

**DEPARTMENT OF COMMERCE
BODOLAND UNIVERSITY
KOKRAJHAR, BTC ASSAM**



Ph.D. (COMMERCE) COURSE WORK SYLLABUS 2022

| Paper Codes | Subjects | Credits | Marks | | |
|--------------|---|---------|----------------------------------|-------------|-------|
| | | | End semester | Sessional * | Total |
| PHCOM-01 | Paper-I : Research Methodology | 3 | 80 | 20 | 100 |
| PHCOM-02 | Paper-II: Computer Application : Basic computer application /numerical analysis in Business Research | 3 | 80 | 20 | 100 |
| | Paper-III: Overview on relevant subject Paper (Any one of the following): | 3 | 80 | 20 | 100 |
| PHCOM-03(A) | Accounting | | | | |
| PHCOM-03(B) | Finance | | | | |
| PHCOM-03(C) | Human Resource Management | | | | |
| PHCOM-03(D) | Marketing | | | | |
| PHCOM-03 (E) | Entrepreneurship | | | | |
| | Paper IV: Literature Review in the relevant area of research (Term Paper) | 3 | 80 (report on literature review) | 20 | 100 |
| PHCOM-05 | Paper V: Research and Publication Ethics | 2 | 50 | | 50 |
| | Total Credits=14 | | | | |

*It may consist of assignments, presentations and written examinations.

Programme outcome:

1. Researcher will have the ability of critical thinking.
2. Researcher will have the ability of identifying research problems .
3. Researcher will have the knowledge of analysis and interpretation of data.
4. Researcher will be able to conduct research in scientific and systematic way.

Course Objective: The course aims to impart the knowledge of various research designs and its application in Commerce and Business .

Course outcome :

Upon successful completion of the course, the students will be able to:

- Understand the various types of research
- Analyse the data by using different tools and techniques
- Interpret the data to logical conclusions
- Develop research proposal and have knowledge

Unit 1: Meaning and Significance of Research; Different approaches in research, Types of Research; Research Process; Identification of Research Problem; Formulation of objectives and Hypothesis; Research Design and methodology, .

Unit 2: Data and Data collection design: Types and sources of data, data collection designs, questionnaire/ schedule preparation, Variables: meaning & types, measurement and scaling techniques, data processing and interpretation of data, concept of Reliability and Validity Testing,

Unit 3: Sample and Sampling Design: Sample and Census, Methods for Sample Size determination, Sampling Techniques and sampling error.

Unit 4: Preparation of research proposal and research report: structure of research proposal, structure of research report, and preparation of research papers of journals / edited books / seminars / conferences.

Suggested Readings:

To be suggested by the concerned faculty at the time of teaching of the course by considering the relevance and contemporary issues in research.

**Paper-PHCOM 2: Computer Applications : Basic computer
application/Numerical analysis in Business
Research**

Credits: 3

Teaching Hours: 48 hrs.

Course Objective: The course aims to equip the researcher with the knowledge of quantitative techniques and application of computer in business research.

Course Outcomes (COs):

Upon successful completion of the course, the students will be able to:

- Leverage ICT for research
- Analyse the data by using basic statistical techniques
- Interpret the statistical results

Part A: Basic of Computer Application

Total Marks: 20

Unit I : (a) Basics of Operating system, software, and its application Software

(b) Use of Microsoft office word, PPT, graphical presentation

(c) Use of MS Excel for data analysis: Data entry, editing, formatting worksheets and data analysis

(d) Use of SPSS for data analysis: Data entry and data analysis

(e) Use of web addresses for related literature and intergroup sharing of data and result.

Part B: Numerical analysis in Business research

Total Marks: 60

Unit –II : Descriptive statistics- Frequency Distribution: classification and tabulation of data, Measures of Central Tendency and its application in research, ; Skewness; Kurtosis; Probability and non- Probability Distributions

Unit-III: Inferential statistics-Point & interval estimation, Parametric and Nonparametric tests; Interpretation of Statistical Results.

Unit-IV Correlation and Regression Analysis; Analysis of Variance-One Way and Two way classifications, Factor Analysis, Time Series Analysis .

Suggested Readings:

Kothari, C.R. *Research Methodology: Methods & Techniques*, New Age International Publishers.

Robert A., Hanneman, Augustine J., Kpsowa, Mark D Riddle, *Basic Statistics for Social Research*

Jossey-Bass, 1st Edition, 2012

S P Mukherjee, Bikas K Sinha, Asis Kumar Chattopadhyay, *Statistical Methods in Social Science, Research*, Singapore: Springer, 2018

A, Bandyopadhyay, A R. Rao,, & B.K., Sinha, B. K. Statistical Methods For Social Networks With Applications. California, USA: Sage Publication, 2009

In addition to this, study materials shall be suggested by the concerned faculty from time to time.

Course Objective: To impart relevant knowledge on corporate financial reporting.

Course Outcomes (COs):

Upon successful completion of the course, the students will be able to:

- Understand the theoretical knowledge of accounting
- Understand the research dimensions in accounting

Unit 1: GAAP and Accounting Standards:

GAAP – General discussion; Qualities of accounting information for decision making and relevant announcements by accounting bodies;

Indian Accounting Standards – Standard setting process, AS and Ind AS; International Accounting Standards – History, IAS and IFRS, Comparative study of international accounting standards, US GAAP and Accounting standards in India. Convergence of IFRS and Challenges in India.

Unit 2: Corporate Financial Reporting:

Nature of Accounting Information for reporting purposes; issues and problems with special reference to published financial statements. Corporate Financial Reporting in India with reference to the Companies Act 2013.

Unit 3: Financial Reporting of Financial Institutions:

Financial reporting of Banks, Mutual Funds, non-banking finance companies.

Unit 4: Development in Corporate Reporting:

Interim reporting, Segment reporting, Corporate Social Reporting, Value Added Statement, Economic Value added and Market Value Added.

Unit 5: Application of Accounting Information for decision making:

Accounting Ratios for Decision Making – Financial Health and Working Capital Analysis, Profitability and Leverage analysis.

Suggested Readings:

Readings and study materials shall be suggested by the concerned faculty from time to time

Paper- PHCOM-3 (B) : FINANCE

Credit: 03

Teaching Hours: 48 hrs.

Course Objective: To make the researchers understand various concepts and theories of finance in the context of research so as to enable them in identifying research gap and develop a research framework in the field of finance. Special emphasis is to be given to Research Issues and Empirical Evidences.

Course Outcomes (COs):

Upon successful completion of the course, the students will be able to:

- Understand the various concepts and theories of finance
- Understand the research dimensions in finance
- Identify research gap and develop a research framework in the area of finance

Unit 1 - Financial Management:

Finance functions and decisions- Financing, Investment and Dividend, Theories of Capital Structure- Factors influencing capital structure, Cost of Capital, Investment Decisions- Capital Budgeting and Working Capital Management.

Unit 2 – Financial markets and Institutions:

Financial System-Structure, Inter-relationship, Financial Markets- Primary and Secondary Market; Banking System- Non banking Financial Institutions, Insurance; Regulation of Financial Markets.

Unit 3 – Investment Management

Security Analysis- Fundamental Analysis, and technical Analysis, Portfolio Theories - Efficient Market Theory, Markowitz Model , Factor Models, Capital Asset Pricing Model and Non-standard forms of CAPM.

Unit 4 – International Finance:

Foreign Exchange Management, Exchange Rate Determination, Foreign Exchange Exposure – measurement and management, International Capital Market, Foreign Direct Investment, Global Portfolio Management.

Suggested Readings:

Readings and study materials shall be suggested by the concerned faculty from time to time.

Paper- PHCOM -3 (C): HUMAN RESOURCE MANAGEMENT

Credit: 03

Teaching Hours: 48 hrs.

Course Objective: To make the students understand various concepts and theories of human resource management in the context of research so as to enable them in identifying research gap and develop a research framework.

Course Outcomes (COs):

Upon successful completion of the course, the students will be able to:

- Understand the various concepts and theories of HRM
- Understand the research dimensions in HRM
- Identify research gap and develop a research framework in the area of HRM

Unit 1: Organization Systems and Structures

Organizations as social systems, the changing context of organization environment interface, organization as open system, design and structure of organization

Unit 2: Leadership in Organizations

Role of leader in the organization, approach to leadership, nurturing Leadership for future organizations; management of organizational pressures – Internal and External

Unit 3: Power and Politics

Power and politics in the organization, concepts and bases of power, role of organizational politics in its functioning

Unit 4: Human Resource Development (HRD): Goals of HRD – HRD culture – Role of psychology in HRD and Management — Competency mapping – Developing competencies-organisational change, organisational culture and climate

Suggested Readings:

Readings and study materials shall be suggested by the concerned faculty from time to time.

Paper- PHCOM -3 (D) : MARKETING

Credit: 03

Teaching Hours:48 hrs

Course Objective: To make the students understand the concepts, theories and research works on marketing and gain insight into development of researchable area in the field of marketing. Special focus shall be on Research Issues and Evidences in this field.

Course Outcomes (COs):

Upon successful completion of the course, the students will be able to:

- Understand the various concepts and theories of Marketing
- Understand the research dimensions in Marketing
- Identify research gap and develop a research framework in the area of marketing

Unit 1: Nature and Domain of Marketing:

Understanding Marketing – Domain of marketing- Hunt’s three dichotomies model; Marketing as a scientific discipline- Hunt’s framework for examining arguments against and for marketing as a science.

Unit 2: Basics of Marketing Theory

Marketing Theory, 4 Ps Concept, marketing thoughts and research agenda, Strategic tools in the hands of a marketer, product development, integrated marketing communications, pricing methods, value delivery network, Emerging areas.

Unit 3: Advances in Marketing Theory

Service Dominant (S-D) logic for marketing - its nature, major premises and critical evaluation; Resource Advantage (R-A) Theory of marketing - its nature, major premises and critical evaluation.

Unit 4: Retail Marketing

Concept of organized retail, features and implications; Emerging issues in organized retail and future challenges.

Suggested Readings:

Readings and study materials shall be suggested by the concerned faculty from time to time.

Paper- PHCOM-3 (E) : Entrepreneurship

Credit: 03

Teaching Hours:48 hrs

Course objective :

- (a) to give an overview of various issues related to entrepreneurship research
- (b) to make the students aware of recent developments in the field of entrepreneurship

Course Outcomes (COs):

Upon successful completion of the course, the students will be able to:

- Understand the various concepts and theories of entrepreneurship
- Understand the research dimensions in entrepreneurship
- Identify research gap and develop a research framework in the area of entrepreneurship

Unit 1.: Entrepreneurship: Nature and Types, myths of entrepreneurship ; theories of entrepreneurship; entrepreneurship in different types of economy, nature and type of entrepreneurship in North –East India,

Unit 11: Entrepreneur: types, entrepreneurs and intrapreneurs, entrepreneurial traits, entrepreneurial skills, entrepreneurial motivation, failure and success factors of entrepreneurs.

Unit 111: Entrepreneurial ecosystem: meaning, domains and participants; Entrepreneurial leadership; Entrepreneurial financing; Entrepreneurial marketing

Unit IV: Entrepreneurship and sustainable development; Role of Government, financial / non financial institutions in entrepreneurship development; social responsibility concept in entrepreneurship.

Suggested Readings:

S S Khanka, Entrepreneurial Development New Delhi: S. Chand

Vasant Desai, Dynamics of Entrepreneurial Development and Management, Mumbai: Himalaya Publishing

Steven Rogers and Roza E Makonnen, Entrepreneurial Finance, Third Edition: Finance and Business Strategies for the Serious Entrepreneur, Noida: McGraw Hill (2020)

In addition to this, readings and study materials shall be suggested by the concerned faculty from time to time.

**Paper- PHCOM-C 4 : : Literature Review in the
relevant area of research**

Course Objectives (COs):

To provide the knowledge of various types of review of literature and to find out research gap

Course Outcomes (COs):

Upon successful completion of the course, the students will be able

- to know various types of review of literature
- review the literature in scientific manner
- Identify research gap

Credits: 03

Teaching Hours: 48 hrs

Scholars will be engaged to review literature related to his / her thrust area of research and submit a report of it for evaluation at the end of the semester by clearly writing the findings from the review of literature and research gap. The prospective supervisors may be engaged to supervise the scholars for the review of literature. The evaluation will be done by the Chairman DRC and prospective supervisor.

80 marks will be based on report on literature review and 20 marks will be based on home assignment/ presentation related to it.

Prof. A. Ibemcha Chanu

Chairman, DRC,

Dept. of Commerce, B.U
2022