APPENDIX – A

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

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

*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

<table>
<thead>
<tr>
<th></th>
<th>Theory</th>
<th>Internal Assessment</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>80</td>
<td></td>
<td>100</td>
</tr>
</tbody>
</table>

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 areo 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.
3. Methods of Social Survey and Research by Dr.S.R.Bajpai

**Paper – II**

**TEACHING**

<table>
<thead>
<tr>
<th>Section A</th>
<th>Section B</th>
</tr>
</thead>
</table>
| Teaching Methods and Evaluation Techniques. | (i) Current Trends and Issues in Higher Education in Commerce in India.  
(ii) Study of institutions of National Standing. |
| Theory – 40 | (i) Current Trends and Issues in Higher Education in Commerce in India.  
(ii) Study of institutions of National Standing. |
| Internal Assessment – 10 | (i) Current Trends and Issues in Higher Education in Commerce in India.  
(ii) Study of institutions of National Standing. |
| Total – 50 | (i) Current Trends and Issues in Higher Education in Commerce in India.  
(ii) Study of institutions of National Standing. |

**Section - A**

**Teaching Methods & Evaluation Techniques :**

**Unit -1 :**

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


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.


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 Sclaes, 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 :

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

Unit -4 : Study of the following organization in brief.
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 Calculutta.
9. Confederation of Indian industries.
10. Indian institute of Banking and Finance.

Note : Two questions from each section are compulsory.
Books for Reference.
18. India Year Book: Govt. of India Publication-Latest.
22. Commerce Education: M.S. Khan.
23. A Source Book of India Education: J.C. Aggrawal.
24. Restructuring the University: V. Ramamurthy.
(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.

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.
3. Overhead – Absorption of overhead Research and Development Costs, Depreciation Capacity Costs.

Unit – 2 :
1. Cost Sheet & Tender (Advance Problems)

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.
4. Budgetary Control.

Unit – 6 :
1. Value Analysis – Meeting, Types Procedure, Advantages, Questionnaire in value Analysis, Relationship between value, Function & Cost.

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

(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.

(Note : 2) All question based on problems shall be in ENGLISH MEDIUM ONLY.

Books for reference
(ii) Economics of Labour

Unit – 1 : Labour Economics :


Problems of absenteeism and labour-turnover in India.

Unit – 2 : Trade Unions :

Meaning, Functions and structure-Inter Union rivalry-Right to strike-International Oranisation of orgnised labour and their brief Histroy-Social responsibilities of Trade Unions-Trade Union Theories (a) American Theories (i) Robert H. Hoxie’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 :


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 in 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 principal 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. :

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)
9. N.W. Reader : Labour in a Growing Economy (Willey & Sons. NY)
11. Nousis : Emergence of Industrial Labour Force in India (Oxford)
12. Jolni : Issues in India – Labour Policy (Shriam Centre in Indian Relations, New Delhi)
16. B.Yeder : Personnel Management & Industrial Relations.

(iii) Marketing Management

Unit – 1 : Marketing Management:

Unit – 2 : Marketing Planning:

Unit – 3 : Marketing Research:

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

Unit – 6 : Distribution Channels

Unit – 7 : Sales Organisation :

Unit – 8

Books for Reference :
5. Cundiff and Still : Basic Marketing.