

**Scheme of Examination & Syllabi of M.Phil Course in Commerce
w.e.f. the session 2014-15**

The M.Phil (Commerce) will be a one year course comprising two semesters. There will be three compulsory papers in first Semester and Three Compulsory Papers and a Dissertation in Second Semester. The first semester of M.Phil shall be common to Pre Ph D Course in Commerce.

Semester-I

Compulsory Papers: -

Paper No.	Title of the paper	Max. Marks		Time
		Theory	Internal Assessment	
I.	Quantitative Techniques	80	20	3 Hours
II.	Research Methodology	80	20	3 Hours
III.	Computer Applications in Research: Theory	50	--	3 Hours
		Workshop	50	

Note: There will be a theory paper of 50 marks in the subject “Computer Applications in Research” and a Workshop of 50 marks. Evaluation of workshop shall be done by a Board of examiners consisting of one internal examiner and one external examiner to be appointed by the HOD Commerce. There is no internal assessment in this paper.

2. Internal Assessment of Twenty marks of Quantitative Techniques and Research Methodology shall be based on Presentation, Review of Literature and its presentation in the area allotted to the candidate by the Departmental Committee.

Semester-II

Compulsory Papers: -

Paper No.	Title of the paper	Max. Marks	Internal Assessment	Time
I.	Advanced Management Accounting	80	20	3 Hours
II.	Contemporary Marketing	80	20	3 Hours
III.	Strategic Financial Management	80	20	3 Hours
IV.	Dissertation	200 marks (150 marks for evaluation and 50 marks for Viva-Voce)		

Note: **The Dissertation shall be evaluated after the theory examination of second semester. Internal assessment in each of the Semester-II papers shall be based on Presentation of two seminars by each of the candidate and their participation in Seminars**

M.Phil (Commerce) w.e.f. 2014-15
Semester-I
Quantitative Techniques
Paper-I

Marks of Theory: 80
Internal Assessment: 20

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.

- Unit 1. Quantitative Techniques – An introduction to quantitative techniques, classification of quantitative techniques, role of quantitative techniques in business and industry, limitation of quantitative techniques.
- Unit 2. Sampling - Sampling techniques, sampling error, test of sampling, parametric tests; T-test and Chi-Square test, correlation and regression simple, partial and multiple. Non –Parametric Tests: The runs and median test of randomness, tests of two-matched samples: Sign-test, Wilkson test, Signed Rank- Sum test, The Mann-Whitney-U-Test, The Kruskal Wallis-test, Friedmani`s test for K. Related samples, tests involving two independent samples; Median test, Wald-Wolfwitz number of Runs test.
- Unit 3. Analysis of Variance – one way classification, two way classification, Business Forecasting – various methods of business forecasting, uses, problems and Limitations of business forecasting method. Linear Programming, uses, applications, data requirements and limitations, Simplex Method, Transportation and assignment problems.
- Unit 4. Input –Output analysis, input output tables, significance of input output analysis, Limitations. Network Analysis – CPM and PERT.

Suggested Readings:

- i. Kothari, C.R - Quantitative Techniques
- ii. 2. Gupta, S.P - Statistical Method
- iii. Vohra, N.D - Quantitative Techniques in Management
- iv. Srivastava, Shenoy and Sharma - Quantitative Techniques for Managerial Decision.

M.Phil (Commerce) w.e.f. 2014-15
Semester - I
Research Methodology
Paper-II

Marks of Theory: 80
Internal Assessment: 20

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.

- Unit-1 Research: Meaning, Characteristics, Types and Relevance of Research; Research Process; Identification and Formulation of the Research Problem. Hypothesis: Meaning, Types, Need, Functions and Sources of Hypothesis; Process of setting Hypothesis. Concepts: Meaning, Significance, Characteristics, Types; How to Use Concepts; Operationalisation of Concepts.
- Unit-2 Research Design: Meaning, Features, Need for Research design, Components of Research design. Research Design for Exploratory (or Formulative) Research Studies. Research Design for Descriptive and Diagnostic Research Studies. Research Design for Hypothesis Testing or Experimental Research Studies. Sampling Design: The Concept of Sampling, Aims of Sampling, Census versus Sample Surveys, Characteristics of a Good Sample, Basis of Sampling. Sampling Techniques or Methods: Probability Sampling, Non-probability Sampling; Problems in Sampling. The Sample Size.
- Unit-3 Measurement: concept, Levels and components of Measurement, Techniques of Developing Measurement Tools, sources of Error in measurement, Tests of Sound Measurement. Scaling: Meaning of Scaling, Bases of Scales- classification, important scaling techniques-Rating and Ranking. Approaches of the scale construction, different types of scales-Arbitrary Scales, Differential Scales, Summated Scales, Cumulative Scales.
- Unit-4 Collection of Data: Meaning of Data, Types of Data, Importance of Data, Sources of Data-Primary Sources and Secondary Sources: Documentary Method, Questionnaire Method, Schedule Method, Interview Method, Observation Method. Processing of Data: Editing, Coding, Classification, Tabulation. Interpretation of Data: forms of Interpretation, Prerequisites for Interpretation, Precautions in Interpretation, conclusions and Generalizations, sources of Errors in Interpretations.

Presentation of Findings: Descriptive Presentation, Graphic Presentation, Diagrams, Pictures and Maps, Tabular Presentation, Difficulties in Presentation.

Report Writing: Meaning, Functions and Types of Research Report, Steps of Planning Report Writing, Research Report Format, Principles of Writing, Documentation, Writing and Typing the Report.

Suggested Readings:

- i. K N Krishnaswamy, Appa Iyer Sivakumar and M. Kathirajan, Management Research Methodology, New Delhi : Pearson,
- ii. P. Panneerselvam, Research Methodology, New Delhi : PHI
- iii. David Dooley, Social Research Methods, NJ: Prentice Hall
- iv. Hans Raj, Theory and Practice in Social Research, New Delhi: Surjeet
- v. K.V.Rao, Research Methodology in Commerce and Management, New Delhi : Sterling
- vi. B.N.Ghosh, Scientific Methods and Social Research, New Delhi: Sterling
- vii. Johari Bayle (Ed). Introduction to the Methods of Social Sciences, New Delhi: Sterling
- viii. R.Parshad Sharma and P. Satyanarayana, Research Methods in Social Sciences, New Delhi: Sterling
- ix. Y.P.Aggarwal, Better Sampling Concepts, Techniques and Evaluation, New Delhi: Sterling
- x. B.N.Ghosh, Lectures on Scientific Method, New Delhi: Sterling
- xi. Wilkinson and Bhandarkar, Methodology and Techniques of Social Research, New Delhi: Himalaya
- xii. P. Saravanavel, Research Methodology, New Delhi: Kitab Mahal
- xiii. V.P. Michael, Research Methodology in Management, New Delhi: Himalaya
- xiv. S N Murthy and U Bhojanna, Business Research Methods, New Delhi: Excel
- xv. Yogesh Kumar Singh, Fundamental of Research Methodology and Statistics, New Delhi: New Age
- xvi. O.R. Krishnaswami and M. Ranganatham, Methodology of Research in Social Sciences, New Delhi: Himalaya
- xvii. Dipak Kumar Bhattacharyya, Research Methodology, New Delhi: Excel

M.Phil (Commerce) w.e.f. 2014-15
Semester - I
Computer Applications in Research
Paper-III

Theory: 50
Workshop : 50

Note: In theory paper 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 5 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 10 marks each. Evaluation of workshop shall be done by a Board of Examiners consisting of one internal and one external examiner to be appointed by the HOD (Commerce). There is no internal assessment in this paper.

UNIT-I

Introduction to SPSS : SPSS Environment - Data Editor, Viewer and Draft Viewer, Chart Editor, Text Output Editor, Toolbar, Menus, Dialogue Boxes, Opening and Saving Files.

UNIT-II

Preparation of Data Files : Defining Variables – Variables Labels, Value Labels, Missing Values, Variable Types, Column Format, Measurement Level; Data Entry, Inserting and Deleting Cases and Variables, Moving Variables.

UNIT-III

Data Screening and Transformation : Errors in data entry; Accessing Normality – Histograms, stem and leaf plots and box plots, Kolmogorov – Smirnov and Shapiro Wilk Statistics, Skewness and kurtosis; Assessing normality by group; Variable transformation; Data transformation – recode, compute, data selection.

UNIT-IV

Data Analysis : Descriptive statistics – Frequency Distribution, measurement of central tendency and variability; Correlation; One Sample t-test, t-test with more than one sample – repeated measures t-test and independent groups t-test; One-way and Two-way between groups ANOVA with post-hoc comparisons; One-way analysis of Covariance (ANCOVA); Reliability Analysis; Factor Analysis; Chi-square tests; Multidimensional Scaling.

Suggested Readings:

- i. Sheridan J Coakes; Lyndall Steed and Peta Dzidic. SPSS for Windows – Analysis without Anguish. Wiley India.
- ii. Darren George and Paul Mallery, SPSS for Windows Step by Step: A Simple Guide. Pearson
- iii. Donald Cooper, Pamela Schindler. SPSS Windows Student Version for use with Business Research Methods. Tata McGraw Hill.
- iv. Julie Pallant. SPSS Survival Manual. Tata Mc Graw Hill
- v. KIRAN PANDYA, SMRUTI BULSARI, SANJAY SINHA. SPSS IN SIMPLE STEPS. Wiley India.

M.Phil (Commerce) w.e.f. 2014-15
Semester-II
Advanced Management Accounting
Paper-I

Marks of Theory: 80
Internal Assessment: 20

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.

- Unit – 1 Management Accounting defined; Cost classification analysis, and behaviour;; Activity based costing; Learning curve model.
Cost-volume-profit analysis and its managerial applications.
- Unit-2 Business forecasting, decision making under risks and uncertainty, capital budgeting.
Pricing Techniques:- Product pricing; export pricing and bid pricing; Joint products and by-products.
- Unit-3 Performance Measurement Techniques – techniques for Goal setting, Measuring performance and growth, divisional performance measurement, inter-divisional transfer pricing.
- Accounting techniques – Value added accounting, social accounting, information Economics and MIS.
- Unit-4 Resource Management Techniques – Quality Management, productivity management, capacity management, cost control and cost reduction techniques, Marketing and distribution cost analysis.

Suggested Readings

- i. 1.Management Accounting: Dr.Mittal S.N. (Shree Mahaveer Book Depot.. Delhi)
- ii. Management Accounting: Pandey I.M.
- iii. Management Accounting: Dr.Maheshwari S.N.
- iv. 4. Management Accounting: A Decision Emphasis – De Coster, D.T/ and Scholefr E.L.
- v. Management Accounting Principles: Anthony R.N. and Reece J.S.
- vi. Management Accounting: Harngren Charles T.
- vii. Management Accounting: Batty J.

M.Phil (Commerce) w.e.f. 2014-15
Semester-II
Contemporary Marketing
Paper-II

Marks of Theory: 80
Internal Assessment: 20

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.

Unit-1	Marketing: Origin and Developments, Nature of Marketing, Developments in Marketing Theory, Social, Ethical, and Legal Aspect of Marketing. Marketing Environment: Strategic Marketing Planning, Consumer Behaviour and Market Segmentation.
Unit-2	Product, Pricing, Promotion and Distribution Decisions
Unit-3	Service Marketing: Understanding Services Phenomena, Extending marketing Mix for Services, Service Quality, Service Strategies, Marketing of Insurance Services, Social Marketing.
Unit-4	Brand Management: Brand Concept, Brand Positioning, Importance of Branding, Power Brands, Branding Strategies, Brand Equity., Brand Loyalty.

SUGGESTED READINGS

- i. Kotler, Philip and Gary Armstrong: Principles of Marketing, Prentice Hall, New Delhi.
- ii. Kotler, Philip: Marketing Management Analysis, Planning, Implementation and Control, Prentice Hall, New Delhi.
- iii. Majumdar, Ramanuj: Product Management in India., Prentice Hall, New Delhi.
- iv. Mc Carthy, E.Jenome and William Dl, Perreault Jr.: Basic Marketing: Managerial Approach, Richard D. Irwin, Homewood, Illinois.
- v. Ramaswamy, V.S and Namakumari, S: Marketing Management, Mac Milan India, New Delhi..
- vi. Srinivasan, R: Case Study in Marketing: The Indian Context, Prentice Hall, New Delhi.
- vii. Stanton, William J., and Charles Futrell: Fundamentals of Marketing: Mc Graw Hill Publishing Co., New York.
- viii. Still, Richard R., Edward W, Cundiff and Norman A.P. Govoni: Sales Management: Decisions, Strategies and Cases, Prentice Hall, New Delhi.

M.Phil (Commerce) w.e.f. 2014-15
Semester-II
Strategic Financial Management
Paper-III

Marks of Theory: 80
Internal Assessment: 20

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.

- Unit-1 Strategic Management: Meaning; Process; Strategic Alternatives and Choices; Strategy Formulation and Implementation.
Financial Management in Strategic Perspective; financial strategies for Expansion and Diversification; Strategies for assessing Financial Viability of an Undertaking.
- Unit-2 Mergers: Brief History; Types and Characteristics; Mergers and diversification Strategy; Sell-off and Divestiture Strategy; Theory and Test of Alternative Theories; Post Mergers Problems and Their solutions; International mergers and Restructuring, Joint Ventures.
- Unit-3 Takeovers: Process and Models – SV Model, HT Model, Jagadesh and Chaudhary Model and Fishman Model; Legal, Tax and Accounting Issues in Mergers & Acquisitions; Recent Developments in Takeover Process in India.
- Unit-4 Financial Distress: Prediction of Financial Distress; Voluntary Settlements; Settlements Involving Litigation; Liquidation; Reorganization; Bankruptcy Costs.
Corporate Control: Mechanism; Share Repurchase and Exchange; Buy Back of Shares; Non-voting Shares; Corporate Governance and Ethics in Corporate Control.

SUGGESTED READINGS

- i. M.Y.Khan and P.K.Jain 'Financial Management'
- ii. I.M.Pandey 'Financial Management'
- iii. Parsana Chandra 'Financial Management Theory and Practice'
- iv. Aggarwal and Aggarwal 'Financial Management' Hindi Medium.
- v. Van Horse, James C 'Financial Management and Policy'