

BHARATHIAR UNIVERSITY COIMBATORE 641046

M. Phil and Ph. D in COMMERCE

PART 1- SYLLABUS (Effective from the Academic Year 2008 - 2009)

PAPER - I : TEACHING TECHNIQUES / PEDAGOGICAL METHODS IN COMMERCE

PAPER - II : RESEARCH METHODOLOGY AND TRENDS IN COMMERCE

PAPER - III :

- 1. MARKETING MANAGEMENT**
- 2. FINANCIAL MANAGEMENT**
- 3. CAPITAL MARKET ANALYSIS**
- 4. BANKING AND FINANCIAL SERVICES**
- 5. INTERNATIONAL MARKETING**
- 6. MANAGEMENT INFORMATION SYSTEM**
- 7. ACCOUNTING AND TAXATION**
- 8. INSURANCE AND RISK MANAGEMENT**
- 9. HUMAN RESOURCE MANAGEMENT**
- 10. ENTREPRENEURIAL DEVELOPMENT**

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PART 1- SYLLABUS (Effective from the Academic Year 2008 - 2009)

PAPER I

TEACHING TECHNIQUES / PEDAGOGICAL METHODS IN COMMERCE

UNIT-I : Higher Education and Learning

Historical Perspectives.....Objectives and Role of Higher Education...Learning and Learning Hierarchy....Information Processing.....Learning Events and Outcomes.....Motivation.

UNIT-II : Teaching Technology: Designs

Teaching Technology... Meaning, Concept and Scope...Instructional Designs: Objective based, Skill based, Competency based, Learning style based and Model based.

UNIT-III : Methods and Techniques of Teaching

Large Group Techniques: Lecture, Modified Lecture, Seminar, Symposium, Panel Discussion, Team Teaching, Project Approach and Workshop ... Small Group Techniques: Group Discussion, Simulation, Role Playing, Buzz technique, Brain Storming, Case Discussion and Assignment ... Systems Approach in Education.

UNIT-IV : Measurement and Evaluation in Education

Education Evaluation: A Conceptual Framework ... Methods of Evaluation ...Self Evaluation and Student Evaluation in Higher Education ... Question Banking ... Diagnostic Testing and Remedial Teaching.

UNIT-V : Electronic Media in Education

Instructional media: Concept, Selection, Use and Variety ...e-Learning V Resources: E-Learning-books, e-journals, etc ... Web-based Learning: Access and teaching Issues.

TEXT BOOKS:

For Units I to IV

Vedanayagam, E.G. (1989) Teaching Technology for College Teachers. New Delhi: Sterling Publishers (P) Ltd.

For Unit V

Rajasekar, S. (2005) Computer Education and Educational Computing, Hyderabad: Neelkamal Publications.

REFERENCES:

1. Kumar,K.L (1997) "Educational Technology, New Delhi", New Age International (P) Ltd.
2. Sampathkumar, K., Paneerselvam, A and Santhanam, S. (1990), "Introduction to Educational Technology" New Delhi, Sterling Publishers (Pvt.) Ltd.
3. Tony Bates A.W (2005) Technology, "E-Learning&Distance Education", New York, Routledge.

PAPER II : RESEARCH METHODOLOGY AND TRENDS IN COMMERCE

UNIT-I

Research-Types of Research - Research Process - Identification Selection as formulation of Research problem-hypothesis - Research Design.

UNIT-II

Sampling design Methods of sampling probability and non - probability sampling methods - Merit and limitations of sampling - sampling and non sampling Errors - collection of Data-primary of questionnaire and Interview schedule Methods- sources of secondary data.

UNIT III

Scaling Techniques - Rating scales - Thurstone, Hikert and Guttman scales – report writing – lay out of research report – mechanics of writing a research report – precautions of writing research report

UNIT –IV

Parametric and non parametric tests – analysis – simple rank- partial and multiple correlation regression analysis – simple linear regression – testing of hypothesis – ‘Z’ Test – Test chi-square analysis – ‘F’ Test and ANOVA – Run Tests – ‘U’ Tests – ‘H’ Tests.

UNIT –V

Recent trends in commerce in the area of marketing – finance – banking and Insurance – HRD.

REFERENCES:

1. Wilkinson & Bhanderear, “Research Methodology in Social Sciences”.
2. Kothari .C.R, “Research Methodology Method & Techniques”.
3. Donald S.Tull & Hawking, “Marketing Research”.
4. Gupta .S.P, “Statistical Methods”.
5. Anderson “Research Report Writing”

Note: The Question Paper shall Covers 80% Theory and 20% Problems.

PAPER III :

1. MARKETING MANAGEMENT

UNIT I:

Approaches to the study of Marketing – Conceptual foundation of Marketing – Modern concepts of Marketing – New horizons of Marketing – Marketing systems – Marketing functions – Marketing Environment.

UNIT II:

Market Segmentations – Marketing mix –Product mix – product pricing – Sales promotion – Advertising and Personal selling.

UNIT III:

Consumer Behaviour – Marketing Research – Market information systems – Consumer Relationship Marketing (CRM) – Consumer rights – Consumer protection council – Functions.

UNIT IV:

Physical Distribution – Channels of Distribution – Physical Distribution Management – Role of Physical Distribution in India.

UNIT V:

Agricultural Marketing – Importance – Special Characteristics – Marketing Finance, Marketing agencies – Regulated Marketing in India – Co-operative Marketing in India.

REFERENCES:

1. Gandhi .J.C, “Marketing”, Tata McGraw Hill, New Delhi.
2. William J Stanton, “Fundamentals of Marketing”, Tata McGraw Hill, New Delhi.
3. Philip Kotler, “Marketing Management”, Prentice Hall of India, New Delhi.
4. Memoria.C.B and Joshi .R.L, “Principles and Practices of Marketing in India”.
5. Gupta A.P, “Marketing of Agricultural Goods in India”.

PAPER III : 2. FINANCIAL MANAGEMENT

UNIT I

Financial management – meaning – Objectives – Financial Decisions – Functions of financial Manager. **Time value of money** –Present Value, Future Value and Compound Techniques.

UNIT II

Cost of Capital – Meaning and Importance – Cost of Debt, Preference Share, Equity Share and Retained Earnings – Weighted Average cost of capital. **Capital Budgeting** – Meaning – Significance – Methods of Ranking Investment proposals.

UNIT III

Leverage – Meaning – Financial Leverage – Operating Leverage – EBIT and EPS Analysis. **Capital Structure** – Theories of Capital Structure Determinants of Optimal Capital Structure.

UNIT IV

Dividend Theories – Walter’s Model, Gordon, Modigliani and Miller’s Model – Forms of Dividends – Factors determining Dividend Policy – Stability of Dividend Policy.

Working Capital Management – Meaning –Objectives – Working Capital Policies – Factors Affecting working Capital Requirements – Forecasting of Working Capital Requirements Sources of working Capital.

UNIT V

Management of Working Capital Components – Cash Management – Inventory Management - Receivable Management. Reports of Various Working Capital Committees.

REFERENCES:

1. Prasanna Chandra, “Financial Management”.
2. Pandey I.M, “Financial Management”.
3. Van Horne, “Fundamentals of financial Management”.
4. Gitman .J, “Principles of Managerial Finance”.
5. Maheswari.S.N, “Management Accounting & Financial Management”.
6. Khan & Jain, “Financial Management”.

Note: The Question Paper shall covers of 50% Theory and 50% Problems.

PART- III : 3.CAPITAL MARKET ANALYSIS

UNIT I

Meaning of Investment - Importance of Investment - Factors influencing Investment - Features of Investment Programme - Investment Process - Investment Media, Development of financial system in India – Financial Markets – Financial Institutions – Recent Developments.

UNIT II

Structure of Capital Market – Methods of new issue – Stock Exchanges in India – SEBI and its Role – BSE, NSE – Credit Rating – Recent Trends in Capital Market.

UNIT III

Valuation of bonds, Debentures, Preference Shares and Equity Shares LIC – UTI Provident Funds – Mutual Funds – National Savings Schemes – Merchant Banking.

UNIT IV

Fundamental Security Analysis – Economic analysis – Industry Analysis Company Analysis – Technical Analysis – Basic Theories of Technical Analysis.

UNIT V

Portfolio Analysis – Scope – Morkowitz Theory – Sharpe single index model – Efficient Frontier – Portfolio Selection – Risk and Return – Types of Portfolio – Portfolio Evaluation and Portfolio Revision – Formula Plans.

REFERENCES:

1. Prasanna Chandra, “Investment Management”
2. Francis Cherunilam, “Investment Management”
3. Bhalla .V.K, “Investment Management”
4. Dr. Preethi Singh, “Investment Management”
5. Dr. Avadhani, “Financial Markets and Institutions”
6. Fischer and Jorden, “Security Analysis and Portfolio Management”.

Note: Question Paper shall Covers of 50% Theory and 50% Problems.

PAPER III – 4. BANKING AND FINANCIAL SERVICES

UNIT – I:

Banking Business in India-Financial services rendered by organized sector-Class Banking v/s Mass Banking-Commercial Banking functions-Micro credit-Emphasis on Rural Development and Agricultural lending.

UNIT – II:

Central bank- functions-Role of RBI in Banking Sector-State Bank of India – Objectives and Progress. Risk Management –Credit Risk, Market risk and Operational risk- Basel II- Requirements on Capital Adequacy and 3 pillar Approach-Asset Liability Management.

UNIT – III:

Merchant Banking-Progress of Merchant Banking in India-Export Finance-Pre Shipment-post shipment Credit-RBI & Export Finance- Exim bank. Private Sector Banks v/s Public Sector Banks-Mergers and Acquisitions-Consolidation.

UNIT – IV:

Priority Sector lending in Banks-Small Scale Industries & Tiny Sector-Functions of DICGC. Services of banks – Tele Banking Credit Card-ATM – Core Banking in India. Impact of Globalization on Banking Services.

UNIT – V:

Project Evaluation – Technical Feasibility - Commercial Feasibility-Financial Feasibility Ratio Analysis-Break-Even Analysis- Working Capital Analysis-Risk Analysis- Profitability Analysis.

REFERENCES:

1. Radhaswami.M & Vasudevan.S.V “Banking” Schand & Co Ltd.
2. Saravanavel.P, “Modern Banking in India and Abroad”, Margan Publications.
3. Suba Rao, Himalaya.P, “Principles and Practice of Bank Management” Publishing House
4. Vasanth Desai “Development Banking Issues and Options”
5. “Journal of the Indian Institute of Bankers” Special Issues
6. K.P.M Sundaram Sultan, “Money Banking, Foreign Exchange & International Trade”. S.Chand & Sons.

PAPER III : 5. INTERNATIONAL MARKETING

UNIT – I

Features of India's Foreign Trade –Recent Trends in India's Exports – Govt. of India's Import and Export Policy and Regulation thereof – Import and Export Control act – Govt's Policies and Regulation thereof – Benefits from International Trade – Trade and Economic Development – the prospects for the developing Countries.

UNIT – II

Export Promotion Measures – Institutional Arrangements- Financial and Non-Financial Incentives – Import and Export Procedures – Documentation – Types of Invoices – Letters of Credit – Bill of Lading – Bill of Entry – Trade Policy and Balance of Payment of Developing Countries – Methods of Protection – Nominal and Effective rates of Protection – Agreements for Protection.

UNIT –III

Features of overseas sales contract – Important Clauses –Preparation of Goods for Dispatch – Preshipment Inspection – Formalities at the port of Shipment and Customs Clearance-Services of Shipping Agents – Financing of Import and Exports – EXIM bank

UNIT – IV

Safeguards against Risks in Foreign Trade. Significance of Marine Insurance - ECGC – Air Cargoes- Special Features – Sources of Imports – Canalization of Imports through Public Sector Corporations.

UNIT-V

Foreign Exchange – Rate of Exchange – Foreign Exchanges Regulations in India- Authorized Dealers – Money Changers – Foreign Exchange dealings by Commercial Banks – Factors influencing Exchange Rate – Commercial Rate of Exchange – Cross Rate of Exchange.

REFERENCES:

1. Varshney "International Marketing"
2. Market Kulkarni, "Foreign trade & Development"
3. Agarwal, "Export Methods"
4. Chaudhari, "Finance of Foreign Trade and Foreign Exchanges".
5. Balagopal, "Export Marketing"
6. Chatterjee, "Principles of Foreign Exchange".
7. Francis Cherunilam, "Export Trade"

PAPER III : 6. MANAGEMENT INFORMATION SYSTEM

UNIT-1

Management Concept – Information Concept- System Concept- Management Information System: Planning, Designing and Implementing MIS- Using Information Technology in MIS.

UNIT II

Type of Information System- TPS, MSS, MRS, DSS, EIS, AI, ERP and Office Automation- Information System for Managerial Functions - Information System for Business: Production, Marketing, Finance, Accounting, Human Resources, Pay Roll and Inventory.

UNIT III

Computer based Information System - Computer Hardware: Input, Output and Storage Devices - Computer Software: System Software and Application Software - Computer Programming - Programming Languages- Recent trends in Hardware and Software.

UNIT IV

Data Base - DBMS - Communication: Methods and Media - Telecommunication System – Network - Types of Network.

UNIT V

E-Business - Function of E-Business - Developing E-Business Strategies- Implementing E-Business System.

REFERENCES:

1. James O'Brien, "Management Information Systems".
2. Gupta .S.K, "Management Information Systems".
3. Sadagopan "Management Information Systems".
4. Goyal, "Management Information Systems".
5. Kenneth .C.Laudon & Jane P.Laudon, "Management Information Systems".
6. Stephen Haag, Marvl Cummings, Amy Phillips, "Management Information Systems". Tada McGraw Hill, 6th Edition.

PAPER III : 7. ACCOUNTING AND TAXATION

UNIT I

Accounting Concept - Convention and principles - Scope for Accounting Information- Users information needs – Inter relationship between Financial, Cost and Management Accounting.

UNIT II

Role of Accounting Association & Institution - Accounting Standards - International Accounting Standards - Accounting for price level changes - Analysis of Financial statements - Corporate Governance

UNIT III

Meaning & need for Human Resource Accounting - Objectives and Significance of Human Resource Accounting- Methods of Human Resources Accounting - Human Resources Accounting in India-Computerised Accounting and Software Packages..

UNIT IV

Basic Concept in Income tax – Income – Assesses - Previous year - Assessment year –Person - Residential Status - Exempted Incomes - Computation of Income form Salary, House Property, Business & Profession, Capital Gains and Income from other Sources.

UNIT V

Deduction from Gross Total Income - Set off and Carry forwarded of losses - Assessment of Individuals.

REFERENCES:

1. Porwal .L.S, “Accounting Theory An Introduction”
2. Shukla .M.C & Grewal .T.S “Advanced Accounting”
3. Khan and Jain “Advance Accounting”
4. Bhattacharya “Accounting for Management”
5. Dr.Vinod K. Singania, “Tax Man”
6. Gaur.V.K, and Narang K.L, “Income Tax Law and Practice”
7. Mehrotra .H.C and Goyal, “Income Tax Law and Practice”.

PAPER III : 8. INSURANCE AND RISK MANAGEMENT

UNIT I

Definition – Nature and Function of Insurance – Principles of Insurance – Evolution of Insurance kinds – Insurance Organisation in India – Use of Insurance – essentials of insurance contract – Difference between different types of Insurance Contract.

UNIT II

Nature of Life Insurance contracts – Classification of Policies; According to duration – Premium Payment Participation in Profit – Number of Lives Covered – Method of Payment of Claim Amount on Non-Convention Policies ANNUITIES – Calculation of Premium – Lapses and Renewals – Surrender Values life Insurance for the under privileged –Claims – Double Insurance.

UNIT III

Risk: Selection of Risk – Factors Affecting Risk – Sources of Risk – Information Classes of Risk – Methods of Risk Classification – Measurement of Risk – Mortality Table – Construction – Types – Types and Treatment of Sub-Standard Risk – Conditions Relating to Commencement of Risk.

UNIT IV

Marine Insurance: Origin – Definition - Features – Kinds of Policies – Clauses in Policy Premium Calculation – Marine Loss – Settlement of Claims Progress of Marine Insurance Business in India. Fire Insurance: Features – Kinds of Policies – Policies Conditions Rate Fixation – Surveys and Inspection – Payment of Claims – Reinsurance – Renewals Progress of Fire Insurance.

UNIT V

Miscellaneous Insurance: Motor Insurance – Burglary Insurance – Agricultural Insurance – Personal Accident and Sickness Insurance – Aviation Insurance – Rural Insurance in India – Urban Non Traditional Insurance. IRDA – Private and Foreign Insurance Companies in India.

REFERENCES:

1. Arifkhon M “Theory and practices of Insurance Education”, Book House, Aligah.
2. Kothari and Bahi, “Principles and Practices Insurance”.
3. Sharma R.S, “Insurance: Principles and Practices”, Vora Bombay.
4. Srinivasan M.N, “Principles of Insurance Law”, Ramanujn Publishers, Bangalore.
5. Mishra M.N. “Insurance Principles are Practices” (1999) S.Chand & Co., New Delhi.

PAPER III : 9. HUMAN RESOURCE MANAGEMENT

UNIT I

Human Resource Management – Meaning –Definition –Importance- Historical perspective of the personnel function – Scope of Human Resource Development – Functions – Manpower planning – Executive resources planning- New Trends in HRD. HRD Education – corporate application- Evaluation HR Management

UNIT II

Human Resource Planning – Steps in the Human Resource Planning Process- Selection- Recruitment – Training and its types- Principles of Training- Organisation Development- Performance appraisal- Promotion.

UNIT III

Role of psychology in HRD and Management – Industrial psychology- Human Relations, Employees morale- Measures to improve morale- Job Satisfaction –Motivation – Theories – Leadership –Theories – Group Dynamics.

UNIT IV

Individual and Personality – Characteristics and Traits of Personality- Personality Development – Theories of Personality - Learning Importance and Types of Learning. Trade Unions and worker Satisfaction in Management.

UNIT V

Introduction and Significance of Customer Relationship Management- Strategies for Building Relationship – Effective Customer Communication System – Developing Customer Satisfaction Index – Building Customer Relationship Management.

REFERENCES:

1. N. S Gupta , “Organisation Theory and Behaviour”, Himalayas Publishing House, New Delhi.
2. Rudrabasavaraj, “Dynamics for Personnel Administration” Himalayas Publishing House, New Delhi.
3. CB Memoria, “Industrial Relations”
4. Dale Yoder, “Personnel Management and Industrial Relations”
5. Michael, “Organisational Behavior & Management Effectiveness”
6. Fred Luthans, “Organisational Behaviour”
7. H.Peeru Mohamed & A Sagadevan, “Customer Relationship Management”, Vikas publication.

PAPER III : 10. ENTREPRENEURIAL DEVELOPMENT

UNIT I

The Entrepreneurial Culture and Structure – Competing Theories of Entrepreneurship – Entrepreneurial Traits – Types – Behavioral Patterns of Entrepreneurs – Entrepreneurial Motivation – Establishing Entrepreneurial Systems – Ideas Processing , Personnel – Financial – Information and Intelligence , Rewards and Motivation – Role of Industrial Fairs.

UNIT II

Search for a Business Idea , Sources and Selection – Project Classification and Identification – Constraints – Features of Ancillary Units, Consumer Products, Feasibility Prospects, Project Objectives , Design and Appraisal Format for Report – Net-work Analysis (PERT, CPM) , Activity Performance – Time Schedules- Factory Design – Design Requirements.

UNIT III

Financial Analysis – Capital Cost, Operating Cost Estimation and Budgeting under uncertainty Risk and Inflation – Proforma Profit and Loss , Balance Sheet- Cash Flow Statement – Social Cost Benefit Analysis, Sources of Project Finance, Credit Facilities- Type – Evaluation by Financial Institutions – Role of Consultancy Organizations – Uses of Leasing Arrangements – Institutions Providing Technical, Financial and Marketing Assistance.

UNIT IV

Marketing Channel – Selection Channel Members – Setting Quality Standards- Channel Recruitment Strategies. Entrepreneurship Development Programmes in India – Prospects.

UNIT V

Steps for Starting a Small Industry – Selection of Types of Organization – Incentives and Subsidies – Central Govt. Schemes and State Govt. Schemes, Incentives to SSI – Registration, Registration and Licensing Requirements for Sales Tax , CST, Exercise Duty, Power Exploring Export Possibilities – Incentives for Export – Imports – Import of Capital Goods and Raw Materials – Sickness and Survival.

REFERENCES:

1. N .S Gupta, “Organisation Theory and Behaviour”, Himalayas Publishing House, New Delhi
2. Rudrabasavaraj, “Dynamics for Personnel Administration” Himalayas Publishing House, New Delhi
3. Joseph M Putti, “Personnel Management” S. Chand
4. Michael, “Organisational Behavior & Management Effectiveness”
5. Peeru.H Mohamed & Sagadevan .A, “Customer Relationship Management”, Vikas Publication.
6. Badi.K & Badi, “Entrepreneurship Development”
