

COMMERCE

Ph.D PET Syllabus: Research Methodology

Unit – 1: Introduction: Meaning and Significance of Research; Approaches to Research - Scientific and Non-scientific Approaches; Types of Research - Applied Research, Fundamental Research, Qualitative Research, Quantitative Research, etc; and Criteria for Good Research. Business Research: Research in Business; Qualities of a good Researcher; Research Process; Ethics in Business Research, Review of Literature.

Unit – 2: Research Process and Research Design: Pilot Survey; Formulation of Research Problem, Statement of Problem/s; Questionnaire Reliability and Validity Test; Scope of the Study; Generating Hypothesis; Testing Hypothesis; Analyzing and Conclusion, etc. Concept of Research Design - Classification of Research Design; and Criteria for Good Research Design.

Unit – 3: Collection of Data and Sampling: Primary Data - Observation Method, Group Discussion, Interview Method, Questionnaire Method and Survey Method; and Secondary Data Collection. Sampling: Concept of Sampling; Steps in Sampling; Sampling Techniques - Probability and Non-probability Methods; Sampling Frame; Sampling Unit; Sample Size; and Sampling and Non-sampling Errors, Binomial, Poisson and normal distributions.

Unit – 4: Measurement and Scaling: Scaling and its Techniques - Paired Comparison Scale, Likert Scale, Semantic Differential Scale and Thurstone Scale; Measurement and its Techniques - Nominal Scale, Ordinal Scale, Interval Scale and Ratio Scale; and Characteristic of sound Measurement and Scaling

Unit – 5: Analysis and Presentation of Data: Data Preparation and Description - Editing, Coding, Classification, Tabulation; Hypothesis Testing - Logic of Hypothesis Testing; Types of Hypothesis; Hypothesis Error; Measures of Central Tendency; Measures of Variation; Measures of Skewness; Statistical Testing Procedure; Types of Sample Tests; Types of Tests - Parametric Test Z-Test, T-Test, Chi-Square Test, One Way ANOVA, Pearson's Correlation and Non-parametric Test - Chi-Square Test, Two Way ANOVA, Factor Analysis; Regression Analysis; Cluster Analysis; and SPSS.

Unit – 6: Research Report: Types of Reports - Formal and Informal Report Writing; Criteria for good Research Report; Plagiarism; Target Audience; Pre-research Proposal; Progress Report; Final Report; Guidelines for effective Report Writing; Research Report Format, Types of report, technical reports and Thesis-Bibliography. Ethical Issues in Research-Meaning, Importance, Problems, Citation of Published Material, Ethical Issues Related to Publishing, Plagiarism and Self-Plagiarism, Citation and Acknowledgement Accountability.

References: -

1. Research Methodology - C.R. Kothari and Gaurav Garg, 4th edition, New Age International Publication.
2. Business Research Methods - Donald Cooper & Pamela Schindler, 12th edition, McGraw Hill.
3. Business Research Methods – Alan Bryman & Emma Bell, 3rd edition, Oxford University Press India,
4. Fundamentals of Statistics – S. C. Gupta, 7th edition, Himalaya Publishing House.
5. Methodology of Research in Social Sciences, Krishnaswami O. R, Himalaya Publishing House.

Commerce: Subject Specific Syllabus

Unit 1: Business Environment and International Business

- Concepts and elements of business environment: Economic environment- Economic systems, Economic policies(Monetary and fiscal policies); Political environment Role of government in business; Legal environment- Consumer Protection Act, FEMA; Socio-cultural factors and their influence on business; Corporate Social Responsibility (CSR)
- Scope and importance of international business; Globalization and its drivers; Modes of entry into international business
- Theories of international trade; Government intervention in international trade; Tariff and non-tariff barriers; India's foreign trade policy
- Foreign direct investment (FDI) and Foreign portfolio investment (FPI); Types of FDI, Costs and benefits of FDI to home and host countries; Trends in FDI; India's FDI policy
- Balance of payments (BOP): Importance and components of BOP
- Regional Economic Integration: Levels of Regional Economic Integration; Trade creation and diversion effects; Regional Trade Agreements: European Union (EU), ASEAN, SAARC, NAFTA
- International Economic institutions: IMF, World Bank, UNCTAD
- World Trade Organisation (WTO): Functions and objectives of WTO; Agriculture Agreement; GATS; TRIPS; TRIMS.

Unit 2: Accounting and Auditing

- Basic accounting principles; concepts and postulates
- Partnership Accounts: Admission, Retirement, Death, Dissolution and Insolvency of partnership firms
- Corporate Accounting: Issue, forfeiture and reissue of shares; Liquidation of companies; Acquisition, merger, amalgamation and reconstruction of companies
- Holding company accounts
- Cost and Management Accounting: Marginal costing and Break-even analysis; Standard costing; Budgetary control; Process costing; Activity Based Costing (ABC); Costing for decision-making; Life cycle costing, Target costing, Kaizen costing and JIT
- Financial Statements Analysis: Ratio analysis; Funds flow Analysis; Cash flow analysis
- Human Resources Accounting; Inflation Accounting; Environmental Accounting
- Indian Accounting Standards

and IFRS • Auditing: Independent financial audit; Vouching; Verification and valuation of assets and liabilities; Audit of financial statements and audit report; Cost audit • Recent Trends in Auditing: Management audit; Energy audit; Environment audit; Systems audit; Safety audit

Unit 3: Business Economics

• Meaning and scope of business economics • Objectives of business firms • Demand analysis: Law of demand; Elasticity of demand and its measurement; Relationship between AR and MR • Consumer behavior: Utility analysis; Indifference curve analysis • Law of Variable Proportions: Law of Returns to Scale • Theory of cost: Short-run and long-run cost curves • Price determination under different market forms: Perfect competition; Monopolistic competition; Oligopoly- Price leadership model; Monopoly; Price discrimination • Pricing strategies: Price skimming; Price penetration; Peak load pricing

Unit 4: Business Finance

• Scope and sources of finance; Lease financing • Cost of capital and time value of money • Capital structure • Capital budgeting decisions: Conventional and scientific techniques of capital budgeting analysis • Working capital management; Dividend decision: Theories and policies • Risk and return analysis; Asset securitization • International monetary system • Foreign exchange market; Exchange rate risk and hedging techniques • International financial markets and instruments: Euro currency; GDRs; ADRs • International arbitrage; Multinational capital budgeting.

Unit 5: Business Statistics and Research Methods

• Measures of central tendency • Measures of dispersion • Measures of skewness • Correlation and regression of two variables • Probability: Approaches to probability; Bayes' theorem • Probability distributions: Binomial, poisson and normal distributions

Unit 6: Business Management and Human Resource Management • Principles and functions of management • Organization structure: Formal and informal organizations; Span of control • Responsibility and authority: Delegation of authority and decentralization • Motivation and leadership: Concept and theories • Corporate governance and business ethics • Human resource

management: Concept, role and functions of HRM; Human resource planning; Recruitment and selection; Training and development; Succession planning • Compensation management: Job evaluation; Incentives and fringe benefits • Performance appraisal including 360 degree performance appraisal • Collective bargaining and workers' participation in management • Personality: Perception; Attitudes; Emotions; Group dynamics; Power and politics; Conflict and negotiation; Stress management • Organizational Culture: Organizational development and organizational change

Unit 7: Banking and Financial Institutions

• Overview of Indian financial system • Types of banks: Commercial banks; Regional Rural Banks (RRBs); Foreign banks; Cooperative banks • Reserve Bank of India: Functions; Role and monetary policy management • Banking sector reforms in India: Basel norms; Risk management; NPA management • Financial markets: Money market; Capital market; Government securities market • Financial Institutions: Development Finance Institutions (DFIs); Non-Banking Financial Companies (NBFCs); Mutual Funds; Pension Funds • Financial Regulators in India • Financial sector reforms including financial inclusion • Digitisation of banking and other financial services: Internet banking; mobile banking; Digital payments systems • Insurance: Types of insurance- Life and Non-life insurance; Risk classification and management; Factors limiting the insurability of risk; Re-insurance; Regulatory framework of insurance- IRDA and its role

Unit 8: Marketing Management

• Marketing: Concept and approaches; Marketing channels; Marketing mix; Strategic marketing planning; Market segmentation, targeting and positioning • Product decisions: Concept; Product line; Product mix decisions; Product life cycle; New product development • Pricing decisions: Factors affecting price determination; Pricing policies and strategies • Promotion decisions: Role of promotion in marketing; Promotion methods - Advertising; Personal selling; Publicity; Sales promotion tools and techniques; Promotion mix • Distribution decisions: Channels of distribution; Channel management • Consumer Behaviour; Consumer buying process; factors influencing consumer buying decisions • Service marketing • Trends in marketing: Social

marketing; Online marketing; Green marketing; Direct marketing; Rural marketing; CRM • Logistics management

Unit 9: Legal Aspects of Business

• Indian Contract Act, 1872: Elements of a valid contract; Capacity of parties; Free consent; Discharge of a contract; Breach of contract and remedies against breach; Quasi contracts; • Special contracts: Contracts of indemnity and guarantee; contracts of bailment and pledge; Contracts of agency • Sale of Goods Act, 1930: Sale and agreement to sell; Doctrine of Caveat Emptor; Rights of unpaid seller and rights of buyer • Negotiable Instruments Act, 1881: Types of negotiable instruments; Negotiation and assignment; Dishonour and discharge of negotiable instruments • The Companies Act, 2013: Nature and kinds of companies; Company formation; Management, meetings and winding up of a joint stock company • Limited Liability Partnership: Structure and procedure of formation of LLP in India • The Competition Act, 2002: Objectives and main provisions • The Information Technology Act, 2000: Objectives and main provisions; Cyber crimes and penalties • The RTI Act, 2005: Objectives and main provisions • Intellectual Property Rights (IPRs) : Patents, trademarks and copyrights; Emerging issues in intellectual property • Goods and Services Tax (GST): Objectives and main provisions; Benefits of GST; Implementation mechanism; Working of dual GST

Unit 10: Income-tax and Corporate Tax Planning

• Income-tax: Basic concepts; Residential status and tax incidence; Exempted incomes; Agricultural income; Computation of taxable income under various heads; Deductions from Gross total income; Assessment of Individuals; Clubbing of incomes • International Taxation: Double taxation and its avoidance mechanism; Transfer pricing • Corporate Tax Planning: Concepts and significance of corporate tax planning; Tax avoidance versus tax evasion; Techniques of corporate tax planning; Tax considerations in specific business situations: Make or buy decisions; Own or lease an asset; Retain; Renewal or replacement of asset; Shut down or continue operations • Deduction and collection of tax at source; Advance payment of tax; E-filing of income-tax returns