

**BHAKTA KAVI NARSINH MEHTA
UNIVERSITY, JUNAGADH
FACULTY OF COMMERCE AND MANAGEMENT**



DEPARTMENT OF COMMERCE AND MANAGEMENT

**SYLLABUS
FOR
M. PHIL.**

Rules, Regulations and Syllabus for the degree of Master of Philosophy (M.Phil.)

**(As per University Grants Commission- Minimum standards and Procedure for Award
of M.Phil. /Ph.D. Degrees-Regulations, 2016)**

(BASED ON UGC-CBCS-2015 GUIDELINES)

SEMESTER -1& 2

(FOR REGULAR CANDIDATES)

Effective from JUNE – 2019

BKNM UNIVERSITY

**GOVT.POLYTECHNIC CAMPUS, BILKHA ROAD, KHADIYA
JUNAGADH-362263.**

Bhakta Kavi Narsinh Mehta University

SEMESTER – I

Subject Code	Course type	Title of Paper	Credit	No. of Hrs. Per Week	Internal	External	Total
mpcom101	core	Research Methodology	05	05	30	70	100
mpcom102	core	Advanced study in commerce	05	05	30	70	100

SEMESTER – II

	Course type	Title of Paper	Credit	No. of Hrs. Per Week	Internal	External	Total
mpcom201	core	Advanced Accountancy and Finance	05	05	30	70	100
mpcom202	Research	Dissertation	10	10	150	50 (viva)	200

N.b.: Internal evaluation as per higher education Gandhinagar, circular kvt/parch/2019/11908-12373 dated: 14-05-2019

M. Phil (Commerce)

Admission

Admission to the Programme will be given on recommendation of the university Admission Committee of Faculty of Commerce and Management, Bhakta Kavi Narsinh Mehta University on the basis of student's merit constituted on the basis of Common Admission Test conducted by the Bhakta Kavi Narsinh Mehta University which may consist of written test and Departmental Research committee.

Eligibility

To be eligible the candidate should have 55% of marks in postgraduate degree examination in Commerce and its relevant discipline. The degree examination should have been conducted by the organization recognized as university by the Association of Indian University (AIU). Per recognized guide 2 Seats are available for admission.

Reservation

Reservation will be as per the provision of Government rules.

Duration and span of the course:

1. The course will be of one year duration divided into two semesters.
2. The candidate once registered for M. Phil. in Commerce degree shall be allowed maximum three trials within a period of three years from the date of his/her admission to M. Phil. in Commerce degree course.

Workload:

1. In the first semester the teaching will be done for three theory papers only. Each paper will be given four contact hours per week for teaching and maximum of 60 hours of teaching per paper.
2. In the second semester the M. Phil. Teaching will exclusively be for Dissertation Guidance. 2 Students should be assigned to an individual teacher for the purpose of guiding their dissertation work. Each teacher will be normally expected to devote at least one hour per week per student during the second semester and maximum of 60 hours of teaching/guidance per guide/teacher.

Detailed Course Structure:

Semester – I

No.	Subject code	Course Title	C	IM	EM	MPM	TMPM	TM
1	Mpcom101	Research Methodology	5	30	70	28	40	100
2	Mpcom102	Advanced study in commerce	5	30	70	28	40	100
		Total	10	60	140			200

Abbreviations:

C= Credits IM= Internal Marks EM= External Marks

MPMEE- Minimum Passing Marks in External Examinations TMPM – Total Minimum Passing Marks

TM =Total Marks

Semester – II

Subject code	Course type	Title of Paper	Credit	No. of Hrs. Per Week	Internal	External	Total
Mpcom201	core	Advanced Accountancy and Finance	05	05	30	70	100
Mpcom202	Research	Dissertation	10	10	150	50 (viva)	200

Regulations:**Scheme of promotion**

The standard of passing for the M.Phil. degree examination shall be at least 55 % marks in each of the papers and also 55 % of the total marks in the aggregate of the papers and also in dissertation.

- i. Any student securing less than 55 % marks in the aggregate and less than 55 % in each paper shall be treated as failed and shall have to repeat the course work and reappear in the concerned examinations in order to secure at least 55 % marks in the aggregate.
- ii. All the M. Phil. Students shall be required to clear three courses of three papers of five credits each. However in the semester system if student failing under any head of examinations he/she may be permitted to continue his/her study in the next semester.

M.PHIL. [CBCS] Semester – 1		
1	Core-	Research Methodology

Name of the Course : Research Methodology

Course credit : 05

Teaching Hours : 75 (Hours)

Total marks : 100

Objectives: The objective of this course is to make the students to learn the application of statistical tools and techniques of Research for Business decision making and planning.

.Unit	Content	No. of Lectures	Marking Weightage
1	<u>Introduction of Research:</u> Concept of Research and Business Research, Objectives and Motivational factors for Research, Research Process, Types of Research Business Research, Identification and Formulation of Research Problem, Major Problems in the Area of Business Research – Finance, Production, Marketing and Personnel-. Importance of Research in Managerial Decisions, Components of an Ideal Research Design.	15	14
2	<u>Methods and Techniques of Data Collection:</u> Types of Data, Methods and Techniques of Collecting Data, Major Sources of Data, Sampling Design, Attitude Measurement and Scaling Techniques, Processing – Analysis and Interpretation of Data.	15	14
3	<u>Hypothesis and Basic Statistical Measures:</u> Concept, Types of Hypothesis, Errors in Hypothesis Testing, Levels of Significance, Basic Review of Measures of Central Tendency, Variation, and Skewness, Simple, Partial and Multiple Correlation and Regression; Coefficient of Association and Analysis of TimeSeries.	15	14
4	<u>Statistical Analysis and Interpretation of Data:</u> Concept and Application of Parametric Tests for testing Hypothesis. Concept and Application of Non-parametric Tests	15	14

	for testing Hypothesis.		
5	<u>Report Writing & Presentation:</u> Introduction, Types of Report, Major Divisions of an Ideal M. Phil - Ph.D. level Research Report, Method of Giving Footnotes, References, and Precautions for writing the Research Report.	15	14
Total		75	70

Basic Readings:

- 1) Research Methodology by C. R. Kothari, Vikas Publishing House, Delhi.
- 2) Research Methodology by R. Panneerselvam, PHI Learning Private Limited, New Delhi, 2009.
- 3) Research Methodology by Dipakkumer Bhattacharyya, Excel Books, New-Delhi, 2010.
- 4) Business Research Methods by C. William Emory, Washington University, Richard D. Irwin, Inc. Homewood, Illinois, 1976.
- 5) Business Research Methods by Clover, Vernon T. and Belsley H. L.
- 6) Theory and Practice in Social Research, by Hansraj, Delhi, 1979.
- 7) Research Methodology in Social Sciences, by Sadhu & Singh, Himalaya Publishing House.
- 8) Statistical Methods by S. P. Gupta - Sultan Chand and Sons, New Delhi.
- 9) Methodology of Research in Social Sciences, by O. R. Krishnaswami, Himalaya Publishing House, Delhi.

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular candidates.

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students candidates)		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	14
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	14
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	14
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	14
5	QUE - 5 (From Unit 5) (OR) QUE - 5 (From Unit 5)	14
	Total Marks for Regular Students	70

Note: Latest Editions of the above books may be used.

M.PHIL. [CBCS] Semester –1

2.		Advanced Study in Commerce
----	--	-----------------------------------

Name of the Course : Advanced study in commerce

Course credit : 05

Teaching Hours : 75 (Hours)

Total marks : 100

Objectives: This course helps to students in strengthening the knowledge regarding the advanced practice of different kinds of cost accounting control concepts with analytical use of tools and techniques.

Unit	Content	No. of Lectures	Marking Weightage
1	<u>HRM:</u> Introduction – Meaning – Scope – History – Process – functions – HRM and HRD – HRM and PM. Human Resource Planning: Meaning – Objectives – Process areas – Job analysis – Purpose - Uses - Contents - Steps and Techniques, Recruitment and Selection: Recruitment policy – Sources – Methods of recruitment practices in India – Selection procedures – Scientific selection – Placement - Induction and Socialization Training and Development: Principles of training – Methods of training – Procedures – Contribution of Training - evaluation of training programmes – Career Development - Benefits – Promotion - Promotion practices in India – Transfer – Transfer policy and procedure – Grievances and redressed procedure – Organizational Development: Meaning - Models and Interventions.	15	14
2	<u>CORPORATE SOCIAL RESPONSILITY:</u> Meaning & Definition of CSR, History & evolution of CSR. Concept of Charity, Corporate philanthropy, Corporate Citizenship, CSR-an overlapping concept. Concept of sustainability & Stakeholder Management. CSR through triple bottom line and Sustainable Business; relation between CSR and Corporate governance; environmental aspect of CSR; Chronological evolution of CSR in India	15	14
3	<u>EMERGING ROLE OF SECTORS:</u> Banking, Insurance, Telecommunication, power, entertainment, hospitality, Manufacturing sector, tourism, education, logistics, Mass media, healthcare sectors etc, (overview and its significance in national economic development and financial Management)	15	14
4	<u>An Overview of Operations Management:</u>	15	14

	Introduction to Production and Operations Management Concept and Definition of Production Management and Operations Management, Objectives of Operations management, decision areas in operations management, Recent trends in operations management <u>ORGANISATIONAL DEVELOPMENT:</u> Meaning and Process of Organizational Development; Organizational Development Interventions; Organizational Effectiveness-Concept and Approaches; Management of Change-Meaning, Factors Influencing the Change, Causes of Resistance to Change, Overcoming Resistance to Change and Change Agents.		
5	<u>DEVELOPMENTS IN INDIAN FINANCIAL SYSTEM:</u> Overview of Indian financial system, Role of financial system in economic development. Recent trends in capital market. Recent trends and new developments in key financial instruments and intermediaries (Mutual fund, venture capital fund, factoring, etc.)	15	14
Total		75	70

1. Chandra, Prasanna : Financial management, Tata McGraw Hill of India, Delhi.
2. Copeland, T.E. and J.F. Weston: Financial Theory and Corporate Policy, Addison-Wesley, New York.
3. Hull J.C. : Options, Futures and other Derivative Securities, Prentice-Hall of India, Delhi.
4. Mattoo, P.K. : Corporate Restructuring : An Indian Perspective, Macmillan, New Delhi.
5. Pandey, I.M : Financial Management, Vikas Publications, Delhi.
6. Smith, C.W., C.W. Smithson, and D.S. Wilford : Managing Financial Risk, Harper and Row, New York.
7. Stewart, G.B. : The Quest for Value, Harper Collins, London.
8. Sudarsanam, P.S. : The Essence of Mergers and Acquisitions, Prentice-Hall of India, Delhi.
9. Van Horne, James C : Financial Management and Policy, Prentice-Hall of India, New Delhi.
10. Van Horne J.C. and J.M. Wachowicz Jr. : Fundamentals of Financial Management, Prentice-Hall, Delhi.
11. Verma J.C. : Corporate Mergers, Amalgamations and Takeovers. Bharat Publishing House, New Delhi.
12. Human Resource Management, Name(s) of the author : Dr. Khanka S.S. Publisher Edition
13. S.Chand & Co Ltd. : Reprint 2008 : Human Resource Management Name(s) of the author : Memoria C.B.S.V.Gankar Publisher Edition
14. Himalaya Publishing House: Seventh Edition, 2008 : Human Resource Management Name(s) of the author : SubbaRao.P. & Rao Publisher Edition
15. Konark : 2009 : Human Resource Management Name(s) of the author : L.M.Prasad Publisher Edition / Year Prepared by: Signature : : Sultan Chand & Sons : 3rd Edition – 2010.
16. M.Y.Khan and P.K.Jain ‘Financial Management’
17. I.M.Pandey ‘Financial Management’
18. Parsana Chandra ‘Financial Management Theory and Practice’

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular candidates.

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students candidates)		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	14
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	14
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	14
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	14
5	QUE - 5 (From Unit 5) (OR) QUE -5 (From Unit 5)	14
	Total Marks for Regular Students	70

Note: Latest edition of the reference books should be used.

M.Phil. (Commerce) SEMESTER – II

M.PHIL. [CBCS] Semester – 2		
3	CORE	Advanced Accountancy and Finance

Name of the Course : **Advanced Accountancy and Finance**

Course credit : **05**

Teaching Hours : **75 (Hours)**

Total marks : **100**

Objectives: The objective of this course is acquainting students to strengthen the knowledge and practice of different kinds of accounting and reporting tools and techniques in an analytical way with the financial and managerial accounting for decisions.

Unit	Content	No. of Lectures	Marking Weightage
1	Accounting principles and GAAP- Development and study of Accounting Standards- Study of Indian Accounting Standards and International Accounting Standards, Emergence and development of IFRS, issued upto the beginning of the current academic year.	15	14
2	Behavioral aspects of Accounting in relation to decision-making process- Control Accounting – Budgetary Control, Zero Base Budgeting, Performance Budgeting, Economic Value Added, Balanced Score Card, Value Analysis and Latest Development in Accounting.	15	14
3	EMERGING ISSUES OF ACCOUNTING I. Forensic Accounting II. Carbon Credit Accounting III. Accounting for Intangible Assets IV. E-Accounting V. Human Resource Accounting VI. Social Accounting VII. Environmental Accounting	15	14
4	Financial Management: Meaning - Objectives - Scope and Functions - Evolution –Functional areas- Recent Trends in Indian Financial System and their implications, Changing Dimensions of the Problems and Prospects of Indian Trade, Commerce and Industry.	15	14
5	New Financial Instruments: ADRs, GDRs, ECB, FCCB, FCCN, CP, PE, Venture Capital SEBI as a Regulatory Body Financial Services (i) Lease Financing (ii) Merchant Banking (iii) Credit Rating (iv) Mutual Funds Leverage Analysis	15	14

	Operating Leverage Financial Leverage Combine Leverage Implications of Leverage Analysis		
Lectures	Total	75	70

References :

1. Chandra, Prasanna : Financial management, Tata McGraw Hill, Delhi.
2. Hampton, John : Financial Decision Making, Prentice Hall, Delhi.
3. Pandey, I.M. : Financial Management, Vikas Publishing House, Delhi.
4. Van Horne, J.C. and J.M. Wachowicz Jr. : Fundamentals of Financial Management, Prentice-Hall, Delhi.
5. Van Horne, James C Financial Management ; Harper and Row, New York.
6. Pinches, George E : Essentials of Financial Management ; Harper and Row, New York.
7. Khan MY, Jain PK : Financial Management ; Tata McGraw Hill, New Delhi.
8. Archer, Stephen, H., Chate G Marc, Racette, George; Financial management ; John Wiley, New York.
9. Financial Management Name(s) of the author :Dr.S.N. Maheswari Publisher Edition / Year Text Book-
10. Sultan Chand & Sons : 2011 : Management Accounting Name(s) of the author : Dr.R.Ramachandran., Dr.R.Srinivasan Publisher Edition / Year Reference Book(s):
11. Sriram publications. : 12thEdition/2003 : Financial Management Name(s) of the author : Prasannachandra Publisher Edition / Year
12. Tata McGraw – Hill Publishing company : 2011 : Financial Management Name(s) of the author : I.M. Pandey Publisher Edition / Year : Vikas Publishing House : Tenth Edition, 2010
13. Financial Management - I.M. Pandey.
14. Accounting Theory, L. S. Porwal
15. Indian Financial System by Vasant Desai HimalayaPublishing House, Mumbai
16. Indian Financial System by G. Ramesh babu, Himalaya Publishing House, Mumbai.
17. Bank Financial Management by Indian Institute of Banking
18. Banking Law and Practice by N.Kumar, R. Mittal Anmol Publications Pvt. Ltd., New Delhi.
19. Risk Management and Insurance by C.Arther Williams, Michael Smith and Peter
20. Insurance .Principles and Practices by m.N. Mishra S.Chand & Co.,New Delhi.
21. Service marketing in India by Jha, Himalaya Publishing House, New Delhi.
22. Principles of Banking by Indian Institute of Banking and Finance, McMillan Pub. Ltd.

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular candidates.

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students candidates)		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	14
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	14
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	14
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	14
5	QUE - 5 (From Unit 5) (OR) QUE -5 (From Unit 5)	14
	Total Marks for Regular Students	70

Suggested Readings and Reference Books:

Dissertation:**Marks: 200 Credits: 8****Dissertation****150 Marks**

The research scholar will be required to conduct research and prepare a dissertation on a topic to be selected in consultation with the respected supervisor and the coordinator / head.

Viva-voce**50 Marks**

The research scholar will be required to give presentation in a seminar on the topic of his/her dissertation. He/she has to defend his/her dissertation.

All the rules and regulations of UGC and Bhakta Kavi Narsinh Mehta University should be followed in dissertation writing and evaluation.

In the criteria for passing, promotion and other administrative matters, Bhakta Kavi Narsinh Mehta University Ordinance for M. Phil. and amendments suggested by academic council should be abided.