

# **COURSES OF STUDIES**

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## **FOR M.PHIL PROGRAM COMMERCE (UNDER SEMESTER SYSTEM) (Effective from January 2018)**



**P.G. DEPARTMENT OF COMMERCE  
GANGADHAR MEHER UNIVERSITY,  
SAMBALPUR, ODISHA**

# SEMESTER SYSTEM OF M.PHIL COMMERCE

## SEMESTER - I

### Paper 611

### Recent Trends in Commerce and Management

Total Mark: 100 (80+20)

CH= 4

#### **A ACCOUNTING:**

International Financial Reporting Standard (IFRS) Implementation & Challenges in India  
Adoption of IFRS Worldwide & in India, Overview of Ind ASs  
Recent Developments in Accounting: Interim Reporting, Segment Reporting, Corporate Social Reporting, Carbon Credit Accounting and Environmental Accounting

#### **B MARKETING AND MANAGEMENT:**

Green Marketing, Understanding Green Consumer Behaviour  
Marketing Response to the Environment. Revisiting Marketing Process from Social Marketing Perspective  
Marketing Ethics  
Value Based Management  
Risk Management Strategies  
Recent Development in Management Thoughts (Peter Drucker, Michel Porter, and Mc Kinsey's 7-S Approach to Management Analysis.)

#### **C FINANCE:**

Corporate Capital Structure Management  
Behavioural Finance, Efficient Market Hypothesis, Capital Asset Pricing Model and its Application  
Indian Securities Market , Financial Inclusion

#### **D INTERNATIONAL BUSINESS:**

Theories of International Trade  
International Finance  
Operational Aspects of International Business  
Contemporary issues in International Business Relation  
Legal framework of International Business

# SEMESTER SYSTEM OF M.PHIL COMMERCE

## SEMESTER - I Paper -612 Research Methodology-I Total Mark: 100 (80+20) CH= 4

### **A SCOPE OF RESEARCH AND ETHICS:**

Introduction and Scope

Research problem: Identification, Selection, Formulation of research objectives

Research design: Components, Types and Importance

Research ethics, Institutional ethics committee

Plagiarism - Pitfall

### **B TECHNICAL WRITING:**

Types of technical documents; Full length research paper, Short/Brief communications, Letters to editor, Book chapter, Review, Conference report, Project proposal

Components of a full length research paper; Title/Topic statement, Abstract/key words, Aims and objectives, Hypothesis building, Rationale of the paper, Work plan, Materials and methodology, Results and discussion, Key issues and arguments, Acknowledgement, Conflict of interest statement, bibliography, Technical Resumes & Cover Letters

Components of a research proposal; Project summary

Key words, Origin of the proposal, Major Objectives

Methodology, Overview of status of Research and Development in the subject, Importance of the proposed project in the context of current status, Bibliography

### **C SCIENTOMETRICS:**

How to cite and how to do referencing

Literature search technique, using SCOPUS, Google Scholar,

PUBMED, Web of Science, Indian Citation Index, and RG

Styles of referencing; APA, MLA, Oxford, Harvard, Chicago

Annotated bibliography

Tools for citing and referencing, Mendeley, Grammarly, Endnote etc

### **D PRESENTATION AND COMMUNICATION SKILLS:**

Tables, Figures and Pictures using Excel

PowerPoint slide preparation

Preparation of Posters

Electronic submission of manuscripts

Communication skills, oral and poster

# SEMESTER SYSTEM OF M.PHIL COMMERCE

## SEMESTER - I Paper- 613 Research Methodology-II Total Mark: 100 (80+20) CH= 4

### **A IPR AND CYBER LAW:**

Patents  
Patent laws, process of patenting a research finding  
Intellectual property (IP), Intellectual property right (IPR)  
Copyright, Trademarks, GI  
Cyber laws  
COPE

### **B QUANTITATIVE DATA ANALYSES:**

Types of data, Data collection - Methods and Tools  
Hypothesis testing  
Normal and Binomial distributions and their property  
Tests of significance: Student *t*-test, *F*-test, *Chi-square* test  
Correlation and Regression  
ANOVA – One-way and Two-way, Multiple-range test

### **C COMPUTER FUNDAMENTALS:**

Introduction to MS-Office software: MS-Word (Track change)  
MS-Excel  
MS-Power Point  
MS-Access  
Features for Statistical data analysis using computers and software, Microsoft Excel Data Analysis ToolPak, SPSS  
E-Views, STATA

### **D ADVANCE TOOLS & TECHNIQUES IN BUSINESS RESEARCH :**

Sampling Technique  
Scaling Technique, Sociometric Technique  
Questionnaire Construction and Collection of Information, Tests of Reliability and Validity,  
Applied Regression analysis, Problems of Estimation and Interpretation with reference to Business Research.

**SEMESTER SYSTEM OF M.PHIL COMMERCE**

**SEMESTER – I**

**Paper – 614**

Marks – 100 (4 CH)

**Teaching Assignment**

**SEMESTER – II**

**Paper – 621**

Marks – 150 + 25+25 =200 (8 CH)

**Dissertation**

**(Script-150, Presentation-25, Viva – Voce-25)**