INSPIRA-

JOURNAL OF COMMERCE, ECONOMICS & COMPUTER SCIENCE

A National Quarterly Double Blind Peer Reviewed Refereed Journal of the IRA

Vol. 02 | No. 01 | January - March, 2016



INSPIRA RESEARCH ASSOCIATION (IRA)

EDITORIAL BOARD

CHIEF EDITOR

PROFESSOR (DR.) S. S. MODI

Former Head, Department of A.B.S.T. (Commerce)
University of Rajasthan, Jaipur, Rajasthan (India)
Former President, Indian Accounting Association (IAA)
President, Inspira Research Association (IRA)

ASSOCIATE EDITORS

Dr. Rajeev Srivastava L.B.S. P.G. College, Jaipur **Dr. Krishna Gupta**University of Rajasthan, Jaipur

Dr. R. K. Tailor
IIS University, Jaipur

Dr. Navneet SharmaIIS University, Jaipur

ADVISORY BOARD

Prof. Y. P. Singh Noida, Delhi Prof. Prashant Kumar Varanasi **Prof. D. Prabhakara Rao** Visakhapatnam

Prof. N. M. Khandelwal Ajmer

Prof. Pratap Sinh Chauhan Rajkot

Prof. G. Soral Udaipur

Prof. G. L. Dave Jodhpur Prof. Arvind Kumar Lucknow

Prof. Naveen Mathur Jaipur

Prof. B. Ramesh

Prof. Umesh Holani

Goa

Gwalior

Prof. Sanjay Bhayani Rajkot

Prof. K. V. Achalapati

Prof. Karmajeet Singh

Prof. Ramesh Mangal

Prof. S. K. Khatik

Hyderabad

Chandigarh

Bhopal

Prof. Nageshwar Rao

Indore

Prof. Jitendra K. Sharma Haryana

Uttarakhand

Prof. R. K. Gupta

Prof. M. L. Vadera

Prof. B.S. Rajpurohit Jodhpur

Chandigarh

Prof. N. D. Mathur

Prof. Harish Oza Ahmedabad

Prof. Vijay Pithadia Gujarat

Jaipur

Jodhpur

Prof. K. Eresi Bangalore

Prof. B. K. Punia

Dr. Anju Kansal Jaipur

Prof. R. K. Bal Bhubaneswar Prof. P. K. Kotia Jaipur **Dr. O.P. Gusai** Delhi

Statutory Warning: No part of this journal may be reproduced or copied in any form or by means (graphic, electronic or mechanical, including photocopying, recording, taping, or information retrieval system) or reproduced on any disc, tape, perforated media or any other information storage device etc., without the prior written permission of the publishers. Breach of this condition is liable for legal action. However, researcher may use any part of this journal in their research work provided that proper citation is used in their work and description of such reference/citation is compulsorily required to inform in writing to the publisher within a month of publication/award of research work.

The Editorial Board of the "Inspira-Journal of Commerce, Economics & Computer Science" is not responsible for views expressed by the authors and reviewers.

GUIDELINES FOR SUBMISSION OF RESEARCH MANUSCRIPTS FOR PUBLICATION IN JOURNAL OF INSPIRA

The following are the guidelines applicable to contributions:-

- 1. The cover page should include Title, Abstract, Keywords, Authors(s) and Affiliations(s) Official Address (es) as well as Residential Address (es) with Pin Code (s) Email Address (es). Please indicate the corresponding author. The abstract not exceeding 200 words along with 5 Keywords, citing the purpose, scope and conclusion of the submission. Preferably it should explain why the readers should consider the same important.
- 2. Articles should not be more than 2500-4000 words including notes, references & tables.
- 3. Text should be 1.5 spaced typed in MS-word on A4 size paper leaving one inch margins all around. The text must be typed in font size 12 and font type "Times New Roman".
- 4. The main text should not contain name of the author. The manuscript should not contain footnotes. References should be given at the end of the manuscript.
- 5. Reference should be given in APA style.
- 6. Tables: tables (each on a separate sheet) should be numbered consecutively in Arabic numerals and should be referred to in the text as Table 1, Table 2 etc. tables should not duplicate results in Graphs.
- 7. Graphs: With minimum descriptive text and Graph axes should be labeled with variable written out in full, along the length of the axes, with the unit in parenthesis.
- 8. All submissions for publication are referred on the 'double blind' system by at least two professionals.
- 9. Articles must be original and hitherto unpublished.
- 10. The final decision on the acceptance or otherwise of the paper rests with the Editors, and it depends entirely on the standard and relevance of the paper.
- 11. The final draft may be subjected to editorial amendment to suit the Journal's requirements.
- 12. All author/s must sign and send the "Copyright Certificate" along with their submission.
- 13. In the case of website, please do not forget to mention the date of accessing.
- 14. Electronic submissions should be sent to (editorinspiral1@gmail.com/ profdrssmodi@gmail.com). Hard copies are accepted, but there must be three printed copies along with the soft copy saved on a CDROM.

Prof. (Dr.) S.S. Modi Chief Editor

INSPIRA RESEARCH ASSOCIATION (IRA)



MEMBERSHIP SUBSCRIPTION RATES FOR THE JOURNAL

	India		Outside India	
	Annual	Life Membership	Annual	Life Membership
Individuals	₹1,000	₹5,000	US \$ 80	US \$ 400
Institutions	₹1,200	₹6,000	US \$ 100	US \$ 500

Mode of Payment : Cash Cheque Demand Draft

Please send your Subscription to
"The Chief Editor, INSPIRA"

Prof. (Dr.) S.S. Modi 25, Sudama Nagar, Opp. Glass Factory, Tonk Road, Jaipur–302018, Rajasthan (India)

> profdrssmodi@gmail.com Mobile No. 09829321067

The Inspira- Journal of Commerce, Economics & Computer Science is published four times in a year (Quarterly) i.e. January, April, July & October.

INSPIRA Reg. No. SH-481 R- 9-V P-76/2014

₹300/-

Printed by: Photomac # 9001436000