

**REVISED CURRICULA AND SYLLABUS**

**FOR**

**Ph. D. COMMERCE**



**DEPARTMENT OF COMMERCE**

**AKAL COLLEGE OF ECONOMICS, COMMERCE AND MANAGEMENT**

**ETERNAL UNIVERSITY, BARU SAHIB, HIMACHAL PRADESH**

## DOCTOR OF PHILOSOPHY IN COMMERCE

### Objective:

The present scenario is very challenging for postgraduate students. For this, Ph.D. in commerce provides the students with the latest knowledge in the theory and research. This helps to; qualify them both in theory and in the practical applications of statistical tools. In order to develop student's skills, it is very useful, to them in their personal, social and professional life. To prepare the students, for undertaking research, jobs in Colleges, Universities, Research Institutions, various government departments and companies in the public and private sectors.

### Duration:

The Ph. D course will be a three-year (minimum & maximum of five years) full-time programme. Each year consist of two semesters. Thus, the Ph.D. course is of six semesters. In each semester the distribution of course and research work will be as per detail given under curricula.

### Eligibility:

The eligibility of Ph.D. Commerce is to have completed a master degree (M.Com./M. Phil) in commerce.

### Medium of Instructions & Examination:

English shall be the medium of instruction and examination

### Scheme of Examination:

Examinations shall be conducted at the middle and end of each semester as per the Academic calendar notified by the Eternal University. The system of evaluation shall be as follow:

Credits	THEORY			PRACTICAL		
	Total	Mid-session	End Term	Total	Mid-session	End Term
1+0/ 2+0/ 3+0/ 4+0	100	40 (30+10*)	60	-	-	-
0+1	-	-	-	100	50	50
1+1	50	20 (15+5*)	30	50	-	50
2+1	65	25 (20+5*)	40	35	-	35
3+1	75	30 (25+5*)	45	25	-	25

\*Assignments marks

### Attendance requirement:

The students are required to attend class lectures, tutorials, and seminars etc, arranged by the department from time to time. The minimum percentage of attendance required shall be as per the Eternal University rules.

**Research Project Report cum Dissertation:**

The student admitted for the degree programme shall be allotted to a major guide after the last date of admission in the programme. An advisory committee cum RDC shall be constituted for the student under the chairmanship of major guide and shall be got approved from the competent authority. The student will finalise the topic for her/his research project/dissertation in consultation with the advisory committee in the beginning of second semester. Under the guidance of advisory committee, detailed synopsis of thesis will be prepared by the student as per laid down guidelines and procedures of the university. After the satisfaction of advisory committee, the student shall deliver a synopsis seminar in the department before the faculty and students. The suggestions made in the seminar will be incorporated and five copies of the final version of synopsis duly signed by the advisory committee, the HOD concerned and Dean of the college shall be submitted to the Dean Postgraduate Studies (PGS) for further approval of the competent authority. The research project completed and submitted in the form of thesis/dissertation in partial fulfilment of the requirements for the degree will be of 100 marks; 70 marks for written research project cum thesis and 30 for viva-voce. The thesis/dissertation will be got evaluated from external examiner(s) appointed by Dean PGS. However, the viva-voce will be conducted after incorporating the suggestions made by external examiner(s) by committee constituted by the Dean Postgraduate Studies.

**Outcome of course programme:**

After Ph.D. in Commerce, students have a thorough knowledge of the literature and a comprehensive understanding of scientific methods and techniques applicable to their own research; be able to demonstrate originality in the application of knowledge, together with a practical understanding of how research and enquiry are used to create and interpret knowledge in their field; have developed the ability to critically evaluate current research and research techniques and methodologies; have self-direction and originality in tackling and solving problems; be able to act autonomously in the planning and implementation of research; and have gained oral presentation and scientific writing skills.

## **PROGRAMME OUTCOMES (POs)**

**PO 1:** This degree programme provides opportunity to students to study the application of commerce in depth which someone may wish to apply for building blocks in area of research.

**PO 2:** Bestow upon students a comprehensive understanding of advanced concepts and modern practices of Commerce and make them industry ready.

**PO 3:** The students should learn to apply the knowledge of statistics and management to the solution of multifaceted problems.

**PO 4:** Employ innovative knowledge and imaginative methods including design of research design, analysis, and interpretation of multivariate data, an amalgamation of the information to provide valid conclusions.

**PO 5:** Create, select, and apply appropriate techniques, resources, and modern software's tools including forecasting and modelling to composite activities to complete the research topic selected

**PO 6:** Conceptual building through the application of conceptual commerce foundations to solve practical decision-making problems, both individually and as part of teams using techniques such as case analysis, projects and assignments.

**PO 7:** An ability to familiarize with ethical issues in educational research, including those issues that arise in using quantitative research and make them employable in reputed higher institutions.

## **PROGRAMME SPECIFIC OUTCOMES (PSOs)**

**PSO 1:** The Ph.D. students would gain a thorough understanding of various avenues for conducting research in the field of commerce, management, and economics.

**PSO 2:** The commerce, management economics, and finance pedagogy offers a number of specializations and practical exposures that would equip the scholars to face the contemporary challenges in the field of commerce, management, and business.

**PSO 3:** The comprehensive outlook of the course offers value based and job oriented courses that ensure that students are trained in state-of-the-art, technology, commerce and management.

**PSO 4:** Apply research methodologies while publishing research papers and to develop skills in the application of research methods for business problem solving.

**PSO 5:** Doctoral research helps in able to understand subjects clearly and communicate effectively making them ideal choice for occupying academic positions.

**PSO 6:** Gain and up-to-date knowledge on research methods, techniques and SPSS package which is used in analyzing data in research.

**PSO 7:** To get a comprehensive understanding of experimental and analytical techniques, and a thorough knowledge of the literature, applicable to their own research.

## **COURSE OUTCOMES (COs)**

**Subject: Statistical Methods**

**Subject Code: COM 601**

**CO1:** Describe central tendency and its applications in different areas and Studying the relevant time series and panel data models for economic policy making and future forecasting.

**CO2:** Recognize common probability distributions for discrete and continuous variables.

**CO3:** Explain Sampling and Sampling type and sample size calculation.

**CO4:** Understand multiple linear regression models with applications and concept of Multicollinearity and autocorrelation. .

**CO5:** Formulate null and alternative hypotheses and apply small, large sample and non-parametric tests in real life problems.

**Subject: Indian Financial System**

**Subject Code: COM 602**

**CO1:** Equip students with an understanding of the financial system, its constituents, the principles on which it operates inter-linkages and regulatory concerns.

**CO2:** Describe the methods of issuing shares and role of intermediaries in the primary market.

**CO3:** Describe the trading mechanism in the stock market.

**CO4:** Understand derivatives and its types.

**CO5:** Explain the recent developments in the Indian financial system.

**Subject: Industrial Relation and labour Laws**

**Subject Code: COM 603**

**CO 1:** To familiarize with the role of management and unions in the promotions of industrial relations.

**CO 2:** Examine the labour relation issues and its management.

**CO 3:** To acquire skills in handling employer-employee relations.

**CO 4:** understand Indian environment relating to industrial relations. Emphasis would be given to provisions and case laws of various acts.

**CO5:** The students will be able to understand the applicability, provisions and three wings of ESI Act, 1948. They will get aware of contributions, adjudications of disputes and claims and benefits through case laws.

**Subject: Advance Human Resource Management**

**Subject Code: COM 604**

**CO 1:** Analyze the role of advance human resources in supporting organizational strategy.

**CO 2:** Evaluate human resource programs in key functional areas.

**CO 3:** Develop interdepartmental relationships to further strategic leadership goals.

**CO 4:** Incorporate ethical and legal perspectives into all human resource activities.

**CO 5:** Knowing the concepts and uses of model and teach effective cross-cultural competence.

**Subject: Security Analysis and Portfolio Management**

**Subject Code: COM 605**

**CO 1:** Explain investment environment and concept of return & risk.

**CO 2:** Understand bond valuation & role of credit rating agencies.

**CO3:** Examine equity approaches.

**CO4:** Evaluate investor's protection framework.

**CO5:** Analyze two securities portfolio using Harry Markowitz model, calculating portfolio risk and return, explaining CAPM and evaluating Mutual Funds and Financial derivatives.

**Subject: Marketing Research**

**Subject Code: COM 606**

**CO 1:** Know the significance of Marketing Research and to understanding the research process.

**CO 2:** Develop an in-depth knowledge of the challenges associated in conducting market research internationally.

**CO 3:** Make sound marketing decisions on the basis of collected and analyzed data.

**CO 4:** Understand the simple and advanced data analysis for International Marketing Research.

**CO 5:** Develop the students' ability to devise marketing research for international marketing.

**Subject: Taxation Policy**

**Subject Code: COM 607**

**CO 1:** Understand the basic concepts in the law of income tax and determine the residential status of different persons.

**CO 2:** the five heads in which income is categorized and compute income under the heads ‘Salaries’ and ‘Income from House Property’.

**CO 3:** Compute income under the heads “profits and gains of business or profession’, ‘Capital gains’ and ‘Income from other sources.

**CO 4:** Understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act; and further to compute tax able income and tax liability of individuals and firms.

**CO 5:** Develop the ability to file online returns of income.

**Subject: Entrepreneurship and Development**

**Subject Code: COM 608**

**CO1:** To familiarise the students with the fundamentals of entrepreneurship and women entrepreneurs and its role in economic development and to motivate them towards entrepreneurial activities.

**CO2:** To discuss and make the students understand the concept of business plan & its importance in business and simultaneously making them aware about various legal issues involved in business.

**CO3:** To demonstrate the marketing and financial implications for establishing and managing any business venture.

**CO4:** To develop the skills among students to raise the funding for the business from different sources for a start-up venture.

**CO5:** To equip the students to plan for business growth and sustenance through effective negotiation skills and time management.

**Subject: Research Methodology**

**Subject Code: COM 699**

**CO 1:** Understanding the need and significance of research in social sciences and demonstrating the research process.

**CO 2:** Getting acquaintance on various methods of sampling, the data collection techniques through schedules and questionnaires.

**CO 3:** Acquiring competence in preparation of schedules, questionnaires and their pre-testing and final preparation.

**CO 4:** Understanding the formulations of hypothesis, application of tests for the significance of parameters.

**CO 5:** Learning documentation writing and its presentation.

**CO 6:** Acquiring capability in preparation of projects for funding from various agencies.

## COURSE STRUCTURE

Minimum 12 credits, that is, two courses out of optional category & one research methodology are compulsory. Besides, seminar and Doctoral research for 5 credits are also compulsory for Ph.D. students in semester-I during the course work.

### SEMESTER I

S. No.	Category	Course Code	Course Title	L	T	P	Credits	Contact Hours
1	Optional	COM 601	Statistical Methods	4	0	0	4	4
2	Optional	COM 602	Indian Financial System	4	0	0	4	4
3	Optional	COM 603	Industrial Relation and labour Laws	4	0	0	4	4
4	Optional	COM 604	Advance Human Resource Management	4	0	0	4	4
5	Optional	COM 605	Security Analysis and Portfolio Management	4	0	0	4	4
6	Optional	COM 606	Marketing Research	4	0	0	4	4
7	Optional	COM 607	Taxation Policy	4	0	0	4	4
8	Optional	COM 608	Entrepreneurship and Development	4	0	0	4	4
9	<b>Compulsory</b>	<b>COM 699</b>	<b>Research Methodology</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>3</b>
10	<b>Compulsory</b>	<b>COM 691</b>	<b>Seminar</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>
11	<b>Compulsory</b>	<b>COM 700</b>	<b>Doctoral Research (Synopsis writing &amp; submission)</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>5</b>	<b>10</b>

### SEMESTER II

S. No.	Course Code	Course Title	L	T	P	Credits	Contact Hours
1	COM 700	Doctoral Research (Approval of synopsis by RDC)	0	0	15	15	30
2	-	Comprehensive Examination (Will be evaluated satisfactory/unsatisfactory)	-	-	-	-	-

\*Each student will have to get 50% marks in comprehensive written examination and satisfactory performance in oral examination.

### SEMESTER III

S. No.	Course Code	Course Title	L	T	P	Credits	Contact Hours
1	COM 700	Doctoral Research (Preparation of schedule & questionnaire)	0	0	15	15	30

### SEMESTER IV

S. No.	Course Code	Course Title	L	T	P	Credits	Contact Hours
1	COM 700	Doctoral Research (Collection & tabulation of data)	0	0	15	15	30

### SEMESTER V

S. No.	Course Code	Course Title	L	T	P	Credits	Contact Hours
1	COM 700	Doctoral Research (Analysis of data)	0	0	15	15	30

### SEMESTER VI

S. No.	Course Code	Course Title	L	T	P	Credits	Contact Hours
1	COM 700	Doctoral Research (Dissertation writing & submission)	0	0	15	15	30

**Note:** The student will compulsorily undertake his/her research work related to the dissertation for the credit hours mentioned in each semester thus making a total of 80 credits. The advisor and advisory committee will evaluate the research work undertaken by the student through a seminar arranged in the department in each semester till dissertation is submitted and clear the credit hours by awarding satisfactory/unsatisfactory grade.

Student will work on a research topic chosen by him/her or assigned to him/her by the RDC with the purpose to develop a collective approach to study, analyse and solve the problem. Student is required to collect, analyse the data and submit his/her dissertation within the stipulated period.



L	T	P
4	0	0

**UNIT-I**

Measures of central tendency, Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications. Positional averages mode, median (and other partition values including quartiles, deciles and percentiles).

**UNIT-II**

Measures of variation: absolute and relative, range, quartile deviation, standard deviation and their co-efficient, properties of standard deviation/variance Moments: calculation (including Sheppards's corrections) and significance. Skewness, Kurtosis and Moments.

**UNIT-III**

Theory of probability and approaches of the calculation of probability. Calculation of event probabilities, addition and multiplication laws of probability, Conditional probability and Bayes' Theorem. Expectation and variance of a random variable Probability distributions: Binomial, Poisson and Normal, testing of Hypothesis, Tests of significance- t-test, z-test, Chi-square test and F Tests.

**UNIT-IV**

Correlation Analysis. Meaning of correlation simple, multiple and partial; linear and non-linear, Causation and correlation, Scatter diagram, Person's co-efficient of correlation; calculation and properties (proofs not required). Probable and standard errors, Rank Correlation, Regression Analysis. Principles of least squares and regression lines. Regression equations and estimation. Standard Error of estimates.

**UNIT-V**

Components of time series. Additive and multiplicative models. Trend analysis. Fitting of trend line using principle of least squares – liners, second degree parabola and exponential. Conversion of annual linear trends equation to quarterly/monthly basis and vice versa. Moving averages Seasonal variations- calculation and uses. Simple averages, ratio-to-moving averages and link-relatives methods.

**Suggested References:**

1. R.P. Hooda. Introduction to Statistics. Macmillan, New Delhi.
2. R.P. Hooda. Statistics for Business and Economics, Macmillan, New Delhi.
3. Ya-Lin Chau. Statistical Analysis with Business and Economics: Applications. Holt,

- Reinhard & Winster.
4. Lewin and Rubin. Statistics for Management. Prentice-Hall of India, New Delhi.
  5. D.C. Sancheti and V.K. Kapoor. Statistics (Theory, Methods & application). Sultan Chand & Sons, Delhi.
  6. Hoel & J Assen. Basic Statistics for Business and Economics. John Wiley and Sons, New York.

## **COM 602 INDIAN FINANCIAL SYSTEMS**

<b>L</b>	<b>T</b>	<b>P</b>
4	0	0

### **UNIT-I**

Introduction of Indian Financial System, financial sector reforms. Flow of funds matrix and role of financial system in economic development. Financial market and institutions and Global Financial Markets, Currency and Debt market. Listings and Delisting of Corporate Stocks.

### **UNIT-II**

Financial Instruments. ADRs, GDRs and SDRs. Derivatives- Options and Futures. Indian Equity market – concept of primary and secondary markets. Capital market. Indian Debt market. Role of stock exchanges in India. SEBI and investor protection.

### **UNIT-III**

Money Market. Repos and Reverse Repo concepts, Role of Securities Trading Corporation of India (STCI) and Discount and Finance House of India (DFHI) in money market. Debt Market for Government/Debt Securities in India. Secondary market for government/debt securities. Municipal Bonds. Corporate Bonds vs. Government Bonds.

### **UNIT-IV**

Merchant banking. Venture Capital. Mutual Funds. Financial Services and non depository institutions. Factoring. Forfeiting. Leasing., Securitization, Custodian Services, Credit Rating Mortgages. Depository services and legal aspects SEBI governance.

### **UNIT-V**

Commercial Bank. Deputy Financial Institution (DFI). Life and non-life insurance organization in India. Non-banking Financial Companies (NBFCs). Banking Regulation Act and RBI Act. Retail banking and corporate banking products. Universal Banking and RBI guidelines. Core banking solution (CBS). Real Time Gross Settlement (RTGS) and internet banking.

### **Suggested References:**

1. L.V. Chandle and S.M. Goldfeld. The Economic of Money and Banking. Harper and Row, New York.
2. S.K. Gupta, N. Aggarwal and N. Gupta N. Indian Financial System, Kalyani Publishers, New Delhi.

3. M.Y. Khan. India Financial System-Theory and Practice. Tata McGraw Hill, New Delhi.
4. L.M. Bhole. Financial Markets and Institutions. Tata McGraw Hill Publishing Co., New Delhi.
5. A.K. Sengupta and M.K. Agarwal. Money Market Operations in India. Skylark Publications, New Delhi.
6. B.V. Pathak. India Financial System. Pearson Education India.

### **COM 603 INDUSTRIAL RELATIONS AND LABOUR LAWS**

<b>L</b>	<b>T</b>	<b>P</b>
4	0	0

#### **UNIT-I**

Industrial relations - concepts, origin, scope, determinants and theories, system approach-actors, context, trade unions and industrial relations, human resource management and industrial relations, social-economic, technical, political factor affecting IR in changing environment.

#### **UNIT-II**

Voluntary and statutory efforts on prevention and settlement of industrial disputes, industrial relations and rationalization, modernization and automation, industrial conflict - theories, forms, causes, right to strike, consultative bodies - bipartite and tripartite, and IR strategies. Industrial growth linked to political policies.

#### **UNIT-III**

Emergence and objective of labour laws and their socio-economic environment; laws relating to industrial disputes, trade unions; social security laws- laws relating to workmen's compensation. Legal regulation of employment conditions in India: Law of master and servant.

#### **UNIT-IV**

Employees state insurance, wages and bonus laws – the law of minimum wages, payment of wages, laws relating to working conditions – the laws relating to factories, interpretations of labour laws, their working and implications for management, union workmen; The economy and the industry.

#### **UNIT-V**

The concept of social Justice. Guiding principles of industrial adjudication; Industrial Disputes Act, 1947. Trade Union Act, 1926, Industrial Employment (Standing Orders) Act, 1946. Contract Labour (Regulation and Abolition) Act, 1970; Interstate Migrant Workmen (Regulation of Employment and Conditions of Service) Act, 1979.

#### **Suggested References:**

1. K.K. Ahuja. Industrial Relations- Theory and Practice. Deep and Deep Publications, New Delhi
2. S.N. Dhayani. Industrial Relations System. S. Chand & Co. Pvt. Ltd., New Delhi.
3. A. Monappa. Industrial Relations, Tata McGraw Hill.
4. E.A. Ramaswamy and U. Ramaswami. Industry and Labour, Oxford University Press, New

Delhi.

5. G.P. Sinha and P.R.N. Singh. Industrial Relations and Labour Legislation. Oxford and I.B.R. Publishing Co., New Delhi.

6. S.C. Srivastava. Industrial Relations and labour Law. Vikas Publications, New Delhi, 1994.

## **COM 604      ADVANCE HUMAN RESOURCE MANAGEMENT**

<b>L</b>	<b>T</b>	<b>P</b>
4	0	0

### **UNIT-I**

Introduction: Meaning, scope, objectives functions, policies & roles and importance of Human Resource Management, HRM & HRD a comparative analysis, Organizing the Human Resource Management department in the organization. Human Resource Management practices in India.

### **UNIT-II**

Human Resource Planning. Job analysis and job evaluation. Recruitment, selection, placement and induction process. Human Resource Development. Employee Career training. Performance management, performance appraisal and Potential appraisal.

### **UNIT-III**

Job satisfaction and morale. Health, Safety & Employee welfare. Counseling for effective Human Resource Development. Job Compensation: Wage & salary administration, incentive plans & fringe Benefits Promotions, demotions, transfers, separation, absenteeism & turnover.

### **UNIT-IV**

Quality of work life (QWL): Meaning, origin, development and various approaches to QWL, techniques for improving QWL. Quality circles: concept, structure, role of management quality circles in India.

### **UNIT-V**

Human Relations: definition, objectives & approaches to human relations, Employee grievances and discipline, participation & empowerment, Introduction to collective bargaining HR Audit. Introduction to Business Ethics.

### **Suggested References:**

1. V.S.P. Rao. Human Resources Management. Excel.
2. C.B. Memoria. Personnel Management. Himalya Publications.
3. B. E. Flippo. Personnel Management. Tata McGraw Hill
4. Aswathapa, Human Resources Management. Tata McGraw Hill

5. A. Monappa and S Saiyadain. Personnel Management. Tata McGraw Hill
6. V.P. Michael. HRM & Human Relations. Himalaya Publications.

## **COM 605 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

<b>L</b>	<b>T</b>	<b>P</b>
4	0	0

### **UNIT I**

Security Market Analysis: Investment environment. Types of return and risk; Sources of risk; Technical Analysis Fundamental Analysis: Economic Analysis, Industry Analysis, Company Analysis. Techniques of Risk Measurement. Concept of Beta and Classification of Beta. Securities Market line, Capital Market Line, Portfolio Revision, Portfolio Reconstruction.

### **UNIT II**

Forms of Market Efficiency and Valuation of Securities. Analysis of Bond/ Debentures: Bonds: present value of a bond, yield to maturity, yield to call, yield to put, valuation of bonds Analysis of risk in bonds-duration and convexity Valuation of Equity and Options. Certificate of Deposits.

### **UNIT III**

Portfolio Analysis and Management. Risk & Return of a Portfolio. Applications of standard deviation, coefficient of variation, beta, and alpha. Risk Diversification. Risk-Return Optimisation Single Index Model-Portfolio Tufel Risk. Portfolio Market Risk, Portfolio Unique Risk Sharpe's Optimisation Solution.

### **UNIT IV**

Portfolio: Theory, Construction & Evaluation. Capital Market Theory- CAPM, Risk Free Lending Borrowing. Arbitrage Pricing Theory. Techniques of Portfolio Construction Active and Passive portfolio management. Bond portfolio management strategies- passive, semi-active ad active along with immunization strategies. Portfolio Performance evaluation.

### **UNIT V**

Fixed Income Securities: Bond fundamentals; valuation of bonds; analysis of risk in bonds-duration and convexity; bond portfolio management strategies-passive, semi-active and active along with immunization strategies. Share valuation: Dividend discount models- no growth, constant growth, two stage growth model, multiple stages; Relative valuation models using P/E ratio, book value to market value.

### **Suggested References:**

1. V.A. Avadhani. Investment Analysis, Himalaya Publishing House. Delhi.

2. V.A. Avadhani. Security Analysis & Portfolio Management. Himalaya Publishing House.
3. V.K. Bhalla. Investment Management. S. Chand & Sons, New Delhi..
4. S. Kevin. Security Analysis & Portfolio Management, Kevin, Prentice Hall of India, New Delhi.
5. Ramaguntham & Madhumati :Investment Management and Portfolio Management, Pearson, New Delhi.
6. P. Singh. Investment Analysis. Himalaya Publishing House.

**COM 606**

**MARKETING RESEARCH**

<b>L</b>	<b>T</b>	<b>P</b>
4	0	0

**UNIT I**

Introduction, Meaning, Nature and Importance of Marketing Research; Marketing Research and Scientific Method; Research Reliability and Validity; Problems in conducting Marketing Research; Marketing Information System (MIS); Ways of conducting Marketing Research.

**UNIT II**

Marketing Research Process: Steps involved in conducting Marketing Research; Problem Identification; Determining Information Needs; Developing Marketing Research Proposal.

**UNIT III**

Research Design: Meaning and Importance; Types of Research Designs – Explorative, Descriptive and Conclusive Researches; Secondary Data – Sources, Uses and Limitations; Primary Data Collection Methods – Questioning Techniques And Observation Methods; Online Data Sources and Research.

**UNIT IV**

Sample Design and Field Work: Defining Universe and Sampling Unit; Determining Sampling Frame; Probability and Non-probability Sampling Methods; Sample size Determination; Field Work and Data Collection – Sampling and Non-Sampling Errors. Data Analysis and Report Preparation: Data Editing, Coding Tabulation and Graphical Presentation; Univariate and Multivariate Data Analyses Techniques and their applications in Marketing Research; Report preparation, Presentation and follow-up.

**UNIT V**

Marketing Research Applications: Consumer Research – Behaviour and Motivation Research, Attitude Measurement and Scaling Techniques; Product Research; Advertising Research; Marketing and Sales Forecasting; Sales Analysis. Marketing Research in India: Status, Organization and Developments; Ethical issues in Marketing Research.

**Suggested References:**

1. W. Harper, Boyd, W. Ralph and F. Stasch, Marketing research. Text and Cases.
2. K. Naresh Malhotra, Marketing Research, 5th Ed., Prentice Hall of India.
3. R. D. Cooper and S. Pamela. Marketing Research. Tata McGraw Hill,
4. E. Paul ,Green. Research for Marketing Decisions. Prentice-Hall of India Pvt. Ltd, New Delhi.
5. H. Donald and D. I. Hawkins. Marketing Research: Measurement and Methods. Prentice- Hall of India Pvt. Ltd. New Delhi.
6. A. Burns and A. Veeck. Pearson. New Delhi.

## **COM 607      TAXATION POLICY**

<b>L</b>	<b>T</b>	<b>P</b>
4	0	0

### **UNIT I**

Taxes and its types. Inter -relation between different direct taxes. Tax-planning. Recognised methods, salaries. Problems of tax-planning in context of Administrative legislation, organizational problems of Tax management. Deductible and Non-deductible expenses. Impact of Direct Taxes on Economic Growth. Income Tax Planning relating to Amalgamation and Merger of companies.

### **UNIT II**

Tax incentives for Industrial Growth, tax holidays and other reliefs and Rebates for industry. Tax planning for capital gain. Concept of Tax–evasion and Tax avoidance. Difference between tax evasion and tax avoidance. Anti-avoidance provisions-diversion of income. Set-off and carry forward of losses. Retrospective taxation in India. Tax considerations in respect of managerial decisions like make or buy, own or lease, drop or continue, sale in domestic market or exports, issue of shares or debentures, repair or replacement decisions.

### **UNIT III**

Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work.

### **UNIT IV**

Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST; Structure of GST ( SGST, CGST, UTGST & IGST); GST Council, GST Network, State Compensation Mechanism, Registration.

### **UNIT V**

Levy and collection of GST Taxable event. Supply of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.

**Suggested References:**

1. P. Choudhary and P. Gupta. Tax Planning and Tax Management.
2. R.N Aggarwal, Tax Planning for Companies,.
3. H.C. Mehrotra and V.P. Agarwal. Sahitya Bhawan Publications. Agra.
4. V.K. Sighania. Direct Tax Laws. Taxmann
5. C.A. Hemant Narang. Computech Publications Limited. New Delhi.
6. The Goods and Services Tax (Compensation to States), 2017

**COM 608 ENTREPRENEURSHIP AND DEVELOPMENT**

<b>L</b>	<b>T</b>	<b>P</b>
4	0	0

**UNIT I**

Women Entrepreneurship – Need – Growth of women Entrepreneurship – Problems faced by Women Entrepreneurs – Development of women Entrepreneurship –Entrepreneurship in Informal Sector – Rural Entrepreneurship in Sectors like Agriculture, Tourism, health care, Transport and allied services. Women Entrepreneurs: Challenges to Woman Entrepreneurs, Achievements of Woman Entrepreneurs, Role Models of Woman Entrepreneurs.

**UNIT II**

Entrepreneurship: concept, nature and scope; factors affecting entrepreneurial growth; major motives influencing an entrepreneur; stress management; entrepreneurship development programs. Role of entrepreneurship in Indian economy, Characteristics of entrepreneur, Types of entrepreneurs, some myths and realities about entrepreneurship.

**UNIT III**

Preparation of feasibility project report, tools for evolution of techno economic feasibility project report, SWOT analysis. Managerial and operational aspects of small business. Human relations and performance in organization; Institution supporting entrepreneurial growth.

**UNIT IV**

Small scale industries: Introduction, Role and scope of small scale industries, concept of small scale and ancillary industries undertaking, How to start a small scale industry, Steps in launching own venture, procedure for registration of small scale industries, various development agencies-their functions and role in industrial and entrepreneurship development, infrastructure facilities available for entrepreneurship development in India.

**UNIT V**

Product planning and Development: Introduction, Requirement of a good product design, product development approaches, Product development process, Elements of concurrent engineering, quality function development, Rapid prototyping, Various controlling agencies involved; their role and formalities for getting clearance before starting individual venture.

**Suggested References:**

1. B.R Sharma. Environmental and Pollution Awareness. Satya Prakashan New Delhi
2. S. Dhamija, K. Suresh. Environmental Engineering and Management. S.K



- Kataria and Sons, New Delhi.
3. C.B. Gupta and P. Srinivasan. Entrepreneurship Development. Sultan Chand and Sons, New Delhi.
  4. K. Thakur. Environmental Protection Law and policy in India. Deep and Deep Publications, New Delhi.
  5. A. Kumar, S. C. Poornima, M.K. Abraham and K Jayashree. Entrepreneurship Development. New Age International Publisher. New Delhi.
  6. R. Singh. Entrepreneurship Development. S.K. Kataria & Sons. New Delhi.

## COM 699

## RESEARCH METHODOLOGY

L	T	P
3	0	0

### UNIT-I

Social science research: need, importance, types of research -fundamental v/s applied and impact of research. Research prioritization – objectives, process of research. Case studies.Philosophy: concept, definition, nature and scope. Ethics: definition, moral philosophy, ethical issues in social science research. Publication ethics: definition, introduction and importance. Best practices and standards setting initiatives and guidelines: Committee on Publication Ethics (COPE), World Association of Medical Editors (WAME), etc. Publication misconduct: concept, definition, problems that lead to unethical behaviour. Violation of publication ethics, authorship and contributorship. Identification of publication misconduct, complaints and appeals. Predatory publishers and journals.

### UNIT-II

Synopsis writing: Selecting research problem; formulation of research projects; survey of literature; allied and critical literature, research infrastructure; experimental design; sampling design; recording of observations; measurement and scaling techniques; Good Laboratory Practices (GLPs).

### UNIT -III

Formulation and types of hypotheses; collection, editing, coding, tabulation, validation, maintenance, storage and analysis of data. Diagrams and graphs plotting, measures of central tendency, measures of variation, skewness and kurtosis; correlation and regression, testing of hypothesis, ANOVA, test of significance and error analysis. Computer and informatics: introduction, word processing, excel, power point presentation. Web browsing, information resources and various databases. Introduction to statistical and econometric softwares.

### UNIT-IV

Compilation and presentation of results, writing of manuscripts; research reports and thesis; organization of reference material using end note; bibliography. Intellectual honesty and research integrity. Scientific misconducts: Falsification, Fabrication and Plagiarism (FFP. Intellectual Property Right (IPR) and patent application. Financial support and various funding agencies; Multidisciplinary and multi-institutional research; writing research proposal for external funding.

Research as career, current status and future prospects of research.Redundant publications: duplicate and overlapping publications salami slicing. Selective reporting and misrepresentation of data. Demonstration of departmental research activities through display of maps, globes, pictures, charts, research project reports and instrumentation.

**Suggested References:**

1. Jai Narain Sharma. Research Methodology. Deep & Deep publications.
2. Manas Das Gupta. Research Methodology in Economics. Deep & Deep Publications.
3. D. D. Gupta, A.M. Moon and M.K. Gupta. An Outline of Statistical Theory (Vol. I/II).
4. Pranesh Kumar, Daroga Singh and Padam Singh. Handbook of Sampling.
5. S.P. Gupta. Statistical Methods. Sultan Chand Publications
6. R. Kothari and K.F. Hatt. Methods in Social Research.

**COM-691 Seminar** (Deciding research problem & consulting literature)

<b>L</b>	<b>T</b>	<b>P</b>
1	0	0

This course covers contemporary issues with respect to related field of research undertaken by the student. The students are asked to prepare PPTs on the contemporary issues which they have to present in front of the faculty and students. The presentation made by the student will be evaluated by three faculty members. The Performa includes following criteria for evaluation.

**Credit Seminar Evaluation Proforma**

<b>Sr. No.</b>	<b>Category</b>	<b>Maximum Marks</b>	<b>Marks Awarded</b>
<b>I</b>	<b>Originality and Creativity</b> Theoretical or clinical significance of research. Creativity and originality of logic. Timeliness and uniqueness of ideas.	15	
<b>II</b>	<b>Organization (Logical presentation of ideas)</b> Objectives/goals are clearly stated. Methods Are appropriate for achieving goals. Thoughts and ideas flow in a logical manner. Results accomplish the purpose of the project	25	
<b>III</b>	<b>Presentation (Oral presentation and delivery)</b> Exhibits good body posture. Maintains good eye contact with audience Good diction: good articulation	25	
<b>IV</b>	<b>Knowledge of Material (Familiarity with subject matter)</b> Exhibits knowledge of subject matter. Answers questions with confidence.	15	
<b>V</b>	<b>Neatness (Neatness of charts and graphs)</b> Neat slides and/or transparencies, free of marks and smudges. Visual materials are easy to read.	10	
<b>VI</b>	<b>Participation in other seminars</b>	05*	
<b>VII</b>	<b>Observation of the seminar in-charge</b>	05*	
<b>VIII</b>	<b>Total Marks</b>	100	

**COM 700 Doctoral Research** (Synopsis writing)

L	T	P
0	0	5

During first semester, the student will follow the steps in choosing his/her research problem under the guidance of advisory committee. Once the topic of research as per need is got finalized, the student has to rigorously consult literature available and write reviews and references as per laid down guidelines of the university. And finally, synopsis will be written.

**COM 700 Doctoral Research** (Submission & approval of synopsis by RDC)

L	T	P
0	0	15

During second semester, the student shall prepare comprehensive research project proposal in view of the literature available and the research gaps strictly under the guidance of RDC. Detailed synopsis of thesis/dissertation will be designed as per the research methodology techniques in the subject and guidelines of the university. PPTs will be made and synopsis seminar will be delivered by the student in the department. All the relevant suggestions put forth by the house will be incorporated in the synopsis. Thereafter, five copies duly got signed from the RDC will be submitted for the approval of competent authority.

**Comprehensive Written Examination**

On the completion of 100% course work including credit seminar, the student will be evaluated through comprehensive written examination. One paper will be set by the major advisor from all courses studied by the student during his/her previous semester(s). Each student will have to get 50% marks in comprehensive written examination.

**Oral Comprehensive Examination**

On the successful completion of written comprehensive examination, the major advisor shall propose a panel of three outside examiners through Dean of the College to the Dean Post Graduate Studies for the conduct of oral comprehensive examination. In such an examination fixed on a suitable date to all RDC members and external examiner, the student has to earn satisfactory grade based on performance in theory.

Simultaneously, the student has to defend his/her synopsis of dissertation at the time of oral comprehensive viva-voce examination and on getting satisfactory replies the synopsis will be approved by RDC including external examiner under the chairmanship of Dean Post Graduate Studies.

**COM 700 Doctoral Research** (Preparation of schedule and questionnaire)

L	T	P
0	0	15

The student will prepare schedule(s) and questionnaire(s) of suitable size to retrieve data on various aspects related to study from the selected sampling units. These schedules & questionnaires will be pre-tested for data collection in the non-sampling nearby area having

similar characteristics. Ambiguities, errors and difficulties found in recording data on schedules will be resolved by incorporating the suitable changes in the schedules. Multiple copies of final schedules will be prepared keeping in view the size of sample and two copies will be deposited in the office of Dean concerned for record in the personal file of student and office file.

**COM 700 Doctoral Research** (Collection & tabulation of data)

L	T	P
0	0	15

The student will collect both primary and secondary data pertaining to study through designed schedules under strict guidance of RDC. The major advisor will recommend and forward the tour/travel plan of student to the Dean concerned for the collection of such data from field(s) and office(s). The entire data collection work is completed during the semester. At different stages, the major advisor/member advisory committee will cross verify the data collection work for its reality and authenticity.

**COM 700 Doctoral Research** (Analysis of data)

L	T	P
0	0	15

In the light of designed schedule used for data collection, detailed excel sheets will be prepared in consultation with the RDC. All the collected primary data will be scrutinized, coded and tabulated on detailed excel sheets for various categories as proposed in the comprehensive synopsis of thesis. This process will be completed as early as possible. After tabulation, summation, averages, percentages and ratios will be worked out to meet out the requirement of simple objectives. Blank tables pertaining to thesis will be got approved from the major advisor and necessary processed data will be got transformed on such tables. Functional methods/models will be applied and all necessary statistical tests be used for examining the significance of results. Final tables of results will be got approved from RDC.

**COM 700 Doctoral Research** (Dissertation writing & submission)

L	T	P
0	0	15

The student will develop all the necessary chapters of thesis strictly under the guidance of RDC. All the final tables got Okayed from the committee will be written to explain the results with logical reasoning. All chapters of thesis are to get approved from all the members of committee. PPTs of major findings will be prepared and thesis seminar will be delivered in the department. After incorporating all the suggestions put forth by the house, the final draft of thesis in duplicate will be submitted to the Dean Post Graduate Studies through concerned Dean of the college.