

# Syllabus of M. Phil in Commerce (Two-year Course)

(w.e.f. 2014-15 Academic Session)

## **Structure**

### First Year

**Paper I: Research Methodology** -100 marks

First Half – 50 marks

Second Half – 50 marks

**Paper II: Contemporary Issues in Business** – 100 marks

First Half – 50 marks

Second Half – 50 marks

**Paper III: Seminars and Term Papers** – 100 marks

Two Seminars:  $25 \times 2 = 50$  marks

Two term papers:  $25 \times 2 = 50$  marks

### Second Year

**Paper IV: Dissertation** – 200 marks

Written Part – 150 marks

Viva Voce – 50 marks

# M. Phil in Commerce

## Paper-I

Research Methodology: 100 marks

First Half: 50 marks

1. Introduction to research.
2. The research process.
3. Formulating a research problem.
4. Research design formulation- Quantitative, Qualitative and mixed.
5. Measurement and Scaling techniques.
6. Sampling Design and Sampling Distribution.
7. Collection, preparation and analysis of data.
8. Report writing.

Second Half: 50 Marks

1. Testing of Hypothesis – Parametric tests.
2. Testing of Hypothesis – Non-Parametric tests.
3. Experimental designs.
4. Non-experimental designs.
5. Qualitative strategies – Ethnography, Grounded theory, Case studies, Phenomenology etc.
6. Mixed methods – Sequential, Concurrent, Transformative.
7. Multivariate Techniques – Multivariate regression and its related issues; Factor analysis, cluster analysis, Discriminant analysis.

### Suggested Readings:

1. Kothari, C.R.: *Research Methodology – Methods and Techniques*, New Age Publication.
2. Malhotra, N.K. and Dash, S.: *Marketing Research- An Applied Orientation*, Pearson.
3. Bryman, A.: *Business Research Methods*, Oxford.
4. McBurney, D.H. and While, T.L.: *Research Methods*, Thomson.
5. Sekaran, U.: *Research Methods for Business – A Skill Building Approach*, Wiley.
6. Flick, U.: *An Introduction to Qualitative Research*, Sage.
7. Sharma, H.D. and Mukherjee, S.P.: *Research in Economics and Commerce, Methodology and Surveys*, Varanasi: Indian Biographic Centre.
8. Goon, Gupta and Dasgupta: *Fundamentals of Statistics*, Vol II, World Press.
9. Kerlinger, F.N.: *Behavioral Research – A Conceptual Approach*, New York: Holt, Rinehart & Winston.
10. Creswell, J.W.: *Mixed Method Research – Introduction and Application*, San Diego, CA: Academic Press.
11. Greene, I.E.: *Mixed Methods in Social Inquiry*, San Francisco: Jossey – Bass.
12. Johnson and Wichern: *Applied Multivariate Statistical Analysis*, PHI.

Paper II  
Contemporary Issues in Business: 100 marks

First Half: Corporate Reporting: 50 marks

Financial Reporting

1. Diversity in Accounting & Reporting practices across countries and its measurement.
2. Process of Harmonization and the role of various national and international bodies. Issues relating to convergence and IFRS.

Non-financial Reporting

1. Issues relating to Sustainable Development – Environment, Society and Governance. Ethical interpretations relating to sustainability of business.
2. Sustainability Reporting followed by business enterprises and institutions. Role of Various international agencies in this regard. CSR practices in India.

**Suggested Readings:**

1. Weetman and Gordon: *International Financial Accounting – A Comparative Approach*: Roberts, Financial Times, Pitman Publishing.
2. Ghosh, T.P.: *IFRS*, Taxmann Publication.
3. Hopkins M.: *Corporate Social Responsibility and Internal Development*, Earthscan
4. Daniel Esty, : Andrew Winston, *Green to Gold*, John Wiley & Sons Inc. 2006
5. C.K. Prahalad: *The Fortune at the Bottom of the Pyramid*, Wharton School Publishing,
6. Sanjay K Agarwal: *Corporate Social Responsibility in India*, SAGE Publications Pvt. Ltd
7. HuzaifaKhorakiwala, Vijay Kapur and EnakshiSengupta,: *Essentials in Corporate Social Responsibility*, Wockhardt Foundation.

Second Half: Finance: 50 Marks

1. Corporate Risk Management.
2. Corporate Restructuring.
3. Value-based Management.
4. Advanced Topics relating to Financial Management Decisions.
5. Corporate Tax Planning.
6. Taxation of International transactions.
7. Issues relating to Indirect Taxes in India.

**Suggested Readings:**

1. Schall, L.D. and Haley, C.W.: *Introduction to Financial Management*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
2. Soloman, E.: *Theory of Financial Management*, Columbia University Press, New York.
3. Van Home, J.C.: *Financial Management and Policy*, Prentice-Hall of India Pvt. Ltd., New Delhi.
4. Ross, S.A., Westerfield, R.W. and Jaffe, .: *Corporate Finance*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
5. Ahuja & Gupta: *Corporate Tax Planning*, Bharat Publishing, New Delhi.
6. Singhania & Singhania: *Direct Taxes*, Taxmann Allied Services Pvt. Ltd., New Delhi.

7. Datey, V.S.: *Indirect Taxes*, Taxmann Allied Services Pvt. Ltd., New Delhi.
8. Stulz, R. M., *Risk Management and Derivatives*, Cengage Learning.