationship Marketing, Integrated Marketing, Internal and Marketing Performance Marketing. Marketing the Customer Value: The Value Delivery, Value Chain, Core Competencies. Strategic Marketing Planning: Corporate and Division Strategic Planning, Business Unit Strategic Planning.	23
Unit-2	Market Analysis and Selection: Marketing environment-Macro and Micro Components and their impact on marketing decisions; Market segmentation and Targeting; Buyer behaviour; Consumer decision making process. Creating Customer Value, Satisfaction and Loyalty.	22
Unit-3	Analysing Business Markets: Organizational Buying, Participants in Business Buying Process, The Purchasing and Procurement Process, Stages in Business Buying Process, Managing Business-to-Business Customer Relationship. Dealing with Competition: Competitive Forces, Identifying Competitors, Analyzing Competitors, Competitive Strategies, Balancing Customer and Competitor Orientations.	23
Unit-4	Creating Brand Equity: Meaning of Brand Equity, Brand Equity Models, Building Brand Equity, Measuring Brand Equity. Managing Brand Equity, Devising a Branding Strategy, Customer Equity. Crafting the Brand Positioning: Developing and Communicating a Positioning Strategy, Differentiation Strategies.	22

**SUGGESTED READINGS:**

Kotler, Keller, Koshy and Jha, Marketing Management-A South Asian Perspective, Pearson

**M.Com.-IIIrd Semester**  
**MC-3.2.4 Financial Management –I**

**Max.Marks:80**

**Time: 3 Hrs**

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Units	Contents	No. Of periods
Unit-1	Evaluation of Finance, Objectives of the Firm – Project Max. And Wealth max.; Functions of Financial Management; Organisation of the Finance Function.	22
Unit-2	Cost of Capital: Definition and Concepts, Measurement, the weighted average Cost of Capital; Leverage: Operating and financial , Combined Leverage.	23
Unit-3	Capital Budgeting, Meaning, importance, rational of Capital Budget, nature of investment Decision, the Administrative frame work, methods of appraisal,	23
Unit-4	Capital rationing, Inflation and Capital Budgeting ; Capital budgeting under Risk and Uncertainties	22

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**M.Com.-IIIrd Semester**  
**Paper-VI MC-3.2.6 Human Resource Management -I**

**Max.Marks:80**

**Time: 3 Hrs**

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Units	Contents	No. Of periods
Unit-1	An Introduction to Human Resource Management:- Human Resource Management- An Introduction, Nature, Features, Scope, Objectives and importance of Human Resource Management; Functions of Human Resource Management- Managerial and Operative functions; Qualification and Qualities of Human Resource Manager in an Organisation; Evolution and growth of Human Resource Management in India, Recent Techniques in Human Resource Management (HRM).	22
Unit-2	Recruitment and selection Recruitment: Concept, Sources/methods and techniques of manpower supply; Characteristics of a good Recruitment policy and principles of Recruitment; factors affecting Recruitment. Selection: Concept and Procedure.	23
Unit-3	Training and Development: Training: Concept, Need and importance of training; Methods of Training- On the job Training and Off the job Training, Essentials of a good Training programme, Principles of Training. Development: Meaning and Nature of Management Development: (MD), Methods of M.D and Principles of M.D.	23
Unit-4	Wages: Meaning, Objectives and Theories of Wages; method of wage payment- Time wage and piece wage methods; Concepts of wage fair, Minimum and living Wage, Factors for Determining wage structure of an organization and essentials of satisfactory wage policy, Wage incentives: Concept, Need and importance of incentives, special incentives- Profit sharing and Co-partnership, Essentials of ideal incentive system.	22

**M.Com- Final-IVth Semester**  
**Paper-I MC-4.0.1 Strategic Management –II**

**Max.Marks:80**

**Time: 3 Hrs**

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Units	Contents	No. Of periods
Unit-1	Strategic Analysis and Choice: The Process of Strategic Choice, Corporate Level Strategic Analysis, Business Level Strategic Analysis, Subjective Factors in Strategic Choice, Contingency Strategy, Strategic Plan.	20
Unit-2	Strategy Implementation: Inter relationship between formulation and Implementation, Aspects of Strategic Implementation, Project Implementation, Procedural Implementation, Resource Allocation; Strategy and Structures: Structural Considerations, Structures for Strategies; Organisational Design and Change.	25
Unit-3	Behavioural Implementation: Leadership Implementation, Corporate Culture, Corporate Politics and Use of Power, Personal values and Business Ethics. Functional Implementation: Functional Strategies, Functional Plans and Policies, Marketing Plans and Policies, Financial Plans and Policies, Personnel Plans and Policies, Operations Plans and Policies.	25
Unit-4	Strategic Evaluation and Control: Overview of Strategic Evaluation and Control, Techniques of Strategic Evaluation and Control	20

**SUGGESTED READINGS:**

Bhattachary, S.K. and N. Venkataramin: Managing Business Enterprises: Strategies, Structures and Systems, Vikas Publishing House, New Delhi.

Budhiraja, S.B. and M.B. Athreya: Cases in Strategic Management, Tata McGraw Hill, New Delhi.

Christensen, C. Ronald, Kenneth R. Andrews, Joseph L. Bower, Richard G.

Hamermesh, Michael E. Porter: Business Policy: Text and Cases, Richard D.

Irwin, Inc., Homewood, Illinois.

Coulter. Mary K: Strategic Management in Action, Prentice Hall, New Jersey.

**M.Com- Final-IVth Semester**  
**Paper – II MC 4.0.2 Accounting Theory and Practice**

**Max.Marks:80**

**Times: 3 Hrs**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Units	Contents	No. Of periods
Unit-1	Financial Disclosures and Reporting: Objectives and Concepts, Developing a financial Reporting Framework, Need for financial reporting standards, Trueblood report and The 'corporate Report' on Disclosure reporting; FASB concept No.1. An effective corporate report. Accounting Standard-1 on "Disclosure of Accounting Policies" IASC's conceptual framework for preparation and presentation of Financial statements.	25
Unit-2	Specific reporting issues: Segment, Interim, Social, Environmental reporting including AS-17 and AS-25. Related Parties Disclosures (AS-18), Financial Reporting of Interests in Joint Ventures (AS-27).	20
Unit-3	Accounting Standards formation: Meaning of AS, Process of Standards settings in India and by IASC, AS-2, AS-3, AS-6, AS-9, AS-10, AS-11, AS-14, AS-19, AS-20, AS-26 and AS-28 in detail. Harmonisation in Accounting and Reporting (including Recommendation of RBI and SEBI).	25
Unit-4	Contemporary Issues in Accounting: Human Resource Accounting, Accounting for Price-Level changes, Value Added Accounting and Reporting, Forensic Accounting and Reporting.	20

**Suggested Readings**

1. Kenneth S. Most, "Accounting Theory", Ohio Grid Inc.
2. Jawahar Lal, "Corporate Financial Reporting: Theory and Practice" Taxman, 2<sup>nd</sup> Ed.
3. Vijay Kumar, M.P, "First Lesson on Accounting Standards", Snowwhite.
4. Glautier, H.W.E. And Undordown, B. "Accounting Theory and Practice" (Arnold Heinemann).

**M.Com- Final-IVth Semester**  
**Paper – VII MC 4.1.7 E-Commerce-II**

**Max.Marks:80**

**Times: 3 Hrs**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Units	Contents	No. Of periods
Unit-1	E-Business Models; Define Market Place Channel Structure; Business Models for E-Commerce, Business or Consumer Model; Architectural Models of B2B E-Commerce. Concept of an Enterprising Resource Planning System (ERP); Functions of an ERP System; Advantage and Disadvantage of an ERP System.	22
Unit-2	Concept and Definition of E-Retailing; History of E-Retailing; Different Models of ERetailing; B2B and B2C Model of E-Commerce; B2C as a Model for Web based Information System in E-retailing; Key Technologies of B2C Model in E-Retailing-EPOS System. Functions of an EPOS System. Methods of payment in E-Retailing; Securing the online payment system; Technological and Non-Technological measure for securing On-line payment;	23
Unit-3	Information Technology: Impact of IT on Business Environment, Applications of IT. Internetworking Tools- Bridges, Routers, Gateways; Type of Threats and Sources of threats; On-Line payment and Financial Fraud; IT Act.2000. Internet Protocol – TCP / IP, OSI Model.	22
Unit-4	Management Information System (MIS); Concept of MIS; Elements of MIS; Computerized MIS; Characteristics of MIS; Approaches of MIS Development; Importance of MIS; MIS and Decision Support System; Difference between DPS and MIS; MIS and Information Resource Management, Executive Information & Decision Support Systems; Artificial intelligence and expert systems; Role of Multi-Media	23

**Suggested reading:**

- (1) Introduction to Information system, ALEXIS LEON
- (2) E-business and E-Commerce Mgt, Dave Chaffey
- (3) E-Business,

**M.Com- Final-IVth Semester**  
**Paper – I MC 4.2.1 Market Decisions**

**Max.Marks:80**

**Times: 3 Hrs**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Units	Contents	No. Of periods
Unit-1	Product Decisions: Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labeling; Product life-cycle- strategic implications; New product development and consumer adoption process.	20
Unit-2	Distribution Channels and Physical Distribution Decisions: Nature, functions and types of distribution channels; distribution channel intermediaries; Channel management decisions; Retailing and wholesaling. Decision – areas in the Management of Physical Distribution.	20
Unit-3	Pricing Decisions: Factors affecting price determination; Pricing policies and strategies; Promotion Decisions; Communication process; Promotion mix advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget; Copy designing and its testing; Media selection; Advertising effectiveness; Sales promotion – tools and techniques.	25
Unit-4	Marketing Research : Meaning and scope of marketing research; Marketing research process. Marketing Organisation and Control: Organizing and controlling marketing operations. Issues and Developments in Marketing; Social ethical and legal aspects of marketing; Marketing of services; International marketing; Green marketing; Cyber marketing; Relationship marketing and other developments in marketing.	25

**SUGGESTED READINGS:**

Kotler, Keller, Koshy and Jha, Marketing Management-A South Asian Perspective, Pearson



**M.Com- Final-IVth Semester**  
**Paper – IV MC 4.2.4 Financial Management-II**

**Max.Marks:80**

**Times: 3 Hrs**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Units	Contents	No. Of periods
Unit-1	Working Capital Management, Concept, Need, Determinants, Finance mix for working capital, Estimating working capital needs; cash management: The Cash Budget, Techniques of cash management and marketable securities; Management of receivables; Objectives, factors affecting policies for managing accounts receivables; Inventory Management: Objectives, Inventory Management techniques.	22
Unit-2	Financing Decisions: Capital Structure Theories, taxation and capital structure; planning the capital structure, Factors affecting capital structure, E.B.I.T.- E.P.S analysis, ROI - ROE analysis, Assessment of Debt Capacity, Capital Structure Policies in Practice.	22
Unit-3	Dividend Decision: Theories of Dividends – traditional position, Gordon Model, Walter model, M.M. Model, Redical Model, Factors affecting dividend policy, stock dividends and stock splits, Repurchase of stock procedural and legal aspects of dividends.	23
Unit-4	Sources of Working Capital Funds: Accruals, trade, credit, commercial banks advances, public deposits, Inter corporate deposits, short term loans from financial institution, right debentures for working capital, commercial papers and factoring Regulation of Bank Finance:- Recommendations of Latest Committee.	23

**SUGGESTED READINGS:**

1. M.Y.Khan and P.K.Jain 'Financial Management'
2. I.M.Pandey 'Financial Management'
3. Parsana Chandra 'Financial Management Theory and Practice'
4. Aggarwal and Aggarwal 'Financial Management ' Hindi Medium.
5. 5. Van Horse, James C 'Financial Management and Policy.

**M.Com- Final-IVth Semester**  
**Paper – VI MC 4.2.6 Human Resource Management-II**

**Max.Marks:80**

**Time: 3 Hrs**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Units	Contents	No. Of periods
Unit-1	Employee Morale and Productivity; Employee Morale: Concept, Nature and significance of morale, Determinants of morale and measurement of morale. Productivity: Concept and significance of productivity, Measurement of Productivity, Factors influencing Industrial productivity, measures to improve productivity and relationship between morale and productivity.	23
Unit-2	Workers Participation in management: Workers Participation in management (W.P.M): Concept, Need, Objectives and Forms of W.P.M ; Pre-requisites of effective participation, Evaluation of the scheme of W.P.M., Essential features, Functions and progress of Joint Management Councils in India, Causes of failure of Joint Management Councils.	22
Unit-3	Trade Unions and Collective Bargaining: Trade Unions: Concept, Need, Functions and Objectives of Trade Unions, Origin, Growth and development of Trade Unions in India, Difficulties and Principal drawbacks of Trade Unions movement in India. Collective Bargaining: Concept, nature, Scope and functions of Collective Bargaining in India, Essentials for the success of collective Bargaining in India.	23
Unit-4	Industrial Relations and Industrial Unrest: Industrial Relations: Concept, Importance and Objectives of industrial relations, Contents of industrial relations, Participants of industrial relations, Requirements of good industrial relation Programme. Industrial Unrest: Meaning, forms and Causes of industrial disputes, Impact of Industrial Disputes on the Economy; Preventive and curative methods and Agencies for reconciliation of Industrial disputes.	22

**Suggested Readings:**

1. Rao.P.Subba, Essentials of Human Resource Management, Himalaya Publishing House, Bombay.
2. Robins A. David, Human Resource Management, Prentice Hall of India, New Delhi.
3. Flippo, Edwin B, Pirnciples of Personnel Management; McGraw Hill Book Co. New York. Ganguli, H.C. Industrial Productivity and Motivation, Asia Publishing House, Bombay.
4. Yoler, Dale, Personnel Management and Industrial Relations, Prentice Hall of India, New Delhi.

**M.Com.-IInd Semester**  
**Paper-I MC-2.1 Management Accounting -II**

**Max.Marks:80**

**Time: 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Units	Contents	No. Of periods
Unit-1	Lease Financing – Lease or buy decision; Evaluation of Lease methods; Financial Statements: Analysis and interpretation - Forms and nature of financial statements; Uses and Limitations, types and tools of analysis; Comparative Financial Statements; Common – Size Statements; Trend Percentages.	23
Unit-2	Contemporary issues in Management-Accounting: Value Chain analysis; Activity Based Accounting; Quality Costing; Target and Life—Cycle Costing.	22
Unit-3	Accounting Ratios- Classification; Profitability ratios; Turnover Ratios; Solvency Ratios' Analysis of Capital Structure; Ratios as Predictors of insolvency; Significance Limitations and interpretation of Ratio Analysis. Funds Flow Statement- Concept; Uses; Preparation.	23
Unit-4	Cash Flow Statement- Objectives; Sources and Application; Preparation of Statement as per Indian Accounting Standard 3. Responsibility Accounting – Principles; Definition; Types of Responsibility Centers; Pre-requisites; Utility; Problems. Reporting to Management- Steps for Effective Reporting; Requisites of Ideal Report; Types of Reports; Uses.	22

**Suggested Readings**

1. Management Accounting: Dr.Mittal S.N. (Shree Mahaveer Book Depot.. Delhi)
2. Management Accounting: Pandey I.M.
3. Management Accounting: Dr.Maheshwari S.N.
4. Management Accounting: A Decision Emphasis – De Coster, D.T/ and Scholefr E.L.
5. Management Accounting Principles:Anthony R.N. and Reece J.S.
6. Management Accounting:Harngren Charles T.
7. Management Accounting: Batty J.

**M.Com.-IInd Semester**  
**Paper-II MC-2.2 Organisational Behavior**

**Max.Marks:80.**

**Time: 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Units	Contents	No. Of periods
Unit-1	Organisational Behavior: Organisational behavior-concept and significance; Relationship between management and Organisational behavior; Emergence and ethical perspective; Attitudes; Perception; Learning; Personality; Transactional analysis.	23
Unit-2	Group Dynamics and Team Development: Group dynamics- definition and importance, types of groups, group formation, group development, group composition, group performance factors; Principle-centered approach to team development.	22
Unit-3	Organisational Conflict: Dynamics and management; sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict; Functional and dysfunctional organisational conflicts; Resolution of conflict.	23
Unit-4	Organisational development: Concept; Need for change, resistance to change; resistance to change; Theories of planned change; organisational diagnosis; OD intervention.	22

**References**

1. Griffin, Ricky W: ;Organisational Behaviour, Houghton Mifflin co., Boston.
2. Hellreigel, Don, John W. Slocum, Jr., and Richards W. Woodman:
3. Organizational Behavior, south western college Publishing, Ohio.
4. Hersey, Paul, Kenneth H. Blanchard and Dewey E Johnson: Management of Organisational Behaviour:
5. Utilising Human Resources, Prentice Hall, New Delhi.
6. Ivancevich; John and Micheol T. Matheson: Organisational Behaviour and Management, Tata McGraw-Hill, New Delhi.
7. Luthans, Fred: Organizational Behaviour, McGraw-Hill, New York
8. Newstrom, John W. and Keith Davis: Organizational Behavior: Human Behavior at Work, Tata McGraw-Hill, New Delhi.
9. Robbins, Stephen P, and Mary Coulter: management, Prentice hall, New Delhi.
- 10 Robbins, Stephen P: Organizational Behavior, Prentice hall., New Delhi.

**M.Com.-IInd Semester**  
**Paper-III MC-2.3 Business Environment-II**

**Max.Marks:80.**

**Time: 3 Hrs**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Units	Contents	No. Of periods
Unit-1	Fiscal Policy; Monetary Policy; Problem of NPA in the Banking Sector; SEBI functions, objectives; SEBI guidelines for fresh issue of shares, debentures and bonus shares.	23
Unit-2	Government Business Relationship:- Roles of government in business; Economic Implications of Indian Constitution- Preamble, Directive Principles of State Policy, Fundamental Rights, Centre-state relationship; Foreign Investment Policy; FEMA.	22
Unit-3	Small Scale Industries – Importance, Problems and Policies; Industrial Sickness – problem, magnitude and remedies.	23
Unit-4	Multinational Corporations and its role; EXIM Policy(Latest): An overview of International Economic Institutions and their working – WTO, IMF, World Bank.	22

**Suggested Readings**

1. Adhikary, M: Economic environment of Business, sultan Chand & sons, New Delhi.
2. Ahluwalia. I.J. Industrial Growth in India, Oxford University Press, Delhi.
3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Pub, N.Delhi.
4. Aswathappa, K: Legal environment of Business, Himalaya Publication, delhi.
5. Chakravarty, S: Development Planning, Oxford University Press, Delhi.
6. Ghosh, Biswanath: Economic environment of Business, Vikas Pub, New Delhi.
7. Ghosh, Biswanath: Economic environment of Business, Vikas Pub, New Delhi.
8. Govt. of Inida: economic survey, various issues.
9. Raj agrawal and Parag Diwan, Business environment; Excel Books, New Delhi
10. Ramaswamy, V.S. and Nama Kumari: strategic Planning for Corporate success, Macmillan New Delhi.

**M.Com.-IInd Semester**  
**Paper –IV MC-2.4 Managerial Economics –II**

**Max. Marks : 80.**

**Time : 3 hours.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Units	Contents	No. Of periods
Unit-1	Macro economics: Meaning, nature and scope; National income: concept and measurement; circular flow of income; multiplier, accelerator and marginal efficiency of capital; Keynesian income determination model.	23
Unit-2	Economic growth: measurement and determinants; Inflation; definition, types and strategies to counter inflation; Budgets and budgetary deficits; deficit financing; Public debt operations and its management.	22
Unit-3	Theories of International trade: Comparative cost advantage: Peter endearment Theory: Balance of payment management, management of internal and external balance, balance of deficit management; foreign exchange reserves; determination of foreign exchange rates foreign exchange rate management; foreign exchange flow.	23
Unit-4	Business cycles: nature, causes and phases; theories of business cycles: monetary, innovation, Cob-Web, Samuelson and Hicks; macro economics planning: Business opportunities in the current five plans.	22

**Suggested Readings`**

1. Baumol, William J; Economic Theory and Operations Analysis, Prentice-Hall, London.,
2. Baya,Michael R:Managerial Economics and Business Strategy, McGraw Hill Inc. New York.
3. Stonier, W and Hauge D: A Text Book of Economic Theory.
4. Dean, Joel: Managerial Economics, Prentice Hall, Delhi.
5. Dholkia,R.H.and A.L.Oza:Micro Economics for Management Students, Oxford University Press.New Delhi.
6. Lipton R.G.: An Introduction to Positive Economics.
- 7.Gough, J.and S.Hills: Fundamentals of Managerial Economics, MacMillan London.

**M.Com.-IInd Semester**  
**Paper-V MC-2.5 Quantitative Techniques For Managerial Decisions**

**Max.Marks:80.**

**Time: 3 Hrs**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Units	Contents	No. Of periods
Unit-1	Quantitative Techniques: An introduction to quantitative techniques, classification of quantitative techniques, role / uses of quantitative techniques in business and industry, their functions, their scope and limitations of quantitative techniques.	23
Unit-2	Analysis of Variance: Introduction, assumptions, Techniques of Analysis of Variance – one way classification and two way classifications. F-Test.	22
Unit-3	Non-Parametric Tests: sign-Test, Sign test for paired observations, Wilcoxon signed – rank tests, Wald – Wolfowitz test, Kruskal Wallis – Test and The Mann - Whitney – U-Test.	23
Unit-4	Linear Programming and Network –Analysis. Linear Programming: Uses, applications, data requirement and limitations. Simplex Method. Net Work Analysis: CPM and PERT; Significance of PERT to a Manager Network activity, Network analysis. Critical Path method, Limitations of CPM, Limitations of PERT.	22

**Suggested Readings:**

1. Chou-Ya-Lun: Statistical analysis, Holt, Rinehart and Winston.
2. Hooda, R.P: Statistics for Business and Economics, Macmillan India Ltd. New Delhi.
3. Heinz, Kohler: Statistics for Business & Economics, Harper Collins.
4. Hien, L.W: Quantitative approach to Managerial decisions, Prentice Hall, New Jersey, India, Delhi.
5. Lawrence B.Morse: Statistics for Business & Economics, Harper Collins.
6. Levin, Richard I and David S Rubin: Statistics for Management, Prentice Hall of India, Delhi.
7. Watsnam Terry J. and Keith Parramor: Quantitative Methods in Finance, International Thompson Business Press.
8. Ackoff, R.L. and Sasieni, M.W., Fundamentals of Operations Research, John Wiley and sons Inc., New York 1968.

**M.Com.-IInd Semester**  
**Paper-VI MC-2.6 Computer Applications to Business-II**  
**(Theory)**

**Max.Marks:60**

**Time: 3 Hrs**

**Note:** There will be three sections of the question papers. In section A there will be 5 short answer questions of 2 marks each. All questions of this section are compulsory. Section B will comprise of 6 questions of 5 marks each out of which candidates are required to attempt any four questions. Section C will be having 5 questions of 10 marks each out of which candidates are required to attempt any three questions. The examiner will set the questions in all the three sections by covering the entire syllabus of the concerned subject.

Units	Contents	No. Of periods
Unit-1	Word processing: Introduction and working with MS-Word in MS-Office; Word basic commands; Formatting-text and documents; Sorting and tables; Working with graphics; Introduction to mail merge.	20
Unit-2	Spread Sheets: Working with EXCEL-formatting, functions, chart features; Working with graphics in Excel; Using worksheets as database in accounting, marketing, finance and personnel areas.	20
Unit-3	Presentation with Power-Point: Power-point basics, creating presentations the easy way; Working with graphics in Power-Point; show time, sound effects and animation effects. Introduction to Lotus smart Suite for Data Sheet Analysis: Structure of spreadsheet and its applications to accounting, finance and marketing functions of business; Creating a dynamic/sensitive worksheet, concept of absolute and relative cell reference; Using various built –in functions-mathematical, statistical, logical and finance functions; Goal seeking and back solver tools, using graphics and formation of worksheet, sharing data with other desktop applications, strategies of creating error-free worksheet.	25
Unit-4	Introduction to Accounting Packages: Preparation of vouchers, invoice and salary statements; Maintenance of inventory records; Maintenance of accounting books and final accounts; financial reports generation. Practical knowledge on Wings accounting and wings Trade (Softwares), Talley etc. Introduction to Statistical Packages: Usage of statistical packages for analyses in research-Lotus and Excel, SPSS; SYSTAT.	25

**Practical Max. Marks: 40 (Examination will be held in 2<sup>nd</sup> semester)**

The following areas are to be covered:

Accounting Packages Telly etc. SPSS and SYSTAT – Software Packages – their application.

**References**

1. Date, C.J: An Introduction to Database Systems, Addison Wesley, Massachusetts
2. Dienes, Sheila S: Microsoft office, Professional for Windows 95; Instant Reference; BPB publication, Delhi.