

BHARATHIAR UNIVERSITY: COIMBATORE - 641 046.

M.Phil / Ph.D Programme in Commerce (FT / PT)

PART - I - SYLLABUS (from November 2018 Batch onwards)

PAPER - I RESEARCH METHODOLOGY

UNTT - I

Nature and Scope of Research in Business - Types of Research - Significance - Research Process - Characteristics of Good Research - Problems faced by researchers in India.

UNIT - II

Problem Identification and Selection – Review of Literature – Need for review of Literature - Research Design - Meaning, Need, Features of Good Design - Different types of Research Design - Developing a Research Plan - Hypothesis -Meaning- Significance - Testing - Types - Type I/ II Errors.

UNIT - III

Sampling Design, Procedures, Types - Errors - Scaling Techniques, Rating Scales – attitude scales - Likert, Thurstone and Guttman Scales.

UNIT - IV

Methods of Data Collection - Primary and Secondary Data - Sources: Questionnaire, Interview, Observation, Mail and E-Mail Surveys - Pilot Study and Pre-testing - Role of Computers in Research - Role and Functions of SPSS in Research – Internet Sources - Data Base - Web Sites available for Data Collection.

UNIT - V

Analysis and Interpretation - Significance – Points to be noted in Analysis and Interpretation - Report Writing - Layout of the Report - Types of Report - Steps in writing the Report – Foot Note – Bibliography.

Note: The Question Paper shall cover 100% theory.

Reference Books:

1. Emory, Business Research Methods, Home Wood, R.D. Irwin; Georgetown,
2. C.R.Kothari, Research Methodology - Methods and Techniques, New Age International Publishers
3. Wilkinson & Bhandekar, Research Methodology in Social Sciences, Himalaya Publishing House.
4. Rummel & Ballaine: Business Research Methods, Joanna Cotler Books.
5. Bajabai- Business Research Methods, Pearson Education, Second Edition.
6. Dr. Amarchand - Research Methods, Emerald Publishers.
7. Saravanavel – Research methodology, Kitab Mahal Publishers.
8. O.R.Krishnasamy- Methodology of Research in Social Sciences, Himalaya Publishers.
9. Young, Pauline V. Scientific Social Surveys in Research, Prentice Hall, Englewood Cliffs, NF.
10. Anderson –Thesis and Assignment Writing, Johan Willex & Sons inc;

PART I - PAPER - II STATISTICAL ANALYSIS FOR BUSINESS RESEARCH

UNIT - I

Business Statistics : Meaning and Definition - Scope and Functions – Advantages and Limitations - Meaning of Data, Variables, Random Variable, Population and Sampling Techniques. Measures of Central Tendency : Mean, Median - Measures of Dispersion - Mean Deviation - Standard Deviation and Co-efficient of Variation.

UNIT - II

Correlation Analysis - Simple, Rank, Partial and Multiple Correlation – Auto Correlation. Regression Analysis : Simple Linear Regression - Multiple Regression - Use of Dummy Variables.

UNIT - III

Testing of Hypothesis - Testing of Means and Proportion -Test for Large Samples - Test for small samples(t- Test)- Z - Test.

UNIT - IV

Chi-square Test - F Test - ANOVA - One Way and Two Way Classification.

UNIT - V

Non Parametric Statistics in Data Analysis: The Sign Test - Runs Test - Mann - Whitney U Test - Kruskal Wallis Test - Time Series Analysis- Methods of measurement of trend and seasonal variations. Multivariate Analysis (Theory Only); Principal Component Analysis- Factor Analysis- Discriminant Analysis - Cluster Analysis and Path Analysis.

Note: The Question paper shall cover 40% Theory & 60% Problem.

Reference Books:

1. Levin and Rubin, Statistics for Management, Pearson Publishers.
2. S.P.Gupta, Statistical Methods, Sultan Chand & Sons Publishers.
3. Kendall, Multi Variate Analysis, John Wiley & Sons Publishers.
- 4 M.Manoharan, Statistical Methods, Palani Paramount Publishers.
5. Sanchetti & Kapoor, Advanced Statistical Methods, Sultan Chand & Sons Publishers.

PART I - PAPER III – 1. MARKETING MANAGEMENT

UNIT - I

Modern Concepts of Marketing – New Horizons of Marketing – Marketing System – Marketing Functions – Marketing Environment - Marketing Strategies

UNIT - II

Consumer Behaviour and Buying Motives - Market Segmentation – Marketing Research – Marketing Information System.

UNIT - III

Marketing mix – Product mix – Branding & Packaging - Price Mix – Promotion Mix.

UNIT - IV

Place Mix – Physical Distribution- Channels of Distribution – Agricultural Marketing – Supply Chain Management – Direct Marketing and Retail Marketing.

UNIT - V

Consumerism – Recent Developments / Trends in marketing - Rural Marketing – E-Marketing – Tele Marketing – Green Marketing.

Note: The Question Paper shall cover 100% theory.

Reference Books:

1. S.L Gupta Marketing Research, Excel India Publishers.
2. Sherlekar S.A, Marketing Management, Himalaya Publishing House.
3. William J Stanton, Fundamentals of Marketing, McGraw Hill Publications
4. Philip Kotler, Marketing Management, Pearson
5. Memoria. C.B & Joshi.R.L, Principles and Practices of Marketing in India, Kirtab Mahal Cuttack Publishers.

PART I - 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.

UNIT - V

Working Capital Management – Meaning – Objectives – Working Capital Policies – Factors Affecting working Capital Requirements – Forecasting of Working Capital Requirements - Sources of working Capital. Cash Management – Inventory Management - Receivables Management.

Note: The Question Paper shall cover 40% Theory and 60% problem.

Reference Books:

1. Prasanna Chandra, “Financial Management”, Mcgraw Hill Publications.
2. Pandey I.M, “Financial Management”, Vikas Publishing House Private Limited.
3. Van Horne, “Fundamentals of Financial Management”, Prentice Hall Publisher.
4. Gitman .J, “Principles of Managerial Finance”, Pearson Publishers.
5. Maheswari.S.N, “Management Accounting & Financial Management”, Sultan Chand & Sons Publisher.
6. Khan & Jain, “Financial Management”, Mcgraw Hill Publications..
7. R.K.Sharma & Sashi. K. Gupta, “Financial Management”, Kalyani Publishers

PART I - PAPER 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 – BSE, NSE - SEBI and its Role – Recent Trends in Capital Market.

UNIT - III

Risk and Return – Measurement - Valuation of Bonds, Debentures, Preference Shares and Equity Shares – Mutual Funds.

UNIT - IV

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

UNIT - V

Portfolio Analysis – Scope – Markowitz Theory – Efficient Frontier - Sharpe Single Index Model — Portfolio Selection – Types of Portfolio – Portfolio Evaluation and Portfolio Revision- Treynor Jenson Model.

Note: Question Paper shall cover 50% Theory and 50% problem.

Reference Books:

1. Prasanna Chandra, “Investment Management”, McGraw Hill Publications
2. Francis Cherunilam, “Investment Management”, PHI Publications
3. Bhalla .V.K, “Investment Management”, S. Chand Publication
4. Dr. Preethi Singh, “Investment Management”, Himalaya Publishing House
5. Dr. Avadhani, “Financial Markets and Institutions”, Himalaya Publishing House
6. Fischer and Jorden, “Security Analysis and Portfolio Management”, Pearson Publishers
7. Kevin, “Security Analysis and Portfolio Management”, PHI Learning Private Limited
8. Punithavathy Pandian, “ Security Analysis and Portfolio Management”, Vikas Publications

PART I - 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 - Private Sector Banks Vs Public Sector Banks - Mergers and Acquisitions - Consolidation.

UNIT – II

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

UNIT – III

Priority Sector lending in Banks - Small Scale Industries and Tiny Sectors – Function of DICGC. Services of Bank – Tele banking credit cards - ATM - Core Banking in India. Impact of Globalization on Bank Services. Export finance - Pre shipment - Post shipment credit - RBI and Export Finance – Exim Bank.

UNIT – IV

Merchant Banking - Progress of Merchant Banking in India – Functions. Mutual Funds - Importance - Types – Advantages and disadvantages - Status of mutual funds in India - SEBI Guidelines.

UNIT- V

Lease Financing - Features - Types – Status of Lease Financing in India. Factoring – importance - Types. Consumer Finance and Venture Capital. Credit rating Agencies in India.

Note: The question paper shall cover 100% theory.

Reference Books:

1. Radhaswami.M & Vasudevan.S.V “Banking” S.Chand Publishing.
2. Saravanavel.P, “Modern Banking in India and Abroad”, Marghan Publications.
3. Suba Rao, Himalaya.P, “Principles and Practice of Bank Management” Publishing House.
4. Vasanth Desai “Development Banking Issues and Options”, Himalaya Publications.
5. K.P.M Sundaram Sultan, “Money Banking, Foreign Exchange & International Trade”, S.Chand & Sons Private Limited.
6. Gurusamy, Financial Services, Tata Mcgraw Hill Education.
7. Gerdon and Natarajan, Financial Services, Himalaya Publications.

PART I - PAPER III – 5. INTERNATIONAL MARKETING

UNIT – I

Introduction to International Trade - Balance of Trade - Classification of International trade - Registration Formalities - Selection of Export Product and identification of International Market – Export Quotation - Terms of Payment - Export and Import Documentation - Export Import procedure - Export Finance - Foreign Trade Policy - Export Assistance and incentives - Export Promotion organizations.

UNIT – II

Concept and features of International Marketing - Drivers of International Marketing - Importance of Motivation - Orientation of International Marketing - Process and Problems of International Marketing - 12C Frame Work for International Marketing - Concept of International Marketing Mix - Product Planning and Strategies.

UNIT – III

Features of Overseas Sales Contract – Important Clauses – Preparation of Goods for Dispatch – Pre-shipment 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.

Note: The question paper shall cover 100% theory.

Reference Books:

1. Varshney “International Marketing”, Sultan Chand & Sons Private Limited
2. Agarwal, “Export Methods”, Himalaya Publishing House.
3. Chaudhari, “Finance of Foreign Trade and Foreign Exchanges”, Himalaya Publishing House.
4. Balagopal, “Export Marketing”, Himalaya Publishing House.
5. Chatterjee, “Principles of Foreign Exchange”, Himalaya Publishing House.
6. Francis Cherunilam, “Export Trade”, Himalaya Publishing House.
7. Dr. Kushpath S Jain, “Foreign trade theory practices procedures and Documentation”, Himalaya Publishing House.

PART I - PAPER III – 6. MANAGEMENT INFORMATION SYSTEM

UNIT - I

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 - OAS - MIS - ESS - DSS - Information System for Managerial Functions - Information System for Business: Production, Marketing, Finance, Accounting, Human Resources, Pay Roll and Inventory; ERP – Concepts – Process – Functions.

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 – RDBMS –Concepts - Communication: Methods and Media - Telecommunications System Components – Network - Types of Network.

UNIT - V

E-Business - Functions of E-Business – Advantages and Limitations of E-Business - Developing E-Business Strategies-Implementing E-Business System.

Note: The Question Paper shall cover 100% Theory.

Reference Books:

1. James A.O'Brien, "Management Information Systems", Tata Mcgraw-Hill Publishing Company.
2. Gupta .A.K, "Management Information Systems", S.Chand & Company Private Limited.
3. Goyal, "Management Information Systems", Vikas Publishing House Private Limited.
4. Kenneth .C.Laudon & Jane P.Laudon, "Management Information Systems", Prentice Hall Publishing Company.
5. Azam .M, "Fundamentals of Management Information System, Vijay Nicole Imprints Private Limited.

PART I - PAPER III – 7. ACCOUNTING AND TAXATION

UNIT - I

Accounting Cycle – Basic principles – Types of Accounting: Financial, Cost and Management Accounting – Inter relationship between Financial, Cost and Management Accounting – Advantages and Disadvantages.

UNIT - II

Accounting Association & Institution – its role - Accounting Standards - Theoretical Aspects of Accounting Packages – IFRS. Analysis of Financial statements : Comparative & Common Size Statement and Ratio Analysis.

UNIT - III

Marginal Costing – Fund Flow Statement – Cash Flow Statement.

UNIT - IV

Basic Concept in Income tax – Income – Assessee - Previous year - Assessment year –Person - Residential Status – Scope of Total Income - Exempted Incomes - Computation of Income from Salary and House Property.

UNIT - V

Computation of Income from Business and Profession, Capital Gains and Income from other Sources - Deduction from Gross Total Income - Set off and Carry forwarded of losses – Computation of Total Income and Tax Liability.

Note: The Question Paper shall cover 40% theory and 60% problem.

Reference Books:

1. Porwal .L.S, “Accounting Theory an Introduction” - Tata McGraw-Hill Publishing Company Limited.
2. Shukla .M.C & Grewal .T.S “Advanced Accounting” - S. Chand & Company Pvt. Limited.
3. Khan and Jain “Advanced Accounting”, Kalyani Publishers.
4. Jain & Narang, “ Advanced Accounting”, Kalyani Publishers.
5. Dr.Vinod K. Singania, “Tax Man”, Taxmann Publisher.
6. Gaur.V.K, and Narang K.L, “Income Tax Law and Practice”, Kalyani Publishers.
7. Mehrotra .H.C and Goyal, “Income Tax Law and Practice”, Sathiya Bhawan Publications

PART I - 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.

Note: The question paper shall cover 100% theory.

Reference Books:

1. Arifkhon .M, “Theory and Practices of Insurance Education”, Educational Book House.
2. Sharma R.S, “Insurance: Principles and Practices”, Vora Publisher.
3. Srinivasan M.N, “Principles of Insurance Law”, Wadhwa Publishers.
4. Mishra M.N. “Insurance Principles are Practices” (1999), S.Chand Publishing.
5. Dr. P.K. Gupta, Insurance and Risk Management, Himalaya Publishing House.

PART I - PAPER III - 9. HUMAN RESOURCE MANAGEMENT

UNIT - I

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

UNIT - II

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

UNIT - III

Role of Psychology in HRD and Management – Industrial Psychology - Human Relations, Employees Morale - Measures to improve morale - Job Satisfaction – Industrial Relations - Collective Bargaining and Compensation Management.

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 - Career Planning and Development - Stages in career - Planning - Employees Grievance - Grievance Handling System - Trade Union and Workers Satisfaction in Management.

UNIT - V

Human Resources Information System: Resources Accounting Vs Human Resource Information System – HRM Research and Audit – HRM in changing Environment – International HRM - Managing Human Resource in Virtual Organizations

Note: The question paper shall cover 100% theory.

Reference Books:

- 1.N.S.Gupta, “Organisation Theory and Behaviour”, Himalayas Publishing House.
- 2.Rudrabasavaraj, “Dynamics for Personnel Administration”, Himalayas Publishing House.
- 3.CB Memoria, “Industrial Relations”, Himalayas Publishing House.
- 4.Michael, “Organisational Behavior & Management Effectiveness”, Mcgraw Hill Companies.
5. Fred Luthans, “Organizational Behaviour” Mcgraw - Hill Irwin Publisher.
- 6.H.Peeru Mohamed & A Sagadevan, “Customer Relationship Management”, Vikas Publication.
7. S.S. Khanka & S.Chand, "Human Resource Management (Text and Cases)", S. Chand Publishing House.

PART I - 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 – Feasibility, Project Objectives , Design and Appraisal – Network Analysis (PERT, CPM) , Activity Performance – Time Schedules – Preparation of Preliminary project Reports.

UNIT - III

Financial Analysis – Capital Cost, Operating Cost Estimation and Budgeting under uncertainty Risk and Inflation –Social Cost Benefit Analysis, Sources of Project Finance, Credit Facilities – Evaluation by Financial Institutions – Role of Consultancy Organizations – Uses of Leasing Arrangements.

UNIT - IV

Institutions Providing Technical, Financial and Marketing Assistance – Role of Commercial Banks and Financial Institutions - Setting Quality Standards - Entrepreneurship Development Programmes in India – Problems and Prospects.

UNIT - V

Steps for Starting a Small Industry – Selection of Types of Organization – Central Govt. Schemes and State Govt. Schemes & Incentives to SSI – Registration: Registration and Licensing - GST and its Provisions – Incentives for Exports & Imports – Import of Capital Goods and Raw Materials – Sickness and Survival of SSI – Significance of undertaking Research Projects related to Entrepreneurial Development - Scope for Entrepreneurial Research.

Note: The Question Paper shall cover 100% theory.

Reference Books:

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