

BHAGWANT UNIVERSITY

Sikar Road, Ajmer

Rajasthan



Syllabus

Institute of Humanities & Social Sciences

M. Phil I Semester

Commerce

Course Category

MCom : M.Phil in Commerce
CCC: Compulsory Core Course
ECC: Elective Core Course

Contact Hours:

L: Lecture
T: Tutorial
P: Practical or Other

Marks Distribution :

IA: Internal Assessment (Test/Classroom
Participation/Quiz/Presentation/Assignment etc.)
EoSE: End of Semester Examination

M. Phil (Commerce)

(Course Structure)

Subject code	Subject Name	Teaching hours			Marks		
		L	T	P	External	Internal	Total
01MCom101	Research Methodology	3	0	0	70	30	100
01MCom102	Advanced Management Accounting	3	0	0	70	30	100
01MCom103	Strategic Financial Management	3	0	0	70	30	100

01MCom104	Contemporary Marketing	3	0	0	100		100
Total		12	0	0	280	120	400

Paper-I Research Methodology

Subject code 01MCom101

Marks of Theory: 70

Internal Assessment: 30

Unit-1

Research: Meaning, Characteristics, Types and Relevance of Research; Research Process; Identification and Formulation of the Research Problem. Hypothesis: Meaning, Types, Need, Functions and Sources of Hypothesis; Process of setting Hypothesis. Concepts: Meaning, Significance, Characteristics, Types; How to Use Concepts; Operationalization of Concepts.

Unit-2

Research Design: Meaning, Features, Need for Research design, Components of Research design. Research Design for Exploratory (or Formulative) Research Studies. Research Design for Descriptive and Diagnostic Research Studies. Research Design for Hypothesis 'Testing or Experimental Research Studies.

Unit-3

Sampling Design: The Concept of Sampling, Aims of Sampling, Census versus Sample Surveys, Characteristics of a Good Sample, Basis of Sampling. Sampling Techniques or Methods: Probability Sampling, Non-probability Sampling; Problems in Sampling. The Sample Size.

Unit-4

Measurement: concept, Levels and components of Measurement, Techniques of Developing Measurement Tools, sources of Error in measurement, Tests of Sound Measurement. Scaling: Meaning of Scaling, Bases of Scales- classification, important scaling techniques-Rating and Ranking. Approaches of the scale construction, different types of scales-Arbitrary Scales, Differential Scales, Summated Scales, Cumulative Scales, Factor Scales.

Unit-5

Collection of Data: Meaning of Data, Types of Data, Importance of Data, Sources of Data-Primary Sources and Secondary Sources: Documentary Method, Questionnaire Method, Schedule Method, Interview Method, Observation Method. Processing of Data: Editing, Coding, Classification, Tabulation. Interpretation of Data: forms of Interpretation, Prerequisites for Interpretation, Precautions in Interpretation, conclusions and Generalizations, sources of Errors in Interpretations. Presentation of Findings: Descriptive Presentation, Graphic Presentation, Diagrams, Pictures and Maps, Tabular Presentation, Difficulties in Presentation. Report Writing: Meaning, Functions and Types of Research Report, Steps of Planning Report Writing, Research Report Format, Principles of Writing, Documentation, Writing and Typing the Report.

Suggested Readings:

1. K N Krishnaswamy, Appa Iyer Sivakumar and M. Kathirajan, Management Research Methodology, New Delhi : Pearson,
2. P. Panneerselvam, Research Methodology, New Delhi : PHI
3. David Dooley, Social Research Methods, NJ: Prentice Hall
4. Hans Raj, Theory and Practice in Social Research, New Delhi: Surjeet
5. K.V.Rao, Research Methodology in Commerce and Management, New Delhi : Sterling
6. B.N.Ghosh, Scientific Methods and Social Research, New Delhi: Sterling
7. Johari Bayle (Ed). Introduction to the Methods of Social Sciences, New Delhi: Sterling
8. R.Parshad Sharma and P. Satyanarayana, Research Methods in Social Sciences, New Delhi: Sterling
9. Y.P.Aggarwal, Better Sampling Concepts, Techniques and Evaluation, New Delhi: Sterling
10. B.N.Ghosh, Lectures on Scientific Method, New Delhi: Sterling
11. Wilkinson and Bhandarkar, Methodology and Techniques of Social Research, New Delhi: Himalaya
12. P. Saravanel, Research Methodology, New Delhi: Kitab Mahal
13. V.P. Michael, Research Methodology in Management, New Delhi: Himalaya
14. S N Murthy and U Bhojanna, Business Research Methods, New Delhi: Excel
15. Yogesh Kumar Singh, Fundamental of Research Methodology and Statistics, New Delhi: New Age
16. O.R. Krishnaswami and M. Ranganatham, Methodology of Research in Social Sciences, New Delhi: Himalaya
17. Dipak Kumar Bhattacharyya, Research Methodology, New Delhi: Excel

Paper-II Advanced Management Accounting

Subject code 01AMO103

Marks of Theory: 70

Internal Assessment: 30

Unit – 1

Management Accounting defined; Cost classification analysis, and behaviour;; Accounting based costing; Learning curve model. Cost-volume-profit analysis and its managerial applications.

Unit-2

Business forecasting, decision making under risks and uncertainty, capital budgeting. Pricing Techniques:- Product pricing; export pricing and bid pricing; Joint products and by-products.

Unit-3

Performance Measurement Techniques – techniques for Goal setting, Measuring performance and growth, divisional performance measurement, inter-divisional transfer pricing.

Unit-4

Accounting techniques – Value added accounting, social accounting, information Economics and MIS.

Unit-5

Resource Management Techniques – Quality Management, productivity management, capacity management, cost control and cost reduction techniques, marketing and distribution cost analysis.

Suggested Readings

- 1 .Management Accounting: Dr.Mittal S.N. (Shree Mahaveer Book Depot.. Delhi)
2. Management Accounting: Pandey I.M.

3. Management Accounting: Dr.Maheshwari S.N.
4. Management Accounting: A Decision Emphasis – De Coster, D.T/ and Scholefr E.L.
5. Management Accounting Principles: Anthony R.N. and Reece J.S.
6. Management Accounting: Harngren Charles T.
7. Management Accounting: Batty J.

Paper-III Strategic Financial Management

Subject code 01MCom103

Marks of Theory: 70

Internal Assessment: 30

Unit-1

Strategic Management: Meaning; Process; Strategic Alternatives and Choices; Strategy Formulation and Implementation. Financial Management in Strategic Perspective; financial strategies for Expansion and Diversification; Strategies for assessing Financial Viability of an Undertaking.

Unit-2

Mergers: Brief History; Types and Characteristics; Mergers and diversification Strategy; Sell-off and Divestiture Strategy; Theory and Test of Alternative Theories; Post Mergers Problems and Their solutions; International mergers and Restructuring, Joint Ventures.

Unit-3

Takeovers: Process and Models – SV Model, HT Model, Jagadesh and Chaudhary Model and Fishman Model; Legal, Tax and Accounting Issues in Mergers & Acquisitions; Recent Developments in Takeover Process in India.

Unit-4

Financial Distress: Prediction of Financial Distress; Voluntary Settlements; Settlements Involving Litigation; Liquidation; Reorganization; Bankruptcy Costs.

Unit-5

Corporate Control: Mechanism; Share Repurchase and Exchange; Buy Back of Shares; Non-voting Shares; Corporate Governance and Ethics in Corporate Control.

SUGGESTED READINGS

1. M.Y.Khan and P.K.Jain 'Financial Management'

2. I.M.Pandey 'Financial Management'
3. Parsana Chandra 'Financial Management Theory and Practice'
4. Aggarwal and Aggarwal 'Financial Management ' Hindi Medium. Van Horse, James C 'Financial Management and Poalicy.

Paper-IV Contemporary Marketing

Subject code01MCom104

Marks of Theory: 70

Internal Assessment: 30

Unit-1

Marketing: Origin and Developments, Nature of Marketing, Developments in Marketing Theory, Social, Ethical, and Legal Aspect of Marketing.

Unit-2

Marketing Environment: Strategic Marketing Planning, Consumer Behaviour and Market Segmentation.

Unit-3

Product, Pricing, Promotion and Distribution Decisions

Unit-4

Service Marketing: Understanding Services Phenomena, Extending marketing Mix for Services, Service Quality, Service Strategies, Marketing of Insurance Services, Social Marketing.

Unit-5

Brand Management: Brand Concept, Brand Positioning, Importance of Branding, Power Brands, Branding Strategies, Brand Equity, Brand Loyalty.

SUGGESTED READINGS

1. Kolter, Philip and Gary Armstrong: Principles of Marketing, Prentice Hall, New Delhi.
2. Kolter, Philip: Marketing Management Analysis, Planning, Implementation and Control, Prentice Hall, New Delhi.
3. Majumdar, Ramanuj: Product Management in India., Prentice Hall, New Delhi.
4. Mc Carthy, E.Jenome and William DI, Perreault Jr.: Basic Marketing: Managerial Approach, Richard D. Irwin, Homewood, Illinois.
5. Ramaswamy, V.S and Namakumari, S: Marketing Management, Mac Milan India, New Delhi.
6. Srinivasan, R: Case Study in Marketing: The Indian Context, Prentice Hall, New Delhi.
7. Stanton, William J., and Charles Futrell: Fundamentals of Marketing: Mc Graw Hill Publishing Co., New York.
8. Still, Richard R., Edward W, Cundiff and Norman A.P. Govoni: Sales Management: Decisions, Strategies and Cases, Prentice Hall, New Delhi.