

**SYLLABUS AND CONTENTS  
FOR PHD COURSE WORK IN COMMERCE**



**(Effective from the Academic Session 2021-22)**

**P. G. DEPARTMENT OF COMMERCE  
FAKIR MOHAN UNIVERSITY  
Vyasa Vihar, Balasore  
Odisha – 756019**

# **Syllabus and Regulations of Ph.D. Course Work in Commerce**

## **(With effect from the Academic Session 2021–22)**

### **About the P.G. Department of Commerce**

The Post-Graduate programme of Commerce started under the mentorship of the Department of Business Management in the year 2012. The department also started offering the M.Phil as well as Doctoral Programme in Commerce. After making a journey of 10 years, the Department got the recognition of a regular Department and the teaching positions shall be filled up in the near future. The Department has produced the achievement oriented students, who have brought much recognition and glory for the Department as well as for University. The students of the Department have been placed in SSB (Government of Odisha), banking, insurance and many other premier corporations. The students of this Department also brought accolades by getting selected in Odisha Public Service Commission (College Branch). The Department has also entered into MoU with Odisha Commerce Association (OCA) and The Institute of Costs Accountant of India (ICAI) to its credit.

### **Objectives of the Programme**

The main objectives of the programme are the followings.

1. To understand the concept and process of business research in business environment and to know the application of various statistical and financial tools and techniques for exploratory, conclusive, analytical and causal research.
2. To apply the various statistical and financial tools and techniques as well as computer application for proper analysis and interpretation of data in business research
3. To familiarize the students with the advanced knowledge in the field of accounting and finance
4. To provide the research students with knowledge of emerging issues and advances in financial markets and new innovations in the financial sectors.
5. To aim also in providing an international perspective in the field of accounting and finance among students.

### **Outcomes of the Programme**

The specific outcomes of the programme are to be developed to achieve the followings,

1. To facilitate the acquisition of specialized knowledge in the field of finance, accounting, entrepreneurship, banking and insurance.
2. To provide the analytical knowledge and methodological skills required to evaluate and conduct research in their area of specialization and related areas

- To equip the students with latest trends and knowledge in the Commerce and Management pertaining to theory and research.
- To prepare the students for undertaking research, jobs in Colleges/ Universities/Research Institutions, various Government Departments and Companies in Public Sectors as well as in Private Sectors.
- To develop the personality and sharpening of intellectual skills among the students and to inculcate the social commitment making them responsible citizens that will be helpful in their personal, social and professional life to solve the real life problems.

### COURSE STRUCTURE

Paper Name/Code	Title	Paper Type	Credit Hours	Marks [Internal + End Term]
Paper-I:COM-RMCA	Research Methodology and Computer Applications	Theory	6	100[40+60]
Paper –II:COM-RAAF	Recent Advances in Accounting and Finance	Theory	6	100[40+60]
Paper-III:COM-RPE	Research and Publication Ethics	Theory and Practical	2	50[20+30]
Paper-IV:COM-LL	Literature Review	Project	6	100
Paper-V:COM-RP	Preparation of Research Proposal/ Synopsis	Project	4	50
<b>Total</b>			<b>24</b>	<b>400</b>

### MARKING (EXAMINATION) PATTERN

Paper	Internal Evaluation				End Term Examination				Total
	Home Assignment	Presentation	MCQ	Written	Written	Presentation	Report	Viva-Voce	
<b>Paper- I</b>	10	NA	10	20	60	NA	NA	NA	<b>100</b>
<b>Paper-II</b>	10	NA	10	20	60	NA	NA	NA	<b>100</b>
<b>Paper-III</b>	10	05 (GD)	05	NA	30	NA	NA	NA	<b>50</b>
<b>Paper-IV</b>	NA	NA	NA	NA	NA	20	60	20	<b>100</b>
<b>Paper-V</b>	NA	NA	NA	NA	NA	10	30	10	<b>50</b>

Sl.No	Continuous Internal Assessment (Components) For Paper-I & Paper-II	Mark Allotted
1	One MCQ to be Administered at the end of each Unit	10*
2	Mid-Term Assessment based on Unit I & Unit II	20
3	Assignment at the end of Unit V(Based on Unit III , IV& V)	10
<b>Total</b>		<b>40</b>

\*In case of MCQ one to be administered at the end of Unit 1,Unit II, III, IV & V and the best one to be considered

<b>End-Term Assessment (Question Pattern) for Ph. D Coursework</b>			
<b>Sl. No.</b>	<b>Question Pattern</b>	<b>Mark Allotted</b>	<b>Total Marks</b>
1	A total of 10 questions to be answered within 50 words, each carrying 2 marks, 02 questions from each Unit.	10x2	20
2	A total of 05 questions to be answered within 100 words, each carrying 4 marks, 01 question from each Unit	5X4	20
3	A total of 02 questions to be answered within 300 words out of 5 options each carrying 10 marks based on five Units	2X10	20
<b>Total</b>			<b>60</b>

### **BOARD OF EXAMINERS**

<b>Sl. No.</b>	<b>Section</b>	<b>Examiner(s)</b>
01	Home Assignment and Quiz	Internal Course Teacher/Instructor from the University P. G. Department
02	Seminar Presentation	The Board of Examiners consisting of faculty members of the University P.G. Department, who are Members of the SRC in the subject. The proposed Supervisor, if from outside the University Campus, may be co-opted as a member examiner.
03	Written (Mid Term)	Internal Course Teacher/Instructor from the University P. G. Department
04	Report	The Board of Examiners consisting of faculty members of the University P.G. Department, who are members of the SRC in the subject. The proposed Supervisor, if from outside the University Campus, may be co-opted as a Member Examiner.
05	Viva-Voce	The Board of Examiners consisting of faculty members of the University P.G. Department, who are members of the SRC in the subject. The proposed Supervisor, if from outside the University Campus, may be co-opted as a member examiner.
06	Written (End- Term)	Examiners as appointed by the Board of Studies (BOS)

### **Passing Percentage & Duration**

1. **Passing Marks in Individual Paper:** 50% (End -Term and Internal Marks taken together) in each Theory/ Practical/ Project Paper
2. **Passing Marks in Aggregate:** 55%
3. **Division:** No Division; Only Pass or Fail
4. **Duration:** One Semester
5. **Back/Improvement:** There is no provision for back/ improvement in the Ph. D. Course Work.

## Detailed Syllabus

Sub. Code	Subject Name	Credit	Internal Mark	External Mark
Paper-I:COM-RMCA	Research Methodology and Computer Applications	06	40	60

Objectives	The objectives of this course are: 1. To make the students aware on the basic concept of business research 2. To make the students understand the process of business research 3. To help the students develop skill in handling and analysing data 4. To develop ability to create a scientific research proposal and to carry out the same
Pre-Requisites	Basic knowledge of statistics
Teaching Scheme	Lectures followed by interactive and problem solving sessions. Demonstration of different techniques and their usages in different situations will be explained. All lectures will be followed by activity oriented sessions.

## Detailed Syllabus

Unit	Topics	Hours
I	<b>Basics:</b> Concept & Importance of Business Research Approaches-Deductive & Inductive, Key Properties of Research, Types of Research, Exploratory vs Conclusive Research, Qualitative vs Quantitative Research	06
II	<b>Research Process:</b> Defining research problem-Steps involved in problem identification, Review of Literature, Identification of Research Gap. Theoretical framework & Hypotheses Development, Research Design-Types, Measurement of variables, Scaling-Types & Techniques, Sources & Methods of Data Collection, Sampling-Steps in sampling, criteria for selecting a sampling procedure, Types of sampling design, Methods of sample size determination	12
III	<b>Data Processing &amp; Data Analysis-I:</b> Preparing data for analysis-Data editing, coding & tabulation, Choosing right statistical methods for analysis-Descriptive vs Inferential statistics, statistical techniques for Uni-variate, Bi-variate and Multi-variate data	10
IV	<b>Data Analysis-II :</b> Procedure for testing hypothesis, Application of parametric and Non-parametric test, Usage of Factor analysis, Multiple Regression analysis, Discriminant & Cluster Analysis, Application of ANOVA & MANOVA, Mediation and Moderation Analysis, Introduction to SEM	10
V	<b>Computer Application &amp; Ethics in Research &amp; Report Writing:</b> Introduction to MS Office , Application of MS Word, Ms-Power Point & Excel in Research, Application of SPSS, AMOS & R software in research. <b>Ethics in Business Research-</b> Ethical principles-Harm to participants, Lack of informed consent, Invasion of privacy, Deception, Other ethical and legal considerations-Data management, Copyright ,Reciprocity and trust, Affiliation and conflicts of interest, <b>Development of Research Proposal</b> , Types of Report, Layout & Structure of Report, Bibliography & Referencing, & footnotes	10
<b>Total</b>		<b>48</b>

**Text Book:**

1. T1.Deepak Chawala &Neena Sondhi, “*Research Methodology*”, Vikash Publishing House, New Delhi,2<sup>nd</sup> edition.
2. T2.Uma Sekaran, “*Research Methods for Business: A Skill Building Approach*”, Wiley India, New Delhi, 1st edition.
3. T3.CR Kothari, “*Research Methodology-Methods and Techniques*”, New Age Publishers,2<sup>nd</sup> Edition.

**Reference Books:**

4. R1.Donald Cooper, Pamela Schindler, “*Business Research Methods*”, McGraw-Hill Higher Education, 12<sup>th</sup> Edition
5. R2. Naresh K. Malhotra, “*Marketing Research-An Applied Orientation*”, 3<sup>rd</sup> Edition, Pearson Education, New Delhi, 2002

Course Outcomes (CO)	At the end of the course, the students will be able: CO 1. To have conceptual clarity on basic concept & process of research CO2. To demonstrate skill in defining research problem and develop ability to resolve managerial dilemma CO3. To demonstrate ability to use different research methods CO4. To demonstrate ability to create an effective research proposal
-------------------------	--

Sub. Code	Subject Name	Credit	Internal Mark	External Mark
Paper –II:COM-RAAF	Recent Advances in Accounting and Finance	06	40	60

Objectives	The objectives of this course are: <ol style="list-style-type: none"> <li>To make the students aware on recent trend and practice in the field of Accounting and Finance</li> <li>To familiarize the students with the advanced knowledge in the discipline of Financial Management.</li> <li>To provide the research students with knowledge of emerging issues and trends in Accounting and Finance.</li> </ol>
Pre-Requisites	Basic knowledge of HRM & allied field of HRM
Teaching Scheme	Lectures followed by interactive and activity oriented sessions.

#### Detailed Syllabus

Unit	Topics	Hours
I	Accounting Theory Formulation: Nature, objectives and Scope, GAAPs, Users of Accounting Information, Accounting Theories: Structural, interpretational and Decision Usefulness Theories, Critical Theory of Accounting, Normative and Positive Theory.	08
II	Contemporary Issues in Accounting, Annual Accounts and Annual Reports of Companies , Disclosure in Financial Reporting,	10
III	Conceptual Knowledge regarding important Indian Accounting Standards , Emerging areas and trends in Accounting Reports and Research, Financial Statement Analysis and its recent development	10
IV	Earnings Management and its recent Development , Capital Structure Theory and its recent Development , Capital Market Theory and Efficient Market Hypothesis	10
V	Tools and Methodologies of Accounting and Finance Research , Use of Metric and Non-Metric Variables in Empirical Research , Factor Analysis, Discriminate Analysis, Event Study	10
<b>Total</b>		<b>48</b>

#### References:

- Wiley “GAAP 2021 - Interpretation and Application of Generally Accepted Accounting Principles “
- Brigham and Houston: “*Fundamentals of Financial Management*”, South Western
- Hair, Anderson & Others: “*Multivariate Data Analysis*”, PHI
- Koutsoyannis A: “*Theory of Econometrics*”, ELBS
- Kendal and Stuart: “*Advanced Theory of Statistics*”, PHI
- Malek El Dirir “Introduction to Earnings Management” , Springer
- Box, Jenkin & Reinsel “*Time Series Analysis*”, Pearson

<b>Course Outcomes (CO)</b>	At the end of the course, the students will be able: <ol style="list-style-type: none"> <li>CO 1. To know the conceptual clarity on emerging trends in accounting and finance</li> <li>CO2. To demonstrate skill in identifying research gap in accounting and finance areas</li> <li>CO3. To demonstrate ability to use different research methods in in accounting and finance areas</li> </ol>
-----------------------------	---

### **Paper-III:COM-RPE (Research & Publication Ethics)**

#### **Course Objectives:**

- Provide students with the fundamental knowledge of basics of philosophy of science and ethics, research integrity, publication ethics.
- Hands-on sessions are designed to identify research misconduct and predatory publications.
- Indexing and citation databases, open access publications, research metrics (citations, *h* index, Impact Factor etc).
- Guide and mentor students in presenting plagiarism tools for a valid and ethical research report.

#### **Learning Outcomes :**

- To be able to describe and apply theories and methods in ethics and research ethics
- To acquire an overview of important issues in research ethics, like responsibility for research, ethical vetting, and scientific misconduct.
- To acquire skills of presenting arguments and results of ethical inquiries.

#### **Contents:**

**Unit-1:** Philosophy and Ethics: Introduction to Philosophy: definition, nature, scope, concept, branches Ethics: definition, moral philosophy, nature of moral judgment and reactions

**Unit -2:** Scientific Conduct: Ethics with respect to science and research; Intellectual honesty and research integrity, copyright, Scientific misconduct: falsification, fabrication and Plagiarism (FFP); Redundant Publication: duplication and overlapping publication, salami slicing; Selective reporting and misrepresentation of data

#### **Unit – 3: Publication Ethics:**

Publication Ethics: definition, introduction and importance Best practice/standard setting initiative and guidelines: COPE, WAME, etc. Conflict and interest

Publication misconduct: definition, concept, problems that leads to unethical behaviour and vice versa, type Violation of publication ethics, authorship and contributorship Identification of publication misconduct, complaint and appeals Predatory publisher and journals Avoiding Plagiarism. Preparing documents for MoUs, Confidentiality Agreements

**Unit-4: Open Access publishing:** Open access publication and initiatives SHERPA/RoMEO online resource to check publisher copyright and self-archiving policies Software tool to identify predatory publication developed by SPPU Journal finder/journal suggestion tools viz. JANE, Elsevier Journal finder, Springer, Journal Suggester, etc.

#### **Unit – 5:**

A. Group Discussion: Subject Specific Ethical Issues FFP, authorship Conflict interest, Complaints and appeals: examples and fraud from India and abroad



B. Software tools: Use of plagiarism software like turnitin, Urkund and other open source software tools

**Unit – 6:**

A. Database: Indexing database, Citation database: web of science, scopus, etc.

B. Research metrics: Impact factor of Journal as per journal citation report, SNIP,SJR,IPP, Cite Score Metrics: h-index, g-index, i-10 index, altmetrics

**(Note : Practical based on topics mentioned in Unit 4 5, and 6)**

**References:**

1. Nicholas H. Steneck. “*Introduction to the Responsible Conduct of Research*”. Office of Research Integrity. 2007. Available at: <https://ori.hhs.gov/sites/default/files/rcrintro.pdf>
2. Paul Oliver “*The Student's Guide to Research Ethics*” Open University Press, 2003
3. Adil E. Shamoo; David B. Resnik “*Responsible Conduct of Research*” Oxford University Press, 2003
4. Kambadur Muralidhar, Amit Ghosh Ashok Kumar Singhvi “*Ethics in Science Education, Research and Governance*”, Indian National Science Academy, 2019.
5. Anderson B.H., Dursaton, and Poole M.: “*Thesis and Assignment Writing*”, Wiley Eastern 1997.
6. Bijorn Gustavii: “*How to Write and Illustrate Scientific Papers?*” Cambridge University Press.
7. Bordens K.S. & Abbott, B.B.: “*Research Design and Methods*”, Mc Graw Hill, 2008.
8. Graziano, A., M., & Raulin, M.,L.: “*Research Methods – A Process of Inquiry*”, 6<sup>th</sup> Edition, Pearson, 2007.