

APPENDIX – A

Examination leading to the Degree of M.Phil in the Faculty of Commerce

Sr. No.	Subject	Course Scheme			Maximum Pass Marks				Minimum passing marks including internal assessment	Credit
		L	T	P	Theory	Internal Assessment	Practical	Total		
1.	Research Methodology	04	-	-	80	20	--	100	50	06
2.	Teaching a) Evaluation Techniques	04	-	-	40	10	--	50	} 50	04+04
	b) Current Trends and Issues in Higher Educated				40	10	--	50		
3.	Any one of the following optional subjects i. Cost Accounting ii. Economics of labour iii. Marketing Management	04	-	-	80	20	--	100	50	05
4.	Seminar	-	-	-			50	50	25	06
5.	Dissertation	-	-	-	--	-	150	150	75	15
					240	60	200	500	250	40

*Note: L- Lecture T-Tutorials P-Practical

Paper Pattern for 1 and paper 3 total 8 questions covering all the syllabus. Examinee should attempt any Four. All questions carry equal marks.

Paper Pattern for paper 2 total 4 questions from section a, and 4 questions from section b, covering all the syllabus. Examinee should attempt any two questions from each section. All questions carry equal marks.

MASTER OF PHILOSOPHY IN COMMERCE

Paper – I

RESEARCH AND METHODOLOGY

Theory	– 80
Internal Assessment	– 20

Total	– 100

Unit -1 : The Nature of Research :

Meaning of research – Stages in the Development of research – University of research methods-Scientific method of research-Basic elements of the Scientific method.

Unit -2 : Hypothesis :

Meaning Functions, Formulation of Hypothesis Importance of Hypothesis in research.

Unit -3 : Deduction and Induction Methods :

Distinction - Merits and Demerits of each method.

Unit -4 : Chasing a Problem for Research :

How to select a problem area 7-Guiding principles in the choice of a topic.

Unit -5 : Planning and Organising the Research Projects :

Statement of Problem-Collection of the data-Considerations for presenting and interpreting data-Major considerations in sampling-Types of sampling.

(a) Use of library (b) Observation (c) Interview (d) Constructing Questionnaire.

Techniques for interviewing in data collection.

Questionnaire and Correspondence techniques for data collection.

Unit -6 : Scaling Techniques :

Unit -7 : Processing the Data :

(a) Editing (b) Coding (c) Tabulation.

Unit -8 : Analysis, Interpretation and Statistical Packages :

Writing a Research Report – Bibliography.

Books recommended.

1. Survey Methods in Social Investigation Sir Clause Moscer and C.Kootom.
2. Methods of Social Research by Goods Hatt.
3. Methods of Social Survey and Research by Dr.S.R.Bajpai
4. Methodology and Techniques of Social Research by Prof. Dr.Bhandarkar & Principle Wilkinson.
5. Research Methodology in Business by J.R.F.Fummal.

Paper – II

TEACHING

		Section-A	Section-B
Section A : Teaching Methods and Evaluation Techniques.	Theory	– 40	40
Section B : (i) Current Trends and Issues in Higher Education in Commerce in India.	Internal Assessment	– 10	10
(ii) Study of institutions of National Standing.	Total	– 50	50

Section - A

Teaching Methods & Evaluation Techniques :

Unit -1 :

Aims and objectives of education, their relationship with national goals, objective of commerce education.

Education and Social Changes, Education for democracy. Education and emotional and national integration. Education of international understanding. Educational and cultural heritage. Education and creation of human and moral values.

Educational as an investment in man and as a means of manpower development. Modernisation of Education Formal, informal and non-formal education-life-long or continuing education.

Unit -2 :

Nature of the Educational process, Characteristics of learning, Motivation-intrinsic and extrinsic, Reward Counseling Nature of the teaching process-its relationship with the learning process. General principles and maxims of teaching.

Historical development of teaching methods.

Methods of teaching that can be used for the attainment of different objectives. Lecture method.Tutorial Demonstration.

Socialised Techniques : Discussion, Seminar, Symposium, Buzz Group, Brain Storming, Role-Play, Case-Study, Problem-solving.

Individualised learning : Programmed instruction, Supervised study, Assignment, Acquaintance with some modern methods: Project Method-lesson Plan. Team Teaching, System Approach, Microteaching.

Unit -3 :

Preparation of Lesson-plan, Essential feature, Herbertian steps. General objectives and specific objective.

(i) Knowledge-information, understanding (ii) application (iii) Skill (vi) appreciation (v) interests and attitudes, Specification of general objectives into instructional objective.

Year's plan, unit plan, daily plan Use of recent Audio-visual aids.

Unit -4 : Evaluation procedures :

Reliability, Objectivity and validity of testing tools-Types of tests; Essay type, short answer type, objective type oral, practical home and project assignments, External Examinations and internal assessment. Advantages and limitations of all these types. Examination Reforms, Grading system semester system, Question Bank, Scoring Keys/Marking Schemes, Improvements in question-paper setting.

Acquaintance with other tools of evaluation :

Rating Scales, interviews, anecdotal records, check –lists, socio-metric techniques, personality and interest inventories, cumulative records, Characteristics and limitations of these tools. Research in wastage & stagnation.

Section - B

- (i) Current Trends and Issues in Higher Education in Commerce in India :

Unit -1 : Development of Higher Education in Commerce :

A brief history, commerce Education as liberal or vocational education, specialization in commerce restructuring of courses, inter-disciplinary approach in commerce, commerce Education and national development, Financing of Commerce Education, the need for co-ordination between the academicians and the practitioners of business and history, Commerce Education and man-power development. Commerce education and social responsibility.

Unit -2 : Institutional Planning:

Schemes for improvement of teaching, teacher-training, faculty improvement, re-orientation and refresher courses, seminars, conference, summer institutes and work-shop Co-curricular activities.

Library, Reference and Documentation service Optimum utilization of existing resources. Community involvement.

Concept of Accreditation and Post-Accreditation Quality measures, Role of Internal Quality Assurance Cell, Best Practices in institution.

Unit -3 : General Issues :

Students indiscipline. Admission policy in Higher Education. Vocationalisation of education. Deinking of University Degree from jobs First Generation learners and their problems. Problem of standards in Higher Education.

Brain Drain Problem. Study of languages and medium of instruction. National Policy on education.

Unit -4 : Study of the following organization in brief.

1. University Grants Commission.
2. National Assessment Accreditation Copuncil.
3. All India Council of Technical Education.
4. I.C.S.S.R.
5. Institute of Chartered Accountants of India.
6. India Institutes of Management.
7. Institute of Company Secretary.
8. Institute of Cost and works accountants and India and Calcultta.
9. Confederation of Indian industries.
10. Indian institute of Banking and Finance.

Note : Two questions from each section are compulsory.

Books for Reference.

1. Educational Thoughts and Practice : V.R.Taneja, Sterling, 1983.
2. Theory and principles of Education : J.C. Aggarwal, Vikas Publising House, 1981.
3. The principles and Methods of Teaching : Kamala Bhatia and B.B. Bhatia, Gaoba House, 1977.
4. Methods and Techniques of Teaching : S.K. Kochhar, Sterling Publishers, 1982.
5. Reading in Educational Technology : B.Anand Rao and S.Ravishankar, Himalaya Publishing House. 1982.
6. Commerce Education : A.B. Ghosh, Sultarchand & Sons.

7. Higher Education for Business in India : Dr. R.K. Jain, Vishwa Bharati Prakashan Nagpur 1966.
8. Educaional Evaluation : R.N. Patel, Himalaya, 1978.
9. Education in Schools : W.M. Dandekar.
10. Report of the Education Commission (1964-76) (Kothari Commission), Ministry of Education. Govt. of India,. 1966.
11. Higher Education and Development, Golden Jubilee Seminar, Association of Indian. Universities.
12. Learning to go UNESCO, 1972.
13. Education and Economic Development : T.S. Sodhi, V Ani Educational Books, 1985.
14. Effective College Teaching : Dr.N.K. Upasani, Examination Reforms Unit, S.N.D.T. Women's University Bombay, 1980.
15. Evaluation in Higher Education, Ed. Dr.N.K. Upasani, Examination Reforms Unit, S.N.D.T. Women's University, Bombay, 1978.
16. Microteaching. A Hand Book for Teachers : Iris Paintal, Oxford University Press, 1980
17. Business and Society : A Farooq Kha, S.Chand & Co. 1985.
18. India Year Book : Govt. of India Publication-Latest.
19. Portales of Indian Education : S.G. Pethe.
20. Groundwork of Education : S.K. Mangal.
21. Educational Reforms in India (A Historical Review) : J.P. Naik.
22. Commerce Education : M.S. Khan.
23. A Source Book of India Education : J.C. Aggrawal
24. Restructuring the University : V.Ramamurthy.
25. Education and National Development : Radhey Mohan.
26. Introduction to Educational Technology : K. Sampath and others.
27. Training Teaching Techniques : K.R. Khamborkar.

(i) Cost Accounting.

Unit -1 : Nature and Concept of Cost Accounting.

1. Managerial use of Cost Accounting Information.
2. Cost Accounting Technique.
3. Controllable, Uncontrollable.
4. Sunk Cost.
5. Incremental or Differential Cost.
6. Opportunity Cost.

Elements of Cost.

1. Material – Material Control, Purchase Control, Purchase Officer, Purchasing Department, Minimum Maximum-Ledger. Perpetual Inventory System. ABC Analysis of Store Control VED Analysis. Inventory Turnover Methods of valuing Material Issue. Wastage, Scrap, Defectives and Spoilage.
2. Labour – Control over Labour Cost, Labour Turnover, Idle Time Over, Time, System of Wage payments.
3. Overhead – Absorption of overhead Research and Development Costs, Depreciation Capacity Costs.

Unit – 2 :

1. Cost Sheet & Tender (Advance Problems)
2. Reconciliation – Advanced Problems on Calculation of Profit under Cost & Financial Accounts & Reconciliation profit figure.

Unit – 3 :

1. **Contract Costing :**
 - (a) Problems on incomplete contract with Balance Sheet.
 - (b) Columnar Contract Account.
 - (c) Problems on contract to run for more than one year.
 - (d) Problems on contract near completion.
2. **Process Costing –**
 - (a) Joint Product and Byproduct Costing
 - (b) Inter Process Profits.

Unit – 4 :

1. Operating Costing or Service Costing :
Meaning Cost Unit, Objective Characteristics Practical Approach Or (a) Public & Goods Transport Costing (b) Hospital Costing (c) Power House costing (d) Hospitality (Hotel) Costing.
2. Uniform Costing & Inter Firm Comparison –

Unit – 5 : Cost Accounting as a Management Tool.

1. Standard Costing & Analysis of variances.
2. Marginal Costing Cost-volume Profit Analysis.
3. Differential Costing & Management Decision Making.
4. Budgetary Control.

Unit – 6 :

1. Value Analysis – Meaning, Types Procedure, Advantages, Questionnaire in value Analysis, Relationship between value, Function & Cost.
2. Cost Control & Cost Reduction – Meaning, Techniques. Distinction between cost Control & cost Reduction, Advantages.
3. Productivity – Meaning, Measurement Benefits.

Unit – 7 : Capital Expenditure Analysis & Control.

Definition of Capital Expenditure, Types of Capital Expenditure, Capital Expenditure Decision, Profitability of Capital Expenditure, Average Rate of Return Pay Back Method, Internal rate of method Control of Capital, Expenditure Working Capital.

Unit – 8 : Product – Pricing

1. Product Pricing - Cost for product pricing
Cost V/s Prices
Pricing Method based on Cost Inter Cost of Pricing.
2. Cost Audit
3. Operations Research – Definition, Scope and Limitations, Models of operation Research.

(Note : 1 There shall be two section A and B in the paper, Section A shall consist of 4 questions based on Theory and Section B shall consist of 4 questions based on problems. The examines shall have to attempt at least 1 question from each section.

- 2 All question based on problems shall be in ENGLISH MEDIUM ONLY.

Books for reference

1. S.P.Jain and K.L.Narang : Advanced Cost Accounting.
2. B.M.Lall, Nigam and G.L. Sharma : Cost Accounting Principles and Applications.
3. S.P.Iyengar : Cost Accounting.
4. M.N. Atora : A Text Book of Cost Accountancy.
5. Charles T.Morngren : Cost Accounting.
6. L.N. Gupta : Cost Accounts.
7. M.C. Shukla and T.S. Grewal : Cost Accounting.
8. Marx Curry Frank : Cost Accounting.
9. N.K. Prasad : Principles and Practice of Cost Accounting.

(ii) Economics of Labour

Unit – 1 : Labour Economics :

Nature of Labour Problems – The role of labour in Economic development, Characteristics Labour Marketing in India-Approach to labour problems. Problems of recruitment and measures to critical study of the employment service in India-Utility of Employment Exchanges – Workers India.

Problems of absenteeism and labour-turnover in India.

Unit – 2 : Trade Unions :

Meaning, Functions and structure-Inter Union rivalry-Right to strike-International Organisation of organised labour and their brief History-Social responsibilities of Trade Unions-Trade Union Theories (a) American Theories (i) Robert H. Hoaxie's Theory (ii) Frank Tannenbaum Theory (b) European Theories : (i) Webb's Theory (ii) Marx's Theory (c) Indian Theory – Mahatma Gandhi's Philosophy on Trade unionism.

Unit – 3 :

Basic facts about Trade Unions – Trade Union function in India – Functions of Trade Unions in U.K. and U.S.S.R. of Trade Unions in Economics Development – Methods of achieving objectives of Trade Unions.

British scheme of social insurance – Social Security Measures in India – Social Security as a measure to reduce inequality of income and wealth.

Unit – 4 :

The Theories of wage determination – Disparities in wages in the same industry in different industries and different regions – Measures to reduce differentials in wages – The study of wage structure – Minimum fair Living wages – Linking of wages with productivity – the concept of Bonus and profit sharing schemes – National wage policy.

Unit – 5 : Industrial Relations :

Approaches to industrial Relations, Psychological, Sociological and Human relations approach Giri approach – The principle of collective Bargaining – Conciliation and arbitration, Industrial dispute in India since 1956 – Causes trends labour in Management and its review.

Unit – 6 Wage Policy and Wage Regulation Machinery.

National Commission on labour on Wage policy – Wage Boards in India and its evaluation.

Unit – 7 India and I.L.O. :

Asian activities of I.L.O. – The Indian Labour Conference.

Unit – 8 The Problems of Slums in India :

Re view of measures taken to improve the conditions in slums.

Books recommended :

1. Phelps Brown : Economics of Labour
2. V.V.Giri : India Labour reform (Asia Publishing House)
3. Richardson Industrial Relations (George Allen & Unwin)
4. Dunlop : Industrial Relations System (Holt Drydon)
5. S.N. Dalar Labour Economies (Allied publishers, 1968)
6. Dunlop Theory of Wage Detemination (Macmillan)
7. Raghu Raj Singh : Movement of Wages in India (Agra Publ)
8. Goienson : Comparative Labour Movements.
9. N.W. Reader : Labour in a Growing Economy (Willey & Sons. NY)
10. Lavinson : Unionsim, Wage Trends and Income Distribuion.
11. Nouis : Emergence of Industrial Labour Force in India (Oxford)
12. Jolni : Issues in India – Labour Policy (Shriam Centre in Indian Relations, New Delhi)
13. Report of the National Commission on Labour, 1969.
14. Govt. of India : Indian Labour Gazette.
15. Cmmison Labour Organisation.
16. B.Yeder : Personnel Management & Industrial Relations.
17. G.N. Miller : Problems of Labour.
18. J.N. Sinha & P.K. Sawhney : Wage and Productivity in Selected Indian Industries
19. V.B. Karaik : India Trade Union – Survey.
20. Report of I.L.O.

(iii) Marketing Management

Unit – 1 : Marketing Management :

Concept of Marketing Management – Function of Marketing Management – Development of Marketing Management - Marketing Management in India.

Unit – 2 : Marketing Planning :

Concept of Marketing Planning – Its Objective - Marketing Planning Process – Kinds of Marketing Planning – Marketing Programme – Factors affecting marketing Programme, Marketing Mix., Market segmentation, Competitive Marketing Strategy.

Unit – 3 : Marketing Research :

Managing of Marketing Research – scope of Marketing Research – Types of Marketing Research Advantages of Marketing Research – Process of Marketing Research – Marketing Research in India. Its prospectus in the future.

Unit – 4 : Buyer’s Behaviour and Forecasting

Buying motives – Buyer’s behavior – Buying behavior of Indian consumers Methods of sales Forecasting – Importance and Limitations of Sales Forecasting.

Unit – 5 : Product Planning and Development

Concept of Product Planning – Importance of Product Planning – Product Development – principles Product Development – Product Development Process – Product Planning and Product Development in India. Product Mix Polices and Strategies – Packaging, Branding.

Unit – 6 : Distribution Channels

Types of Distribution Channels – Determinant of Distribution channels – Selection of Proper Distribution Channel – Distribution Channels for Consumer’s Good and industrial Goods. Rural Market in India Their Challenge – Impact of green revolution.

Unit – 7 : Sales Organisation :

Objects of Sales Organisation – Functions of a Sales Organisation – Factors influencing the structure of Sales Organisation – Forms of Sales Organisation – Selection of Salesman, Selection Procedure – Training of Salesman – Control of Salesman.

Unit – 8

Advertising its purpose and function. Economic and social implication of Advertising, Advertising Process, Advertising Strategy, Planning and Organlsation, Media Decision. Evaluation of Advertising Effectiveness Role and Function of Advertising Agency.

Books for Reference :

1. Philip Kotler : Marketing Management.
2. F.M. Jones : Introduction to Marketing Management.
3. A.K. Weinstein : Marketing – the Management Way.
4. William Stenton : Fundamentals of Marketing .
5. Cundiff and Still : Basic Marketing.
6. Richard Crisp : Marketing Research.
7. R.S. Waver : Modern Marketing Management.
8. J.F. Pyle : Marketing Principles.
9. J.N. Chaturvedi : The Theory of Marketing in Under Developed countries.
10. J.H. Westing : Reading in Marketing.