

A
COMPLETE COURSE WORK SYLLABUS
FOR
DOCTOR OF PHILOSOPHY (PHD) IN COMMERCE
(With effect from 2021)



AS
APPROVED BY BOARD OF STUDIES
DEPARTMENT OF COMMERCE
FACULTY OF COMMERCE & MANAGEMENT
INDIRA GANDHI NATIONAL TRIBAL UNIVERSITY
AMARKANTAK, DISTRICT ANUPPUR
MADHYA PRADESH-484886

**COURSE WORK SYLLABUS FOR
DOCTOR OF PHILOSOPHY (PHD) IN COMMERCE
(With effect from 2021)**

Background & Objectives of the Course Work

The field of Commerce has emerged as the most important and growing field in the past decades and it has been realized at every level that the increase in the commercial activities and promotion of the trade and business is the only answer to the growing problem of unemployment and underemployment. Our Department is very keen to produce the youths who possess required business skills and appropriate commercial sense. It can only be imbibed by inculcating research inclination in the students by creating an environment in the Department which promotes research and innovation.

To ensure greater success in the dynamic business world an individual needs proper research orientation. The same will enable him or her to maintain the pace with the emerging trends of the trade and commerce and will give them a chance to capitalize the untapped business opportunities.

Research based view improves the decision making capacity and the curriculum designed for the course work focuses on the overall development of the research scholars. It will help them in developing an insight about the current business scenario, will build required research aptitude with ethical perspective and will make them learn the use of technology for accuracy and smart working. By undertaking this course work they will be able to explore and apply the learned skills in more productive way not only for themselves but for the organizations they will choose to work with. Also the designed program intends to develop sense of enquiry in the students in order to gain the require competence of problem solving and creative way of doing the things.

Objectives of the Course Work

Ph.D. in Commerce and Management aims to impart fundamental knowledge of the stream to the students for carrying out quality and innovative research work. It also intends to create the interest of the students in trade and commerce in order to explore varied dimensions of commerce and business with a view to enrich the field by adding newer knowledge to the domain area.

Due focus is also given in building the managerial acumen of the students with proper understanding of the general and functional aspects of the business along with the specialization areas. The immediate purpose or objective served by the course work is as under-

1. To equip the students with the fundamental knowledge about the concepts, theories and issues related to the field of trade and commerce.
2. To provide theoretical and empirical evidences related to the field of study.
3. To make them capable of idea generation and to build an aptitude to conceive a proper study.
4. To familiarize the students about the various tools and techniques and to make them learn their application.
5. To develop the analytical ability of the students.
6. To develop the habit of suggestive reading which is relevant with their research work and is related to the recent trend in commerce and management.
7. To develop research writing skills in their respective field of research with a blend of ethical writing skills and research potential.

Thus the course work is designed in a way which will help the students in imbibing the required knowledge of the field and will make them proficient in the field of commerce and management.

Course of Study and the Scheme of Examination

S. No.	Name of the Course	Course Code	Number of Credits	CIA	ESE	Maximum Marks
Core Courses (CC)						
1.	Research Methodology	Ph.D./COM/ CC-101	4	25	75	100
2.	Computer Applications	Ph.D./COM/ CC-102	4	25	75	100
3.	Research and Publication Ethics (RPE)	Ph.D./COM/ CC-103	2	12	38	50
Discipline Specific Electives (DSE)						
4.	Fundamentals of Trade and Commerce/ General and Functional Aspects of Business	Ph.D./COM/ DSE-001/ Ph.D./COM/ DSE-002	4	25	75	100
5.	Detailed Review of Literature	Ph.D./COM/ DSE-003	2		50	50
Faculty of Computer Science of the University will Provide and Schedule the Classes of the subject Ph.D./COM/ CC-102 mentioned at Sr. No. 2						
Internal Choice in DSE- Research scholars may opt any one subject mentioned at the Sr. No. 4 of the table						
DRC Chairman & DRC Members Will Jointly Assess the Students in the Viva-Voce Examination of Paper Code PH.D./COM/DSE-003. The Literature Review Write up will Carry 35 Marks and Viva-Voce will Carry 15 Marks						
<u>Examination Scheme</u>						
<ul style="list-style-type: none"> ✓ The subject teacher will award internal marks out of 25 based on three assessments of 25 marks each of which average of best two will be considered. ✓ The end semester examination will be 75 marks. ✓ Question Paper will consist of 10 questions (with internal choice) carrying equal Marks for each question ✓ Question paper will be bilingual i.e. in Hindi and English 						

Meaning of Abbreviations:

RPE- Research and Publication Ethics

CIA-Continuous Internal Assessment

ESE-End Semester Examination

DSE-Discipline Specific Elective

CC-Core Course

Ph.D./COM/CC-101
Ph. D (COMMERCE) COURSE WORK
RESEARCH METHODOLOGY
MAXIMUM MARKS 100
COURSE DURATION 60 HRS

Course Objective

The aim of the paper is to provide in-depth knowledge about the concept and methods of business research to the students. It will help students to plan, design and carry out business research using scientific methods and inculcate research writing skills in them.

Unit I

Research Foundations: Meaning, Definition, Nature, Scope and Significance of Research, Research and Theory, Types of Research, Approaches (Social, Scientific, Historical, Descriptive, Comparative, Institutional)

Unit II

Research Process: Problem Definition and Research Design- Selection of Topic, Defining the Problem, Analysis of Literature Review – (Primary and Secondary Sources, Web sources – Critical Literature Review), Drafting of Objectives, Hypothesis Formulation, Concept in developing research design, Steps in Research Design, Factors Affecting Research Design, Deductive and Inductive Research, Variables, Construct and Relationship, Research Methods and Methodology.

Unit III

Sampling & Research Data: Methods of Data Collection- (Census and Survey Method, Experimental Method, Observational Method), Tools of Data Collection-(Interview, Questionnaires, Schedules, Observation), Techniques of Data Collection Sampling Technique and Procedure. Sampling Method, Sample Design and Choice, Size of sample, Sampling Error, The Case Study Method. Attitude measurement and scaling – Types of measurement scales; Questionnaire designing – Reliability and Validity, Scale Development, Check List, Field Work, Processing and Presentation of Data, Editing, Coding, Construction of Frequency Table. Tabulation, Graphs, charts and Diagrams.

Unit IV

Statistical Analysis of Data: Qualitative-Ethnography and Case Study – Experimentation In-depth Interviews – Focused Group Technique, Delphi Technique, Participant Observation – Projective Technique – Content Analysis, Pilot Study, and Historical Analysis – Preparation of Field Notes. Quantitative- Measures of Central Tendency and Dispersion – Normal Distribution – Correlation, Regression Analysis – Testing of Hypothesis – Parametric and Non – Parametric Tools for Hypothesis Test – Univariate analysis, Bivariate analysis – Cross tabulations, Multivariate Analytical Techniques – Use of SPSS.

Unit V

Report Writing: Communicating Research Findings – Report Writing Tips – Scientific Writing Styles–Structure and Steps of Preparing Research Proposal – the Art of Writing Research Paper–Art of citing references, Written & Oral Presentation.

Suggested Readings:

1. William G. Zikmund, "Business Research Methods", Orlando: Dryden Press.
2. C. William Emory and Cooper R. Donald, "Business Research Methods", Boston, Irwin.
3. Fred N Kerlinger, "Foundations of Behavioural Research", New Delhi: Surjeet Publications.
4. David Nachmias and Chava Nachmias, "Research Methods in the Social Sciences", New York: St.Marlia's Press.
5. C.R. Kothari, "Research Methodology: Methods and techniques", New Delhi: Vishwa Prakashan.

Ph.D./COM/CC-103
Ph. D (COMMERCE) COURSE WORK
RESEARCH & PUBLICATION ETHICS
MAXIMUM MARKS 50
COURSE DURATION 30 HRS

Course Objective

The objective of the paper is to impart fundamental knowledge of integrity and ethics in research by familiarizing them with the philosophy of science and ethics along with the required conduct as per international acceptable norms.

Unit I

Philosophy and Ethics: Introduction to philosophy: definition, nature and scope, concept, branches. Ethics: definition, moral philosophy, nature of moral judgments and reactions.

Unit II

Scientific Conduct: Intellectual honesty and research integrity. Misconducts: Falsification, Fabrication, and Plagiarism (FFP). Redundant Publications: duplicate and overlapping publications, salami slicing. Selective reporting and misrepresentation of data.

Unit III

Publication Ethics: Definition, introduction and importance. Best practices / standards setting initiatives and guidelines: COPE, Conflicts of interest, Publication misconduct: definition, concept, problems that lead to unethical behavior and vice versa, types. Violation of publication ethics, authorship and contributor ship. Identification of publication misconduct, complaints and appeals. Predatory publishers and journals.

Unit IV

Open Access Publishing: Open access publications and initiatives. SHERPA / RoMEO online resource 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 Suggested, etc.

Unit V

Publication Misconduct: Group Discussions: Subject specific ethical issues, FFP, authorship. Conflicts of interest. Complaints and appeals: examples and fraud from India and abroad. **Software tools:** Use of plagiarism software like Turnitin, Urkund and other open source software tools. **Databases and Research Metrics:** Indexing databases. Citation databases: Web of Science, Scopus, etc. **Research Metrics:** Impact Factor of journal as per Journal Citation Report, SNIP, SJR, IPP, and Cite Score. Metrics: h-index, g-index, i10 index, AL metrics.

Suggested Readings:

1. *The Ethics of Teaching and Scientific Research* by Miro Todorovich; Paul Kurtz; Sidney Hook.
2. *Research Ethics: A Psychological Approach* By Barbara H. Stanley; Joan E. Sieber; Gary B. Melton
3. *Research Methods in Applied Settings: An Integrated Approach to Design and Analysis* By Jeffrey A. Gliner; George A. Morgan Lawrence Erlbaum Associates, 2000
4. *Ethics and Values in Industrial-Organizational Psychology* by Joel Lefkowitz Lawrence Erlbaum Associates, 2003.

Ph.D./COM/DSE-001
Ph. D (COMMERCE) COURSE WORK
FUNDAMENTALS OF TRADE & COMMERCE
MAXIMUM MARKS 100
COURSE DURATION 60 HRS

Course Objective

The main objective of the paper is to equip the students with the working knowledge of the trade and commerce with an aim to enable them to handle the basic aspects of day to day commercial activities independently.

Unit I

Fundamentals of Accounting Standards: Meaning of Accounting Standards - Need for Accounting Standards - Significance or advantages of Accounting Standards – Limitations of Accounting Standards. Orientation to International Accounting Standards, International Financial Reporting Standards and Convergence to IFRS. Accounting Standards in Indian Context – Introduction to Indian Accounting Standards (Ind AS). Accounting Bodies. Procedure for issuing Accounting Standards by the Accounting Standards Board.

Unit II

Fundamentals of Financial Accounting: Introduction–Meaning and Definition–Objectives of Accounting–Functions of Accounting–Users of Accounting Information – Limitations of Accounting – Accounting Principles–Accounting Concepts and Accounting Conventions.

Unit III

Fundamentals of Goods and Services Tax: Introduction to Goods and Services Tax, Constitutional Framework, Orientation to CGST, SGST and IGST, Meaning and Scope of Supply, Types of Supply. Exemptions from GST Registration under GST, Tax Invoice, Levy and Collection of GST, Composition Scheme, Due Dates for Payment of GST, Accounting record for GST, GST Returns – Types of Returns, Monthly Returns, Annual Return and Final Return – Due dates for filing of returns. Final Assessment. Accounts and Audit under GST.

Unit IV

Fundamentals of Auditing: Introduction – Meaning & Definition, Objectives–Differences between Accountancy and Auditing, Types of Audit, Advantages of Auditing, Recent Trends in Auditing: Nature & Significance of Tax Audit, Cost & Management Audit, Internal Audit-Meaning, Advantages & Disadvantages, Vouching-Meaning, Definition, Importance, Types.

Unit V

Fundamentals of Modern Banking: New Technology in banking, Core Banking, Universal Banking and Offshore Banking; E-Services –Debit and Credit Cards - Internet Banking–ATM-Electronic Fund Transfer (NEFT, RTGS, IMPS), DEMAT, E-Wallet-Meaning, Types of E-Wallet's & Procedure of making E-Payments-Bhim, PayTm, Google Pay (Tez), PhonePe

Suggested Readings:

1. V Anil Kumar, Rajesh Kumar and Mariyappa, *Indian Accounting Standards*, HPH
2. Hanif & Mukherjee, *Corporate Accounting*, Mc Graw Hill Publishers.
3. Grewal and Gupta, *Advanced Accounting*, Sultan Chand.
4. S. P Jain and K. L. Narang; *Financial Accounting*, Kalyani Publishers.
5. Rajesh Kumar and Mahadev, “*Indirect Taxes*”, Mc Graw Hill Education
6. Datey, V S, “*Indirect Taxes*”, Taxmann Publications.
7. P N Reddy & Appannaiah, *Auditing*, HPH
8. TR Sharma, *Auditing*, Sahitya Bhavan
9. BN Tandon, *Practical Auditing*, Sultan Chand
10. A.N. Suchdev, *Public Finance*, Prakashana Kendra
11. M.L. Jhingan, *Money, Banking, International Trade & Public Finance*, Konark Publishers Pvt. Ltd.

Ph.D./COM/DSE-002
Ph. D (COMMERCE) COURSE WORK
GENERAL AND FUNCTIONAL ASPECTS OF BUSINESS
MAXIMUM MARKS 100
COURSE DURATION 60 HRS

Course Objective

The main objective of the paper is to create an understanding about the general and functional aspects of business in the students so that they can know the implications of these aspects on the prospects of the business.

Unit I

General Aspects of Business: Meaning, Definition & Scope, Factors to be Considered for Commencement of Business Enterprise, Types of Business Organization, Factors Determining the Choice of the Form of Business Organization; Business Environment. Concept of Management and Administration, Levels of Management, Functions of Management, Principles of Management, Development of Schools of Management Thought

Unit II

General Aspects of Organizational Behavior & Human Resource Management: Introduction to OB, Contributory Discipline to OB, Individual Behavior: Personality, Attitude, Perception, Group Behavior. Concept and objectives of Human Resource Management, HR planning, Recruitment & Selection, Training and Development, Performance Appraisal.

Unit III

Functional Aspects of Financial Management: Introduction–Meaning of Finance–Business Finance –Finance Functions–Organization structure of Finance Department- Financial Management–Goals of Financial Management–Financial Decisions–Role of a Financial Manager–Financial Planning–Steps in Financial Planning– Principles of Sound Financial Planning–Factors influencing a sound financial plan.

Unit IV

Functional Aspects of Marketing and Branding: Meaning and Definition, Concept of marketing, Nature and scope of marketing, Marketing Mix, Segmentation, Marketing in 21st century. New Product Development, process & strategy, product life cycle, product portfolio. Branding: Branding & Brand Management. The concept of Brand Equity, Brand Positioning and Brand Associations, Using Brand Elements to create brand equity, Leveraging Secondary Brand Associations.

Unit V

General Aspects of Strategic Management: Concept of strategy, Definition of strategic Management, Strategic Intent, Levels of strategy, Types of Strategies, Strategic management process. Strategy formulation, Strategy implementation, strategic evolution and control.

Suggested Readings:

1. Philip Kotler, *Principles of Marketing*, Practice Hall, New Delhi.
2. I. M. Pandey, *Financial Management*, Vikas Publishing House, New Delhi.
3. *Product Management*, Donald R. Lehmann and Russell S. Winer, Fourth Edition, TMH.
4. *Brand Management*, H. V. Verma, 2004, New Delhi: Excel Books.
5. Peter F. Drucker, *Principles and Practice of Management* Practice Hall Ltd. New Delhi.
6. L.M. Prasad (2008), *Management Principles & Practice*, Himalayas Publishing House, New Delhi.
7. *Strategic Management and Business Policy*, Azhar Kazmi, McHill.
8. V. S. P. Rao - *Human Resource Management*, Taxman.
9. R. Wayne Mondy - *Human Resource Management*, Pearson.
10. Gary Dessler - *Human Resource Management*, Pearson.
11. *Organizational Behavior* Stephen Robbins, Pearson.
12. *Organizational Behavior*, PK Agarwal, Ashish Mathur, Pragati Prakashan.

Ph.D./COM/DSE-003
Ph. D (COMMERCE) COURSE WORK
DETAILED REVIEW OF LITERATURE
MAXIMUM MARKS 50
COURSE DURATION 30 HRS

Course Objective

The students will be enabled to utilize multiple scholarly sources for identifying desired research material. The paper will help them to combine summary and synthesis of the literature and they will be able to contribute to the field of study by discussing new insights related to it. The paper will help to develop the writing competence in the students in their respective field of research. The students will be trained to present an original synoptic view of the work they are willing to undertake.

Guideline: The Literature Review will be focused on theme specific research topic and objective, in which research scholar has to submit at least eighty reviews. Minimum thirty percent reviews should be from prominent international researches. Successful submission of a proper reviewed document is mandatory for the research scholars.

Researcher Scholars are also required to submit the plagiarism report of the Literature Review submitted by them.

Ph.D. Programme

(Core Course shall be taught at University level for Ph.D. Course work)

Duration: One Semester

RCS-103: COMPUTER APPLICATIONS

Subject Code	Subject Name	Number of Credits	Maximum Marks
RCS-103	Computer Applications	4	100

(60:40::End Sem Exam: Internal Exam)

Syllabus

Unit I

Fundamental of Computer:

Characteristics of Computers, Evolution of computers, computer generations, Basic computer organization; System software, Application software, Application packages, I/O devices, computer memory, introduction to operating system and characteristics, Windows, Mac etc.

Unit II

Computer Hardware basics and Software Installation:

PC Boot Process and BIOS, Description of Different parts of a Computer, personal computer configuration, performing installation of operating system and other application, Usage of relevant tools and recovery using various tools/ software, Perform cabling, connecting, and configuring of a peer to peer network (Wi-Fi/Broadband), Use of identifying different Desktop Icons. My Computer, My Documents, Changing Desktop Backgrounds, Mouse Pointer, Screen Saver and Notepad, WordPad, MS Paint, Operating System Installations and Procedures/ Booting Procedures, Windows Configurations & Adding Device Drivers.

Unit III

Introduction to Internet, WWW and Web Browsers:

Basic of Computer networks; LAN, WAN; Concept of Internet; Applications of Internet; connecting to internet; What is ISP; Knowing the Internet; Basics of internet connectivity related troubleshooting, World Wide Web; Web Browsing software(s), Search Engines; Understanding URL; Domain name; IP Address; Basics of electronic mail; Getting an email account; Sending and receiving emails; Accessing sent emails;

Using Emails; Document collaboration; Instant Messaging; Netiquettes. Using e-governance website, website for journal access, website for research applications: Shodhganga, ShodhGangotri, ResearchGate, SWAYAM, NPTEL, UGC-CARE etc.

Unit IV

ICT Tools for Documentation of Research Work:

Various format of e-research paper, e-book and e-document: .cbr, .cbz, .cb7, .cbr, .cba, .djvu, .doc, .docx, .epub, .fb2, .html, .ibook, .cdr, .inf, .azw, .lit, .prc, .mobi, .exe, .pkg, .pdb, .txt, .pdb, .pdf, .ps, .tr2, .tr3, .oxps, .xps; Various useful Software for image to text, .pdf to .doc/.docx, Voice to text/.docx, text to image, .pdf to jpeg/png, .doc/.docx to image and other type of conversion; E-document Conversion Tools Compatible with Multiple Formats, Plagiarism Checker software and its utilization.

Unit V

Research Writing Tools and Software:

General Purpose Software Package: REF-N-WRITE, Microsoft office: Word, Power Point, Excel; Software for Writing Your Dissertation: LaTeX, LyX, Scrivener; Referencing Tools and Reference Management Software: Zotero, Mendeley, Docear etc; Grammar Checkers and Sentence Correction Tools: MS Word Spelling & Grammar checker S/W: Grammarly Desktop Apps and Online Grammar checking sites; Image and Video editing software.

Text Books

1. Grotenhuis, Manfred te, and Matthijssen, Anneke. Basic SPSS Tutorial. United States, SAGE Publications, 2015.
2. Raubenheimer, Jacques. Mendeley: Crowd-sourced Reference and Citation Management in the Information Era. United Kingdom, True Insight Publishing, 2014.
3. Goel, Anita. Computer Fundamentals. India, Pearson Education, 2010.
4. Maidasani, Dinesh. Learning Computer Fundamentals, Ms Office and Internet & Web Tech.. India, Laxmi Publications, 2005.

Reference Books

1. Wishnietsky, Dan H.. Internet Basics: An Educator's Guide to Traveling the Information Highway. United States, Phi Delta Kappa Educational Foundation, 1997.
2. McCormick, Keith, and Salcedo, Jesus. SPSS Statistics for Data Analysis and Visualization. Germany, Wiley, 2017.

¹ IGNTU, AMARKANTAK (M.P.)