MAULANA AZAD NATIONAL URDU UNIVERSITY

M.Com-I Semester

PAPER -101
Management Theory and Organizational Behavior

Unit -I Introduction:

Organization- definition meaning and nature of organizations. Types of organizations, management- definition, nature and scope of management. Difference between administration and management. Management as an art and science. Functions of management- planning, organizing, staffing, directing and controlling. Henry Fayol's 14 principles of Management. Organisational Behaviour: Concept, Meaning, Definition, Objectives, Importance, Limitations of OB, Interdisciplinary approach to Organizational Behavior.

UNIT- II Planning and Organizing:

Meaning Definition and Nature of planning. Planning process, Types of plans. Management by objective. Decision making, types of decisions, group decision making techniques: Brain storming, Delphi, Nominal group techniques. Meaning nature and definition of organizing. Authority and responsibility, delegation of authority and its benefits, decentralization-concept and meaning of decentralization. Difference between delegation and decentralization, span of management, line and staff functionaries. Departmentation.

UNIT- III Directing and Controlling:

Motivation meaning and definitions, theories of motivation, positive and negative motivation, theories of motivation, leadership, meaning, difference between a leader and a manager, theories of leadership, leadership styles. Characteristics of an effective leader. Controlling; meaning definitions and nature of controlling, controlling process, types of controlling- pre control, concurrent control, and post control techniques. Requirements for a good control system.

UNIT -IV : Organisational Conflict ,Climate and Culture:

Concept of Conflict , Positive and Negative Aspects of Conflict, Individual level Conflict, Goal Conflict , Role Conflict, Interpersonal, Group level Conflict, Organizational level Conflict ,Conflict Management. **Organizational Climate and Culture:** Organizational Climate: Concept of Organizational Climate, Developing a sound organizational Climate, Participation and organizational Climate, Participation of Indian organizations , Morale , Organizational Culture, Socio – Cultural Features of India and their Impact.

UNIT –V: Organisational Change and Development:

Concept- Objectives- Reasons for organisational Change- Resistance to change- Measures to overcome Change- Stress management: Definition, Causes, Consequences Managing Stress, Stress as a motivator-Positive and Negative Stress- -Organizational Development: Concept-Process-Techniques of OD.

Suggested readings:

1. Cook, Curtis, Phillip Hunsaker and Robert Coffey, Management and OrganisationBehaviour, McGraw Hill Co., New York, 2000.2. Ivancevich, John and Michael T. Matheson, Organisational Behaviour andManagement, Business Publication Inc., Texas.
3. Koontz, Harold, Cyril 'O' Donnell, And Heinz Weihrich, Essentials of Management,Fourth Edition, McGraw-Hill, Singapore.
4. Sharma, R.A., Organizational Theory and Behaviour, Tata McGraw -Hill, New Delhi.
5.Ramasamy.T. - Principles Of Management, Himalaya Publishing House, New Delhi, 2000.
6. Reddy, Tripathi & Appannaih - Essentials Of Management, Himalaya Publishing, 2000.
7. Srinivasan & Chunawalla - Management Principles and Practice, Himalaya Publishing House, 2004.

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M.Com I Semester

102. Managerial Accounting

Unit – I : Management Accounting: Meaning and Definition-Nature and Scope – Difference between Management Accounting and Financial Accounting –Management Accounting and Cost Accounting – Role of Management Accounting – Organization of Management Accounting system – (Theory)

Unit – II : Cost Analysis for Decision Making : Elements and classification of cost - Managerial uses of cost accounting Marginal costing and CVP analysis, Meaning and Objectives - Differential costing and managerial decision making – Selection of Product mix, Make or Bu Decisions Profit Planning-Alternative methods of production (Including Problems).

Unit- III : Funds Flow Statement and Analysis:Meaning and Significance of funds flow – Distinction between funds and cash – Assumptions – Preparation of funds flow statements-Cash flow statement (Including Problems)

Unit –IV : Budgets : and Budgetary Control: Meaning and Significance – Need and Limitations – Organizational requirements of Budgetary control – Preparation of Budgets: Master,Partial and Flexible budgets – functional budgets: Sales budgets, Cash budgets,Purcahse budgets – (Including Problems)

Unit-V : Standard Costing : Meaning, Need,Advantages,Limitations-Distinction bet ween Budgetary control and standard costing – Variance analysis: Material,Labour,Overhead,Sales variances.(Including Problems).

Suggested Readings:

1. S.N.Maheswari,Priciples of Management Accounting, Sultan Chand & Sons,New Delhi.

2. Khan and Jain,Management Accounting; Tata McGraw Hill,New Delhi.

3. Sharma and Gupta; Management Accounting,Kalyani Publishers

4. SP Jain and KL Narang, Cost Accounitng; Kalyani Publications,New Delhi.

5. Lal Nigam,Advanced Cost Accounting,Himalaya Publishing House,New Delhi.

6. Introduction to Management Accounting - Horngreen and Sundlem

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M.Com-I Semester **PAPER-103**
PAPER-III

BUSINESS EVNIRONMENT

UNIT-I: **Introduction to Business:** Concepts-Meaning-Definitions of Business-Traditional and Modern Characteristics of Business- Objectives of Business-Organic Objectives-Economic Objectives-Social Objectives- Human Objectives – National Objectives.

UNIT-II: **Business Environment:** Concept of Business Environment-Meaning and Definitions of Business Environment-Nature and Scope of Business Environment-Importance of Business Environment-Limitations of Business Environment- Factors Influencing the Business Decisions of the Business Firm – Environmental Scanning-Process of Scanning.

UNIT-III: **Economic Environment:** Concept of Economic Environment-Economic Systems-Capitalism-Socialism –Mixed Economy- Features and Merits and Demerits of the respective systems-Economic Planning in India-Objectives and limitations of Planning-Economic Policies-Industrial Policy(Latest)-Monetary Policy-Fiscal Policy-Exim Policy of India.

UNIT-IV: **Political, Social and Cultural Environment:** Concept and Meaning of Political Environment-Political Institutions –Legislature-Executive-Judiciary- impact of political Environment of Business Decisions-**Social and Cultural** factors influencing the Business Decisions-Social Responsibility of Business-Impact of Social Responsibility on Business-Business Ethics and Corporate Governance.

UNIT-V: **Technological and International Environment:** Concept of Technological Environment-Features-Impact of Technological Environment-Technology and Society-Restrictions on Technological Growth – **International Environment:** Concept-Multinational Corporation-Growth-Problems-Foreign Direct Investment- role of FDI in India-International Economic institutions-World Bank-IMF-WTO- their impact on Business Decisions.

References/Suggested Readings:

1. Francis Cherunillam : "Business Environment"-Himalaya Publishers,Mumbai
2. K.Aswathappa : Essential of Business Environment, Himalaya Publishers, Mumbai
3. Adhikary.M : Economic Environment of Business, Sultan Chand &Sons, Delhi
4. Sundarm and Dutt : Indian Economy, Sultan Chand & Sons, Delhi.
5. Justin Paul : Business Environment,-Text and Cases, McGrawhill Publications
6. Sengupta : Government and Business, Vikas Publishing House, Delhi.

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PAPER-104
M.Com-I Semester

QUANTITATIVE TECHNIQUES

UNIT-I: Quantitative Techniques: Measuring Classification of Q.T: statistical techniques Programming and operations research techniques Role of Q.T in Business & Industry limitations of Q.T.

UNIT-II: Statistics for Business: Meaning, Characterization of Statistics, Importance & Limitations of Statistics, Measures of Central tendency; Mean, Median, Mode, Measures of Central Trendy; Mean, Median, Mode. Measure of Dispersion: Range, Quintile deviation: correlation and regressions.

UNIT-III: Probability: Basic terminology in probability types of probability, Bays therein, Probability distributions; Binomial Poisson and Normal distribution. Sampling theory, methods of Sampling.

UNIT-IV: Testing Hypothesis: Hypothesis testing procedure, large sample and small sample test, chi-square analysis, Analysis of Variance.

UNIT-V: Decision Theory: Decision Trees, utility theory for decision making, Game theory: Types of Game, value of the game, Saddle point, Methods for determining the value of the Game Limitations of Game Theory.

References:

References: Quantitave techniques

1. Quantitative Techniques in Management by N.D.Vohra Publisher – Tata MC Graw hill New Delhi.
2. Quantitative techniques for Decision Making by Anand Sharma Publisher-Himalaya Publishing House.
3. Quantitave Techniques by C.R.Kothari Publisher-Vikas Publishing House.
4. Statistics for Management by Richard I, Levin
5. Statistics- Theory methods & Applications by D.C Sachet and V.K.Kapoor Publisher: Sultan Chand&Sons.

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M.Com-I Semester PAPER-105
INFORMATION TECHNOLOGY FOR BUSINESS

UNIT-I: Computer Concepts and Applications:

Introduction to Information Technology, Scope of IT in business, Categories of Machines, Servers, How Computers work, Hard ware-Input Hardware Processing and Memory Hardware, Storage Hardware, Output hard ware, Software-System software, Application Software, History Input-Output devices, how the processor or CPU works- Control unit, ALU and Registers – How memory works – RAM, ROM, Flash, Floppy Disks, Hard disks, Optical Disks, Magnetic Tapes, Smartcards, Flash Memory Cards

UNIT-II: Introduction to Software:

Introduction to Software: System Software- components of System software-The operating system, what it does-Booting, User interface, CPU Management, File Management, Task Management-Multitasking,Multiprogramming,Timesharing,Multiprocessing,Formating, System software-Device Drivers and Utility Programs, Desktop and Laptop. Operating Systems-DOS, Network operating systems, windows versions, UNIX, Linux.

UNIT-III: Application of IT in functional Areas:

IT and Marketing, IT and Finance, IT and Operational Management, IT and Human Resource Management, Enterprise Systems, Knowledge Management

UNIT-IV: Data Communication, Networks and Internet Concepts:

Data Communication, Networks and Internet Concepts: Benefits of Networks, Types of networks, Types of LAN, Components of LAN, Topology of LAN, Analog and Digital signal. Internet Concepts- The internet and World Wide Web, Sending and Receiving   E-mail, Search Engines, Other Internet Resources-FTP, Telnet, E-Commerce. Network and internet security issues, Extranet and Intranet.

UNIT-V: Programming Concepts and Tools: : Programming Concepts and tools:- Introduction to Programming Concepts-Programming: Five step programming, Design the program, code the program, test the program, Document and maintain the program, Five generations of programming languages, Programming languages used today, Pseudo Code.

Suggested Readings:
1. Alexis Leon & Mathew Loen: Introduction to Computers with MS-OFFICE-2000, TMH, -2001.
2. Williams/Sawyer: Using Information Technology
3. Peter Norton: Introduction to Computers
4. Introduction to Information Technology – Breaking Wave
5. Morley, D. and Parker, C. S., Understanding Computers: Today and Tomorrow, ed xi, 2007,Thomson Learning.

Programming Lab

1. **MS-Word**:
Creating, saving editing and printing of documents
Find and replace options
Formatting with tables, charts and pictures
Mail Merge
Spell check and grammar checks

2. **MS-EXCELL:**
Creating, naming and saving worksheets
Data entry-Manual and automatic
Formatting cells and cell referencing
Working with graphs and charts
Creating and using formulas and functions
Previewing and printing worksheets.
Data management tools
Statistical Applications –Measures of central tendency.

3. **MS-POWER POINT:**
Presenting features, creating, saving a presentation using different methods editing, using different designs,layouts, color schemes, formatting,custom animating and displaying the presentation.