

**REGULATIONS & COURSE CONTENTS  
OF  
M. PHIL IN COMMERCE**

**(Under Semester System)  
(Effective from the Academic Session 2014-15)**

**REGULATIONS**

The duration of M.Phil course in Commerce shall be one academic year spread over two semesters. The 1st Semester is devoted to study theory papers and the 2nd Semester is for carrying out Dissertation. Each theory paper carries 100 full marks with 4 credits. The Dissertation and Grand Viva-voce will carry (200+100) 300 marks with 12 credits. The students are required to carry out Dissertation under the guidance of faculty members. Further, they are required to submit 3 copies of dissertation and the same will be evaluated jointly by internal and external examiners.

**COURSE OUTLINE**

<b>Semester-I</b>		<b>FULL MARKS</b>	
<b>CREDITS ALLOTTED</b>			
<b>MPC 102</b>	<b>Research Methodology (RM)</b>	<b>100</b>	<b>04</b>
<b>MPC 103</b>	<b>Business and Computer Application (BCA)</b>	<b>100</b>	<b>04</b>
<b>The candidate has to select one paper from the following electives.</b>		<b>100</b>	<b>04</b>
<b>MPC 102 (A)</b>	<b>Contemporary studies in Finance.</b>		
<b>MPC 102 (B)</b>	<b>Contemporary studies in Accounting.</b>		
<b>Semester-II</b>			
<b>MPC 201</b>	<b>Dissertation/Project Work</b>	<b>200</b>	<b>08</b>
<b>MPC 202</b>	<b>Grand Viva-voce &amp; Presentation of Project /Dissertation</b>	<b>100</b>	<b>04</b>
<b>TOTAL</b>		<b>600</b>	<b>24</b>

## **DETAIL SYLABUSS**

### **Semester I**

#### **MPM 101: RESEARCH METHODOLOGY (RM)**

##### **Unit I: Fundamentals**

Concept, Objectives & Features of a Research, Types of Research, Process of Research, Prerequisites for a Good Research.

##### **Unit II: Sampling Design & Data Collection**

Research Design, Hypothesis Formulation and Testing, Methods of Data Collection, Sources- Primary and Secondary, Measurement and Scaling.

##### **Unit III: Data Processing and Analysis**

Data Compilation, Tabulation, Data Analysis-Exploratory, Descriptive and Inferential.

##### **Unit IV: Report Writing**

Reporting, Types of Report, Report Writing and Presentation.

##### **References:**

1. Deepak Chawala & Neena Sondhi, Research Methodology, Vikash Publications, Vikash Publishing House, New Delhi.
2. Uma Sekaran, Research Methods for Business: A Skill Building Approach, Wiley India, New Delhi.
3. CR Kothari, Research Methodology-Methods and Techniques, New Age Publishers, New Delhi.
4. R Paneerselvam, Research Methodology, PHI, New Delhi.

### **Elective Paper**

#### **MPC-102(A): CONTEMPORARY STUDIES In FINANCE (CSF)**

##### **Unit I: Fundamentals**

Nature, objective and scope of financial management ,roll of finance manager in contemporary business environment .

##### **Unit II : Key issues in Financial Management**

Concept of time and Values , future value and compounding value, present value ,discounting ,consept of risk and return.

##### **Unit III: New Dimension in Corporate Finance**

Corporate Restructuring , Mergers and acquisition, assets based financing venture capital financing .

#### **Unit Iv: Recent trends in corporate Financing**

Value based management, corporate governance, corporate social responsibility.

#### **References:**

1. M.Y. Khan and P.K.Jain ,Financial Management: Text, problems and Cases , Tata McGraw Hill co, New Delhi.
2. R.M. Srivastava, Financial Management and Policy, Himalaya Publishing House, New Delhi.
3. Rajesh Kothari and Bobby Dutta, Contemporary Financial Management, Mac Millan India Ltd., New Delhi.
4. Pandey IM, Financial Management, Vikas Publishing House Pvt. Ltd., New Delhi.

#### **MPC 102 (B): CONTEMPORARY STUDIES IN ACCOUNTING (CSA)**

##### **Unit I: Fundamentals of Accounting**

Accounting Concepts and Conventions, GAAP, Emergence and Development of Accounting Standards.

##### **Unit II: Emerging Issues in Accounting-I**

Role of ICAI in Formulation of Accounting Standards, List of AS and IAS, Emergence and Development of International Financial Reporting Standards.

##### **Unit III: Emerging Issues in Accounting -II**

Accounting for intangible Assets ,Accounting for Carbon Credit , Accounting for gram Panchayat.

Unit IV Special Issues in Accounting

#### **References:**

1. Arulanandam, M.A. and Raman, K.S.: Advanced Accountancy, Himalya Publishing House, Delhi.
2. Porwal, L.S.: Accounting Theory, Tata McGraw Hill, New Delhi.
3. Banerjee B: Contemporary issues in Accounting and Research, Indian Accounting Association research Foundation, Calcutta.
4. Das Gupta N.: Environmental Accounting, S. Chand; Delhi.

#### **MPC 103: BUSINESS & COMPUTER APPLICATION (BCA)**

##### **Unit 1 Fundamentals of Computer**

Components of a Computer System, hardware and software, role of computer in business.

##### **Unit II Database Management System**

File organization - Master file, transaction file, DBMS-uses and application.

### **Unit III: Computer Network & Communication**

LAN, WAN, Data Communication - uses and application in business, e-mail, e-commerce / e-business.

### **Unit IV: MS-Windows**

MS-Word, MS-Excel, MS-Power Point & MS-Access, Practical on Unit-III & IV.

### **References:**

1. Computers, Concepts and Uses 2nd ed., Summer M., Englewood Cliffs, New Jersey, Prentice Hall Inc, 1988.

### **Semester-II**

**MPC 201      Dissertation / Project Work**

**MPC 202      Grand Viva-voce & Presentation of Project / Dissertation**