## PERIYAR UNIVERSITY PERIYAR PALKALAI NAGAR SALEM – 636 011



## **DEGREE OF MASTER OF PHILOSOPHY**

## **CHOICE BASED CREDIT SYSTEM**

## SYLLABUS FOR M.PHIL. COMMERCE

## FOR THE STUDENTS ADMITTED FROM THE ACADEMIC YEAR 2012 – 2013 ONWARDS

## MASTER OF PHILOSOPHY IN COMMERCE (M. PHIL.) [From the Academic year 2012 – 2013] REGULATIONS - FULL TIME

#### 1. Eligibility:

Candidates who have qualified for postgraduate Degree of this University or any other University recognized by the Syndicate as equivalent thereto shall be eligible to register for the Degree of Master of Philosophy (M. Phil.) in their respective subject and undergo the prescribed course of study in an approved institution or department of this University.

Candidates who have qualified their postgraduate degree on or after 1<sup>st</sup> January 1991 shall be required to have obtained a minimum of 55% of marks in their respective postgraduate degree to become eligible to register for the Degree of Master of Philosophy (M. Phil).

In case of teachers (or) others registering for part-time registration, the minimum percentage of marks for registration is 50%.

For the candidates belonging to SC/ST community, and those who have qualified for the Master's Degree on or after 01.01.1991 the minimum eligibility marks shall be 50% in their Master's Degree.

#### 2. Duration:

The duration of the M. Phil. Course shall be a period of one year from the commencement of the course.

## 3. Course of Study:

The course of study for the M.Phil. degree shall consist of (a) Part – I comprising three written papers according to the syllabus prescribed from time to time; and (b) Part-II Dissertation.

Part –I shall consist of Paper – I Research Methodology and Paper – II Financial Management. There shall also be a third paper which shall be the background paper relating to the proposed dissertation. The Board of Studies (P.G) of concerned subject may limit the number of elective papers which shall be such background paper. In such case the examination in Paper – III will be conducted by the College / University.

## 1. Scheme of Examinations:

## Part – I Written examinations: Paper – I, II, & III

The examination of papers I, II, and III shall be held at the end of the I Semester. The duration for each paper shall be 3 hours carrying a maximum of 100 marks.

#### **Part – II Dissertation**:

The exact title of the Dissertation shall be intimated within one month after the completion of the written examination. Candidates shall submit the Dissertation to the University through the Supervisor through proper channel at the end of the II Semester from the commencement of the course which shall be valued by internal examiner (Supervisor) and one external examiner appointed by the University from a Panel of four names sent by the Supervisor at the time of submitting the dissertation.

If one examiner commends the Dissertation and the other examiner, does not commend, the Dissertation will be referred to a third examiner and the third valuation will be final.

Submission or Re-submission of the Dissertation will be allowed twice a year.

#### **Paper Evaluation**

The Students will be evaluated for 100 marks in each subject of study as detailed below:

External Examination	- 75 marks
Internal Assessment	- 25 marks

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The components of Internal Assessment for 25 Marks are:

Test	- 10 Marks		
Seminar	- 10 Marks		
Attendance	- 5 Marks		
Total	- 25 Marks		

Other details about evaluation are given in (CBCS Regulations).

## 2. Passing Minimum:

**1.** Separate passing minimum is prescribed for Internal and External The passing minimum for CIA shall be 50% out of 25 marks (i.e. 12.5 Marks)

The passing minimum for University Examination shall be 50% out of 75 (37.5% Marks)

## **Dissertation Evaluation:**

Project Marks- 150 Marks (Passing Minimum 50% = 75 Marks)Viva - voce- 50 Marks (Passing Minimum 50% = 25 Marks)

## **3.** Restriction in number of chances:

No candidate shall be permitted to reappear for the written examination in any paper for more than two occasions or to resubmit a dissertation not more than once. Candidates shall have to qualify for the degree passing all the written papers and dissertation within a period of three years from the date of commencement of the course.

## 4. Conferment of Degree:

No candidate shall be eligible for conferment of the M. Phil. Degree unless he/ she is declared to have passed both the parts of the examination as per the regulations.

## 8. Qualifications for persons conducting the M. Phil Course:

Only the postgraduate departments of affiliated colleges and departments of the university will be recognized for conducting the M. Phil. Course: However, the Syndicate shall have the power to decide any other institutions of higher learning / research within the University area for conducting the M. Phil. Course on merits.

## PART - TIME

## 9. Eligibility:

- (i) Teacher candidates working in the university departments
- (ii) Teacher candidates working in the affiliated colleges and whose qualifications are approved by the University.
- (iii) Teacher candidates working in polytechnics approved by the Directorate of technical education or in higher Secondary Schools, High Schools, and middle Schools approved by State board or Central Board of Secondary education or educational Institutions of IAF (within Periyar University Area) who posses a Master's Degree.

## 10. Duration:

The course of study shall extend over a period of two years from the commencement of the course. The examinations for Part- I shall be taken at the end of the first year and Part- II Dissertation at the end of the second year.

# 11. The regulations governing the full- time M. Phil. Course with regard to the course of study, scheme of examinations, passing minimum, etc and

qualification of guides conducting the M. Phil. Course shall apply to parttime candidates also.

## 12. Restriction in number of chances:

No candidate shall be permitted to reappear for the written examination in any paper for more than two occasions or to resubmit a Dissertation not more than once. Candidates shall have to qualify for the degree by passing all the written papers and dissertation within a period of four years from the date of commencement of the course.

## M. Phil Commerce 2012-2013

S1.	Code	Title of the Paper	Hrs	Cr	C/A	External	Total
No						Marks	
		Part - I					
1	12QCM01	Research Methodology	4	4	25	75	100
2	12QCM02	Research on Functional	4	4	25	75	100
		Areas of Business					
3	12QCM03	Third Paper	4	4	25	75	100

## I Semester

## **II Semester**

	Code	Title	Hr	Cr	C/A	External	Total
Sl.No		Part - II				Marks	Marks
4	12QCM04	Dissertation		8	50	100	150
		Viva-voce		4	25	25	50
		Total					200

#### PART - I

#### PAPER – I 08QCM01 RESEARCH METHODOLOGY

Unit – I

Meaning – Objective – Methods – Process – Criteria of Good Research, Research Design: Sampling design: Census and sample survey – Steps in sampling design – Different Types of sampling Designs. Probability and Non-Probability Techniques.

Unit – II

Methods of Data collection: Collection of Primary data- observation questionnaires – schedules – Pilot study and Pretesting - scaling Techniques – Collection of Secondary data - Processing and Analysis of data – Normality, Reliability and Validity tests.

Unit – III

Formulation and Testing of Hypotheses: Types – Sources – Testing – Errors in testing – Utility – Sampling Distributions and their applications: Test of Significance of the mean of a random sample and two random samples (small and large) sample size, application of X2 test, Analysis of variance one way and two ways. (Theory and Problem)

Unit – IV

Measures of relationship – simple regression analysis – Association of attributes. Multivariate Analysis technique: Partial and Multiple – Multiple Correlation and Regression Analysis – Discriminate functional Analysis – Factor Analysis – Cluster Analysis.

#### Unit - V

**Report Writing:** Meaning- Purpose Techniques and Precautions –Significance of report writing - Target Audience - Different steps in writing report – Lay out of research report – Types: Technical report, Popular report - Mechanics of writing a research report.

## **Reference Books:**

- 1. Kothari: C.R. Research Methodology: Method and Techniques, Wiley Eastern Ltd., New Delhi.
- 2. Amarchand D: Research Methods in Commerce Emerald Publishers, Chennai.
- Rigley, Paul: Conceptual Foundations of Business Research John Wiley and Sons, NewYark.
- 4. Tandon: B.C Research Methodology in Social Sciences
- 5. Anderson J, Berry H.D & Poole. M: Thesis and Assignment writing M.Wiley Eastern Limited, New Delhi.
- 6. Wilknison and Bhandarkar: Methodology and Techniques of Social Research: Himalaya Publishing House.
- 7. Krishnaswamy.OR: Research Methodology in Business, Himalaya Publishing House.
- 8. Dr. Uma sekaran –
- 9. Zigmond -

## QUESTION PAPER PATTERN PART – I PAPER – I - 08QCM01 RESEARCH METHODOLOGY M.Phil. Degree Examination

PART – B

## Time: 3 Hours

Max. Marks: 75

Answer

## PART - A

All Questions. (5x5=25)

Answer All Questions. (5x10=50) All Question carry equal Marks.

All Question carry equal Marks.

<u>UNIT – I</u>	<u>UNIT - I</u>		
Qn. No.1 a).	Qn. No.6 a).		
( <b>or</b> )	(or)		
b)	b).		
<u>UNIT – II</u>	<u>UNIT-II</u>		
Qn. No.2 a).	Qn.No.7 a).		
( <b>or</b> )	(or)		
b).	b).		
<u>UNIT – III</u>	<u>UNIT-III</u>		
Qn. No.3 a).	Qn.No.8 a).		
( <b>or</b> )	(or)		
b).	b).		
<u>UNIT –</u> IV	<u>UNIT-IV</u>		
Qn. No.4 a).	Qn.No.9 a).		
(or)	(or)		
b).	b).		
<u>UNIT – V</u>	UNIT-V		
Qn. No.5 a).	Qn.No.10 a).		
(or)	( <b>or</b> )		
b).	b).		

#### **QUESTION PAPER PATTERN**

#### PART – I

## PAPER – II: 08QCM02 FINANCIAL MANAGEMENT

#### M. Phil. Degree Examination

## **08PCZE08 STRATEGIC MANAGEMENT**

**Question Paper Pattern** 

Time: 3 Hours

Max. Marks: 75

PART – A

PART – B

Answer All Questions. (5x10=50)

All Question carry equal Marks.

All Question carry equal Marks.

Answer All Questions. (5x5=25)

UNIT – I Qn. No.1 a). (**or**) b) UNIT – II On. No.2 a). (**or**) b). UNIT – III Qn. No.3 a). (**or**) b). UNIT – IV On. No.4 a). (**or**) b).  $\mathbf{UNIT} - \mathbf{V}$ Qn. No.5 a). (or) b).

UNIT - I Qn. No.6 a). (**or**) b). **UNIT-II** On.No.7 a). (**or**) b). **UNIT-III** Qn.No.8 a). (**or**) b). **UNIT-IV** Qn.No.9 a). (or) b). **UNIT-V** On.No.10 a). (**or**) b).

Note: Problem 20% and Theory 80%

### **RESEARCH ON FUNCTIONAL AREAS OF BUSINESS**

Functional areas of any business cover production, personnel, marketing, finance and orgainsational. In all these sample scope for research exists.

## UNIT – I

**Research on Accounting and taxation:** Environmental Accounting – Financial Performance Analysis – Activity based costing – Convergence of accounting standards-Human Resources Accounting – Inflation Accounting – Tax reforms – Direct Taxes Code-Goods and Services Tax – Value Added Tax.

#### UNIT – II

**Research on Marketing decisions:** New product development research – research on brand equity and preferences – research on pricing strategies – research on distribution channels – research on salesmanship qualities and effectiveness – research on advertisement copy – research on media effectiveness – research on consumer behavior – research on marketing information system. Research on supply – chain management – research on marketing strategies – research on marketing of different products – research.

#### UNIT – III

**Research on personnel decisions:** Research on effectiveness of different sources of recruitment and training – research on leadership trits, style and effectiveness – research on employee motivation, morale, absenteeism, job satisfaction, Labour turnover, welfare measures, quality of work life and participation in management – research on personnel information system – research on executive excellence, training and development – research on employee ethics.

## UNIT - IV

**Research on financial decisions:** research on cost of capital and capital structure – research on risk – return patterns of Internet – research on working capital management – research on financial information system – research on inventory management – research on secondary market: trend, volatility and determinants – research on performance of mutual funds – research on investor behavior and protection – research on global capital market instruments and institution – research on capital markets information system.

## $\mathbf{UNIT} - \mathbf{V}$

**Research on Business strategies decisions:** Research on organizational issues, like climate, culture, creativity, change, development, design, excellence, effectiveness etc. alliance and divorces – mergers and acquisitions – disinvestment – reorganizations – reengineering – corporate governance – ethics – corporate social responsibility.

Reference Books:

- 1.Taxmann Student's Guide to Income Tax Dr. Vinod K. Singhania
- 2. Practical Income Tax V.P. Gaur and D.B. Narang
- 3. Cost Accounting Jain and Narang
- 4. Essentials of Consumer Behaviour Carl E. Block & Kenneyth J. Roering
- 5. Marketing Management Philip kotler
- 6. Human Resource Management Thirupathi, Gary dessler
- 7. Financial Management S. N. Maheswari , I.M. Pandey