

# **COURSES OF STUDY**

**M.Phil./Pre-Ph.D. Course Work in Commerce**

**(Effective from the Admission Batch 2023-2024)**



**P.G. Department of Commerce  
Berhampur University  
Bhanja Bihar-760007**

**Course Curriculum & Syllabi for M.Phil./Pre-Ph.D. Course Work in Commerce  
(Effective from Admission Batch 2023-24)**

**P.G. Department of Commerce  
Berhampur University, Bhanja Bihar-760007**

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**About the Department:**

The Post Graduate Department of Commerce is one of the oldest Departments in Odisha and India as well offering Commerce and business education. It was established in 1976 and has been immensely contributing for the development of commerce and business education by offering two year Master's Degree programme (M.Com), one year Master of Philosophy programme (M.Phil.) and Doctoral programme (Ph.D.) in Commerce. In addition, the Department is also offering a two year professional programme in finance i.e. MBA (Financial Management) under self-financing mode. The Department has been imparting value based quality education and actively engaged in research as per the industry and market requirements by using ICT enabled facility, case based teaching, game playing, classroom presentation, weekly seminar, Computer lab assignments and project preparation. The Department is well equipped with infrastructural facility such as Classrooms, Seminar Hall, Faculty Chambers, Computer Lab, Office Room, Scholars Room, Student Activity Room, Badminton Court, Departmental Library and Reference Room etc.

**Programme Objectives:**

With a quest to achieve excellence “in shaping the young minds, making them employable and socially responsible human being by inculcating befitting set of knowledge for a better future”, the P.G. Department of Commerce, directs all its efforts towards creating an ecosystem where innovative thoughts, open-mindedness, motivated self-drive take natural germination. The M.Phil./Pre-Ph.D., programme aims to provide:

- A platform where the students can self-discover their true potential for growth.
- Research orientation.
- Critical thinking ability.
- Necessary knowledge and capacity to nurture future academicians and researchers.

The M.Phil./Pre-Ph.D. course work programme structure designed to delve deeper understanding and research orientation on various dimensions of business, commerce and management. The syllabus aims at developing academic knowledge and skill, managerial ability and innovativeness among the scholars.

As per this course structure, the M.Phil. programme comprises of 2 Semesters i.e., Semester-I and Semester-II and the Pre-Ph.D., course work comprises of 1 semester i.e., Semester-I only. In both M.Phil. and Pre-Ph.D. course work, the Semester-I consists of 4 core courses and one elective course whereas in M.Phil., Semester-II consists of 2 core courses.

**Programme Outcomes:**

The course curriculum has been designed and continuously updated by considering the current academic standards and industry requirements at the National as well as International level, which equips the students to perform best in teaching, research and industry. The M.Phil./Pre-Ph.D. course work programme provides an excellent platform for teaching and research in business sphere. The programme redefines and enhances the scholars' competency in analysing various functional areas of business such as accounting, finance, production, marketing, and human resource. The programme helps the scholars in understanding the different dimensions of business environment and take strategic decisions on various business operations by following ethical values. The programme also helps the scholars in strengthening their research foundation and equips them for their higher studies as well as establishing themselves in the various teaching & managerial positions. It serves the need of academics by inculcating the teaching and research orientation. The teaching pedagogy is adopted to ensure all-round learning for the scholars. This programme aligns with the University's overall vision i.e., taking up the social responsibility towards the holistic development of the weaker sections in the region by providing quality education. This programme also attempts to kindle the sense of responsibility, development of innovative entrepreneurial ability with commitment to human values and ethics among the scholars.

**Choice of Elective:** In Semester-I, both M.Phil. and Ph.D. scholars have to opt for one elective paper out of two elective papers provided in the syllabus.

**Evaluation:** The performance of the students shall be evaluated through End-Sem written examination except paper COMM-PP-CC 104, COMM-PP-CC 201 and COMM-PP-CC 202.

<b>Semester Wise Details of M.Phil./Pre-Ph.D. Course Work in Commerce</b>				
<b>Paper Code</b>	<b>Core/Elective</b>	<b>Paper Title</b>	<b>Total Mark</b>	<b>Credit</b>
<b>Semester-I</b>				
COMM-PP-CC 101	Core	Research Methodology	100	4
COMM-PP-CC 102	Core	Basic Econometrics	100	4
COMM-PP-CC 103	Core	Research and Publication Ethics	50	2
COMM-PP-CC 104	Core	Literature Review and Presentation	50	2
COMM-PP-CE 105	Elective	Basics of Accounting and Finance	100	4
COMM-PP-CE 106	Elective	Consumer Behaviour and Marketing Research	100	4
<b>Total</b>			<b>400</b>	<b>16</b>
<b>Semester-II</b>				
COMM-PP-CC201	Core	Review of Research Progress	100	4
COMM-PP-CC202	Core	Dissertation and Viva-voce	100	12
<b>Total</b>			<b>600</b>	<b>32</b>

**Prerequisites:** Basic knowledge on statistics and computer.

**Course Objectives:** The objective of this course is to help the students to understand the process of research and various aspects involves in it.

**Course Outcomes:** After completion of this course the students will be able to:

**CO1:** Describe the research process and various types of research.

**CO2:** Know the process of making literature review.

**CO3:** Understand the methodological aspects involved in research.

**CO4:** Write the outcome of research in the form of various reports.

**Pedagogy:** Lectures, Case Study Analysis, and Assignments.

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**Unit-I:**

Introduction to Research: Concept, Philosophy of Research: Ontology, Epistemology and Axiology, Scope and Objective of Social Research, Types of Research, Role of Research in Functional Areas, Problem of Objectivity in Social Research, Research Problems Selection and Formulation.

**Unit-II:**

Review of Literature: Process of Literature Survey and Review, Writing the Review of Literature, Statement of Research Problem, Process of Formulation of a Research Problem and Research Objectives, Hypothesis Development, Research Design.

**Unit-III:**

Research Method: Methods of Data Collection: Primary and Secondary: Observation, Experimentation, Interview Method and Questionnaire Method, Sampling Design and Types of Sampling, Measurement of Variables, Hypothesis Testing.

**Unit-IV:**

Report Writing: Research Proposal, Research Report, Types of Reports; Layout of a Research Report  
Dissertation/Thesis: Citation, Notes, Reference, Bibliography, and Webliography, Common Errors in Writing Research Report.

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**Readings:**

1. Cooper & Schindler, Business Research Methods. New Delhi: TMGH.
2. Kothari, Research Methodology: Methods & Techniques, New Age Intl., New Delhi.
3. Levin & Rubin, Statistics for Management. New Delhi: PHI.
4. Mark Gardener, "Beginning R The statistical Programing Language, Wiley India Pvt. Ltd., New Delhi.
5. Naresh Malhotra, Marketing Research: An Applied Orientaton, Pearson.

COMM-PP-CC 102

BASIC ECONOMETRICS

**Prerequisites:** Basic knowledge on statistics and financial data.

**Course Objectives:** To provide students with a sound knowledge on how to gauge the relationship and effect among various financial data and make future predictions.

**Course Outcomes:** After completion of this course the students will be able to:

**CO1:** Know the basics of financial data and software used in analysis those data.

**CO2:** Study the stationarity nature of data and bring them to stationary form.

**CO3:** Measure the short-run and long-run association among time series data.

**CO4:** Understand the basic requirements of panel data and regression models to deal with panel data.

**Pedagogy:** Lectures, Case Study Analysis, Assignments and Computer Application.

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**Unit – I:**

**Introduction to Econometrics:** Concept of econometrics, Data, Types of Data, Cross-Section Data, Time Series and Panel Data, Use of Excel in Organising and Analysing Data, Econometric Softwares: Gretl, Eviews and Stata.

**Unit – II:**

**Time Series Analysis I:** Summary Statistics, ACF, PACF, Correlogram, Stationary and Non-stationary Time Series, Test of Stationarity, Stationary at Level, Stationary at Difference, Auto Regressive, Moving Average, ARMA Models of Stationary Time Series.

**Unit – III:**

**Time Series Analysis II:** Causality Between Variables: Granger Causality Test, Cointegration, Vector Auto Regression, Vector Error Correction Model.

**Unit – IV:**

**Panel Data Analysis:** Summary Statistics, Ordinary Least Squares Regression: Meaning, Diagnostic Tests: Normality, Heteroscedasticity, Linearity, Multicollinearity, Autocorrelation. Fixed Effect and Random Effect Regression.

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**Readings:**

1. Brooks Chris, (2002). *Introductory Econometrics for Finance*, Cambridge Brooks, C. Introductory Econometrics for Finance. Cambridge.
2. Cambell, J.Y, Andrew, W. L.O & Mackinlay, A.C. (1996). *The Econometrics of Financial Markets*. Princeton, NJ: Princeton University Press.
3. Enders, W. (2013). *Applied Econometric Time Series*. John Wiley.
4. Koop, G. (2006). *Analysis of Financial Data*. John Wiley.
5. Tsay, R.S. (2010). *Analysis of Financial Time Series*. (3<sup>rd</sup> ed.). New York, NY: John Wiley.

**COMM-PP-CC 103**

**RESEARCH AND PUBLICATION ETHICS**

**Prerequisites:** Basic knowledge of research.

**Course Objectives:** To familiarize the students with ethical issues concerning research and publication.

**Course Outcomes:** After completion of this course the students will be able to:

**CO1:** Know the importance of ethics in research.

**CO2:** Familiarize themselves with the ethical scientific conduct in research.

**CO3:** Know the ethical behaviours in publication matters.

**CO4:** Know the open access publishing journals and find them.

**CO5:** Aware of the ethical issues in publication and tools for detecting plagiarism.

**CO6:** Understand the indexing data bases and gauge the impact of the research publications.

**Pedagogy:** Class Room teaching, Guest Lecture, Group Discussion, and Practical Sessions

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**Unit-I: Philosophy and Ethics:** Introduction to Philosophy: Definition, Nature and Scope, Concept, Branches. Ethics: Definition, Moral Philosophy, Nature of Moral Judgements and Reactions.

**Unit-II: Scientific Conduct:** Ethics with Respect to Science and Research, Intellectual Honesty and Research Integrity, Scientific Misconducts: Falsification, Fabrication and Plagiarism (FFP) Redundant Publications: Duplicate and Overlapping Publications, Salami Slicing, Selective Reporting and Misrepresentation of Data

**Unit-III: Publication Ethics:** Publication Ethics: Definition, Introduction and Importance, Best Practices/Standards Setting Initiatives and Guidelines: COPE, WAME Etc, Conflicts of Interest.

Publication Misconduct: Definition, Concept, Problems That Lead to Unethical Behavior and Vice Versa, Types, Violation of Publication Ethics, Authorship and Contributorship, Identification of Publication Misconduct, Complaints and Appeals, Predatory Publishers and Journals

**Unit-IV: Open Access Publishing:** Open Access Publications and Initiatives, SHERPA/Romeo Online Resources to Check Publisher Copyright & Self-Archiving Policies, Software Tool to Identify Predatory Publications Developed by SPPU.

Journal Finder/Journal Suggestion Tools viz. JANE, Elsevier Journal Finder, Springer Journal Suggester etc.

**Unit- V: Publication Misconduct:**

A. *Group Discussions:* Subject Specific Ethical Issues, FFP, Authorship, Conflicts of Interest Complaints and Appeals: Examples and Fraud From India and Abroad.

B. *Software Tools:* Use of Plagiarism Software Like Turnitin, Urkund and Other Open Source Software Tools.

**Unit-VI: Databases and Research Metrics:**

A. *Databases:* Indexing Databases, Citation Databases: Web of Science, Scopus etc.

B. *Research Metric:* Impact Factor of Journal As Per Journal Citation Report, SNIP, SJR, IPP, Cite Score, Metrics: H-Index, G Index, I10 Index, Altmetrics

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**Readings:**

1. Beall, J. (2012). Predatory publishers are corrupting open access. *Nature*, 489(7415), 179-179.
2. Bird, A. (2006). *Philosophy of Science*. Routledge. MacIntyre, Alasdair (1967) *A Short History of Ethics*. London.  
<https://doi.org/10.1038/489179a>
3. Indian National Science Academy (INSA), *Ethics in Science Education, Research and Governance*(2019), ISBN:978-81-939482-1-7. <http://www.insaindia.res.in/pdf/Ethics> Book.pdf
4. National Academy of Sciences, National Academy of Engineering and Institute of Medicine. (2009). *On Being a Scientist: A Guide to Responsible Conduct in Research: Third Edition*. National Academies Press.
5. P. Chaddah, (2018) *Ethics in Competitive Research: Do not get scooped; do not get plagiarized*, ISBN:978-9387480865
6. Resnik, D. B. (2011). What is ethics in research & why is it important. *National Institute of Environmental Health Sciences*, 1-10. Retrieved from <https://www.niehs.nih.gov/research/resources/bioethics/whatis/index.cfm>

**COMM-PP-CC 104**

**LITERATURE REVIEW AND PRESENTATION**

**Prerequisites:** Domain knowledge and computer skill.

**Course Objectives:** To enable the students to make literature review to understand the area of research interest and find the research gap/problem on which he/she can pursue the research work.

**Course Outcomes:** After completion of this course the students will be able to find the research gap/problem on which he/she can undertake research work so as to bring novelty in research contribution.

**Pedagogy:** Review of Literature, Discussion, and Bibliometric Analysis

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The scholar will make presentation on review outcomes of 25 important research papers published in the area of his/her research interest. The students shall be evaluated out of 50 marks comprising of 25 marks for literature review report and 25 marks for presentation.

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**Readings:**

1. Ana Andres, *Measuring Academic Research-How to Undertake a Bibliometric Study*, Elsevier Science Publications
2. Andrew Booth, Anthea Sutton, Diana Papaioannou, *Systematic Approaches to a Successful Literature Review*, SAGE publications
3. Diana Ridley , *The Literature Review, A Step-by-Step Guide for Students*, SAGE publications
4. Michael Borenstein, Larry V. Hedges, Julian P. T. Higgins, Hannah R. Rothstein, *Introduction to Meta-Analysis*, Wiley Publications
5. Sanjay Patole , *Principles and Practice of Systematic Reviews and Meta-Analysis*, Springer

**Prerequisite:** Basic knowledge of accounting and finance.

**Course Objectives:** To let the students know the fundamentals of accounting standards, corporate reporting practices, corporate finance and international finance.

**Course Outcomes:** After completion of this course the students will be able to:

**CO1:** Understand Indian Accounting Standard and its applicability in preparation of financial statements.

**CO2:** Know the corporate reporting practices.

**CO3:** Learn about the foundations of corporate finance.

**CO4:** Acquire knowledge on international financial

**Pedagogy:** Lectures, Case study Analysis, and Assignments.

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### **Unit-I:**

**Introduction to Indian Accounting Standards:** Introduction, Applicability, Carve-Outs and Carve- Ins, GAAP, IFRS, Ind AS, IFRSs Convergence Issues. Framework for the Preparation and Presentation of Financial Statements in Accordance with Indian Accounting Standards.

### **Unit-II:**

**Corporate Reporting Practices:** Overview of Corporate Report, Need and Types of Corporate Reports, CSR Reporting, Triple Bottom Line Reporting, Business Responsibility Reporting, Global Reporting Initiative, Sustainability Reporting, Integrated Reporting, Forensic Accounting.

### **Unit-III:**

**Corporate Finance:** Financial Management Decisions, Financing Decision, Capital Budgeting Decisions, Dividend Decision, Working Capital Management.

### **Unit-IV:**

**International Finance:** Global Financial Market and Its Constituents. International Financial Institutions, Foreign Exchange Market And Financing of Imports and Exports. Foreign Exchange Exposure, Translation, Transactional and Economic Exposure, Management of Forex Exposure. Foreign Exchange Rates, Factors Influencing Foreign Exchange Rates.

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### **Readings:**

1. Apte, P.G: International Financial Management, Tata McGraw Hill.
2. Chandra, P. Financial Management-Theory and Practice. Tata McGraw Hill.
3. Lal, J. Accounting Theory and Practice. Himalaya Publishing House.
4. Rawat, D. S. & Jain Jinender, Students' Guide to Ind ASs (Converged IFRSs), Taxmann.



**Prerequisite:** Basic knowledge of marketing.

**Course Objectives:** The objective of this course is to acquaint students with the specialized concepts of consumer behaviour and its various dimension important in conducting marketing research.

**Course Outcomes:** After completion of this course the students will be able to:

CO1: Understand the drivers of individual consumer behaviour.

CO2: Comprehend the consumer buying process.

CO3: Gain insight on buying behaviour of organisations.

CO4: Acquire knowledge on mechanism involved in conducting marketing research.

**Pedagogy:** Lectures, Case Study Analysis, and Assignments.

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**Unit- I:**

Introduction of Individual Consumer Behaviour: Definition, Major Factors Influencing Consumer Behaviour- Cultural, Social, Personal and Psychological Factors.

**Unit – II:**

Individual Consumer Buying Process- Stages of Consumers Buying Decision Process, Problem Recognition, Information Search, Evaluation of Alternatives, Purchase Decision, Post-Purchase Behaviour,

**Unit III:**

Organizational Buying Behaviour: Industrial Market Characteristics, Factors Influencing Industrial Buyer's Behaviour, Stages of Industrial Buyer's Process, Reseller Buyer Behaviour, Government Buyer Behaviour.

**Unit IV:**

Meaning, Characteristics, Nature of Marketing Research, Objectives of Marketing Research, Scope of Marketing Research, Marketing Research Process, Advantages of Marketing Research, Limitations of Marketing Research.

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**Readings:**

1. D. I. Hawkins, R. J. Best, and K. A. Coney: Consumer Behaviour: Building Marketing Strategy, Tata McGraw-Hill Publishing Company Limited.
2. D. L. Loudon, J. Albert Della Bitta: Consumer Behavior; Concepts and Applications, Tata McGraw Hill Publishing Company Limited
3. F. R. Kardes: Consumer Behavior and Managerial Decision Making, Prentice Hall of India Private Limited
4. Henry A.: Consumer Behavior and Marketing Action, Thomson Asia Pte Ltd.
5. K.K. Srivastava, S. Khandai : Consumer Behavior in Indian Context, Galgotia Publishing Company.
6. L. G. Schiffman, L. L. Kanuk, & S. R. Kumar: Consumer Behavior, Pearson Education Inc
7. Marketing Research, Debashish Pati, Universal Press
8. Marketing Research: Text & cases, R Nargundkar, Tata McGraw Hill
9. Marketing Research; Measurement & Method, Tull & Hawkins, Prentice Hall
10. Research For Marketing Decisions ,Green & Tull, Prentice Hall

Semester-II

COMM-PP-CC 201

REVIEW OF RESEARCH PROGRESS

**Prerequisites:** Domain knowledge, statistics, and computer application.

**Course Objectives:** To instil research attitude, ability and skill among the students.

**Course Outcomes:** After completion of this course the students will be able to undertake research on their interested field and prepare a research report.

**Pedagogy:** Discussion, Data Collection, Data Analysis and Report Writing.

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Four presentations based on the M.Phil. Dissertation:

**Unit-I:**

Presentation of Research Proposal (Overall)

**Unit-II:**

Presentation on Collection of Data

**Unit-III:**

Presentation on Analysis of Data and Interpretation

**Unit-IV:**

Pre-submission Presentation of Dissertation

COMM-PP-CC 202

DISSERTATION AND VIVA-VOCE

**Prerequisites:** Domain knowledge, statistics, and computer application.

**Course Objectives:** To instil research attitude, ability and skill among the students.

**Course Outcomes:** After completion of this course the students will be able to undertake research on their interested field and prepare a research report.

**Pedagogy:** Discussion, Data Collection, Data Analysis and Report Writing.

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Every student shall have an appropriate topic selected for preparing dissertation and shall submit the same and face a viva-voce at the end of the fourth semester. The students shall be evaluated out of 100 marks comprising of 50 marks for dissertation and 50 marks for performance in the viva-voce.

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**Readings:**

1. Cooper & Schindler, Business Research Methods. New Delhi: TMGH.
2. Kothari, Research Methodology: Methods & Techniques, New Age Intl., New Delhi .
3. Levin & Rubin, Statistics for Management. New Delhi: PHI.
4. Mark Gardener, "Beginning R The statistical Programing Language, Wiley India Pvt. Ltd, New Delhi.
5. Naresh Malhotra, Marketing Research: An Applied Orientation, Pearson.

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