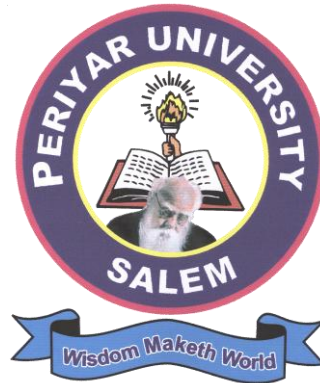


**PERIYAR UNIVERSITY  
PERIYAR PALKALAI NAGAR  
SALEM - 636 011**



**M.Phil. - COMMERCE  
(CHOICE BASED CREDIT SYSTEM)**

**REGULATIONS/SYLLABUS  
(EFFECTIVE FROM THE ACADEMIC YEAR 2012-2013 AND  
THEREAFTER)**

## **REGULATIONS**

Candidates seeking admission to the Master of Philosophy (M.Phil) Degree Course shall possess.

**a. M.Com (or) b. M.Com (CA)**

### **DURATION OF THE COURSE**

The course shall extend over a period of one Academic year consisting of two semesters. One Academic year will be divided into two Semesters. The first Semester will consist of the period from August to January and the Second Semester from February to July.

The duration of each Semester will be about 18 weeks. The subjects of study shall be in accordance with the syllabus prescribed from time to time.

### **SUBJECTS OF STUDY**

The total number of subject of study will be 3 including one optional paper and Dissertation work for 100 marks.

The Dissertation must be submitted through the supervisor and the Head of the Department within the stipulated time.

### **EVALUATION**

The Students will be evaluated for 100 marks in each subject of study as detailed below:

External Examination	- 75 marks
Internal Assessment	- 25 marks

The components of Internal Assessment for 25 Marks are:

Test	- 15 Marks
Seminar	- 5 Marks
Assignments /Quiz	- 5 Marks
Total	- 25 Marks

Other details about evaluation are given in (CBCS Regulations).

**PASSING MINIMUM:**

1. Theory **Internal** 25 Marks, **External** 75 Marks.
2. Separate passing minimum is prescribed for Internal and External

The passing minimum for CIA shall be 50% out of 25 marks  
(i.e. 12.5 Marks).

The passing minimum for University Examination shall be 50% out of 75 (i.e. 37.5% Marks).

**CLASSIFICATION OF THE SUCCESSFUL CANDIDATES:**

Successful candidates passing the examinations and securing the Marks,

50% and above - Pass Second Class

60% and above - Pass First Class

Above 75% in the aggregate - I Class with distinction provided that they pass the examination in the first appearance.

Apart from the above classification 6-points scale is used for evaluation of the performance of the students to provide letter grade for each course under CBCS pattern.

The performance of a student in each course is evaluated in terms of Grade Point Average, Weighted Average Marks Cumulative Grade Point Average and Overall Weighted Percentage of Marks (OWPM). The computation of these values and grades are explained in CBCS Regulations.

\*\*\*\*\*



## **12DMPCM01: RESEARCH METHODOLOGY**

### **Unit – I**

Meaning - Objective - Motivation - Methods - Process - Criteria of Good Research Design: Review of Literature - Purpose - Sampling Design: Census and Sample Survey - Steps in Sampling Design - Different Types of Sampling Design. Simple Random Sampling - Stratified Random Sampling - Systematic Sampling - Cluster Sampling - Area Sampling - Multistage Sampling.

### **Unit – II**

Methods of Data Collection: Collection of Primary Data - Drafting Questionnaire - Data Collection through Questionnaire - Data Collection through Schedules - Collection of Secondary Data - Processing and Analysis of Data: Measures of Relationship - Simple Regression Analysis - Association in case of Attributes.

### **Unit – III**

Formulation of Hypothesis: Types - Sources - Testing - Errors in Testing - Utility - Sampling Distribution and their Application: Test of Significance of the Mean of a Random Sample and Two Random Sample (Small and Large Sample Size) Application of Chi-Square test, Analysis of Variance (One way and Two way).

### **Unit – IV**

Multivariate Analysis Technique: Concepts of Partial and Multiple - Multiple Correlation and Regression Analysis - Discriminate Analysis - Factor Analysis - Cluster Analysis (Concepts, application and Interpretation of Research Problems). Usage of Statistical Package for Social Science (SPSS) Software - (Interpretation of Findings).

### **Unit - V**

Report Writing: Meaning, Techniques and Precautions of Interpretation - Significance of Report Writing - Difference Steps in Writing Report - Layout of Research Report - Types: Technical Report, Popular Report - Mechanics of Writing a Research Report.

**The question paper should consist of 70% theory and 30% problem.**

### **Reference Books:**

1. Research Methodology: Methods and Techniques C.R. Kothari, Wiley Eastern Ltd., New Delhi.

2. Research Methods in Commerce - Amarchand D, Emeraled Publishers, Chennai.
3. Conceptual Foundations of Business Research - Rigley, Paul - H, John Wiley and Sons, New York.
4. Research Methodology in Social Science - B.C. Tandon, Allahabad.
5. Thesis and Assignment writing - Anderso J.berry H.D. & Poole M. Wiley Eastern Limited, New Delhi.

## **12DMPCM02: RESEARCH ON FUNCTIONAL AREAS OF BUSINESS**

Functional areas of any business cover production, personnel, marketing, finance and organizational. In all these sample scope for research exists.

### **UNIT – I**

**Research on Accounting and taxation:** Activity Based Costing - Convergence of Accounting Standards - Direct Taxes Code - Environmental Accounting – Financial Performance Analysis — Goods and Services Tax – Human Resources Accounting – Inflation Accounting – Tax reforms –Value Added Tax.

### **UNIT – II**

**Research on Marketing decisions:** New product development research – research on brand equity and preferences – research on pricing strategies – research on distribution channels – research on salesmanship qualities and effectiveness – research on advertisement copy – research on media effectiveness – research on consumer behavior – research on marketing information system. Research on supply – chain management – research on marketing strategies – research on marketing of different products – research.

### **UNIT – III**

**Research on personnel decisions:** Research on effectiveness of different sources of recruitment and training – research on leadership traits, style and effectiveness – research on employee motivation, morale, absenteeism, job satisfaction, Labour turnover, welfare measures, quality of work life and participation in management – research on personnel information system – research on executive excellence, training and development – research on employee ethics.

## **UNIT - IV**

**Research on financial decisions:** Research on cost of capital and capital structure – research on risk – return patterns of Internet – research on working capital management – research on financial information system – research on inventory management – research on secondary market: trend, volatility and determinants – research on performance of mutual funds – research on investor behavior and protection – research on global capital market instruments and institution – research on capital markets information system.

## **UNIT – V**

**Research on Business strategies decisions:** Research on organizational issues, like climate, culture, creativity, change, development, design, excellence, effectiveness etc. alliance and divorces – mergers and acquisitions – disinvestment – reorganizations – reengineering – corporate governance – ethics – Corporate Social Responsibility.

### Reference Books:

1. Taxmann Student's Guide to Income Tax – Dr. Vinod K. Singhania
2. Practical Income Tax – V.P. Gaur and D.B. Narang
3. Cost Accounting – Jain and Narang
4. Essentials of Consumer Behaviour – Carl E. Block & Kenneyth J. Roering
5. Marketing Management – Philip Kotler
6. Human Resource Management – Thirupathi, Gary dessler
7. Financial Management – S. N. Maheswari , I.M. Pandey