

**Integrated CBCS Syllabus for
Ph.D Coursework in Commerce
(w.e.f. Session July-December, 2020)
and
M. Phil in Commerce
(w.e.f. 2020-22 Academic Session)**

Structure

First Year

First Semester (for PhD Coursework)

Course Code		Name of Paper	Credit	Marks
PHDCW 101		Research Methodology	4	50
CPE-RPE 102		Research and Publication Ethics	2	25
PHDCW 103CF	Any one	Corporate Finance – I	4	50
PHDCW 103CR		Corporate Reporting – I		
PHDCW 103ED		Entrepreneurship Development –I		
PHDCW103SBF		Sustainable Business and Finance - I		
PHDCW 104		Term Paper & Related Seminar Presentation	4	25 + 25 = 50

First Semester (for M.Phil)

Paper Code		Name of Paper	Credit	Marks
MPHIL 101		Research Methodology	4	50
CPE-RPE102		Research and Publication Ethics	2	25
MPHIL 103CF	Any one	Corporate Finance – I	4	50
MPHIL 103CR		Corporate Reporting – I		
MPHIL 103ED		Entrepreneurship Development –I		
MPHIL 103SBF		Sustainable Business and Finance - I		
MPHIL 104		Term Paper & Related Seminar Presentation	4	25 + 25 = 50

Second Semester (For M. Phil)

Paper Code		Name of Paper	Credit	Marks
MPHIL 201CR	Any one	Corporate Reporting – II	4	50
MPHIL201CF		Corporate Finance – II	4	50
MPHIL 201ED		Entrepreneurship Development –II	4	50
MPHIL 201SBF		Sustainable Business and Finance - II	4	50
MPHIL 202CR	Any one	Corporate Reporting – III	4	50
MPHIL 202CF		Corporate Finance – III	4	50
MPHIL 202ED		Entrepreneurship Development –III	4	50
MPHIL 202SBF		Sustainable Business and Finance - III	4	50
MPHIL 203		Term Paper & Seminar	4	25 + 25 = 50

Second Year

Third and Fourth Semesters (For M. Phil)

Paper Code	Name of Paper	Credit	Marks
MPHIL 301	Dissertation	12	150
	Viva Voce	4	50

First Semester

MPHIL/PHDCW 101: Research Methodology: 50 marks

1. Introduction to research, Research process, Formulating a search problem, Research design formulation-Quantitative, Qualitative and Mixed, Experimental and Non-experimental designs, Qualitative strategies –Ethnography, Grounded theory, Case studies, Phenomenology etc., Mixed methods– Sequential, Concurrent, Transformative.
2. Sampling Design and Sampling Distribution, Collection, preparation, analysis and presentation of data, Scaling techniques, Testing of Hypothesis– Parametric and Non-Parametric tests.
3. Multivariate regression and its related issues (multicollinearity, autocorrelation and heteroscedasticity), Factor analysis, cluster analysis, Discriminant analysis, Time series econometrics and Panel data econometrics

Suggested Readings:

1. Kothari, C.R.:*Research Methodology – Methods and Techniques*, New Age Publication.
2. Malhotra, N.K. and Dash, S.:*Marketing Research- An Applied Orientation*, Pearson.
3. Bryman, A.:*Business Research Methods*, Oxford.
4. McBurney, D.H.andWhile, T.L.:*ResearchMethods*, Thomson.
5. Sekaran, U.: *Research Methods for Business– A Skill Building Approach*, Wiley.
6. Goon, Gupta and Dasgupta: *Fundamentals of Statistics*, VolII, VolIII, World Press.
7. Hair, J.F. Black, W.C. Babin, B.J. Anderson, R. E. *Multivariate Data Analysis*, Pearson.
8. Gujarati, D. *Basic Econometrics*, Tata McGraw Hill.
9. Sankar Kumar Bhaumik. *Principles of Econometrics*, Oxford University Press

CPE-RPE 102: Research and publication Ethics:

Credit: 2

Marks: 25

Lecture Hours: 30

THEORY

- **RPE 01: PHILOSOPHY OF ETHICS (3 hr)**
 1. Introduction of philosophy: Definition, Nature and scope, concept, branches
 2. Ethics: Definition, moral philosophy, nature of moral judgements and reactions
- **RPE 02: SCIENTIFIC CONDUCT (5 hr)**
 1. Ethics with respect to science and research
 2. Intellectual honesty and research integrity
 3. Scientific misconducts: Falsification and Fabrication, and Plagiarism (FFP)
 4. Redundant publications: Duplicate and overlapping publications, Salami Slicing
 5. Selective reporting and mispresentation of data
- **RPE 03: PUBLICATION ETHICS (7 hr)**
 1. Publication ethics: Definition, introduction and importance
 2. Best practices/standards setting initiatives and guidelines: COPE, WAME, etc.
 3. Conflicts of interest
 4. Publication misconduct: Definition, concept, problems that lead to unethical behavior and vice-versa, types

5. Violation of publication ethics, authorship and contributorship
6. Identification of publication misconduct, complaints and appeals
7. Predatory publishers and journals

PRACTICE

- **RPE 04; OPEN ACCESS PUBLISHING (4 hr)**

1. Open access publications and initiatives
2. SHERPA/RoMEO online resource to check publisher copyright & self-achieving policies
3. Software tool to identify predatory publications developed by SPPU
4. Journal finder/journal suggestion tool viz., ZAME, Elsevier journal Finder, Springer journal suggester, etc.

- **RPE 05: PUBLICATION MISCONDUCT (4 hr)**

A. Group discussion (2 hr)

1. Subject specific ethical issues, FFP, authorship
2. Conflicts of interest
3. Complaints and appeals: Examples and fraud from India and abroad

B. Software tools (2 hr)

- Use of plagiarism software like Turnitin, Urkund and other open source software tools

RPE 06: DATABASES AND RESEARCH METRICS

A. Databases (4 hr)

1. Indexing databases
2. Citation databases: Web of science, Scopus, etc.

B. Research Metrics (3 hr)

1. Impact Factor of journal as per journal Citation report, SNIP, SJR, IPP, Cite Score
2. Metrics: h-index, g index, i10 index, altmetrics

MPHIL/PHDCW 103 CR: Corporate Reporting–I: 50 marks

1. Introduction to Indian Accounting Standard
2. Consolidation under IND AS
3. International Accounting

Suggested Readings:

1. Lal, J., *Corporate Financial Reporting - Theory Practice & Cases*, Taxmann
2. Das Mohapatra, A. K., *International Accounting*, PHI
3. Rathore, R., *International Accounting*, PHI
4. F.D.S.Choi and G.G. Mueller, *Essentials of Multinational Accounting : An anthology*, Aun Arbor, Michigan
5. S.M. Saudagaran, *International Accounting-A User Perspective*, Taxmann.
6. T.P. Ghosh , *Illustrated Guide to Indian Accounting Standards*, Taxmann

MPHIL/PHDCW 103 CF: Corporate Finance –I: 50 marks

1. Corporate Risk Management
2. Corporate Restructuring
3. Business Valuation

Suggested Readings:

1. Schall,L.D.andHaley,C.W.:*Introduction to FinancialManagement*, Tata McGraw-HillPublishingCo.Ltd., NewDelhi.

2. Soloman, E.: *Theory of Financial Management*, Columbia University Press, New York.
3. Van Home, J.C.: *Financial Management and Policy*, Prentice-Hall of India Pvt.
4. Ross, S.A., Westerfield, R.W. and Jaffe, *Corporate Finance*, Tata McGraw-Hill
4. Stulz, R. M., *Risk Management and Derivatives*, Cengage Learning.
5. Damodaran, A., *Valuation*, John Wiley & Sons.
6. Palepu, K. G., Peek, E. and Bernard, V.L. *Business Valuation and Analysis*, IFRS Edition, Cengage Learning.
7. Dun and Bradstreet, *Financial Risk Management*, Tata McGraw-Hill.

MPHIL/PHDCW 103 ED: Entrepreneurship Development –I:50 marks

1. Theories and Practices of Entrepreneurial Development
2. Project Management, Screening and Formulation
3. Project Appraisal and Control

Suggested Readings:

1. Bangra, T.R. & Sharma, S.C., *Industrial Organisation* Khanna Publishers, Delhi.
2. Chandra, P., *Project Planning, Analysis, Financing, Implementation and Review*, TMH
3. Charantimath, *Entrepreneurship Development and Small Business Enterprises*, Pearson.
4. Cherunillam, F., *Business and Government*, Himalaya Publishing House, N. Delhi.
5. Choudhury, S., *Project Management*, Tata McGraw-Hill Publishing Company Ltd.
6. Desai, V., *Project Management*, Himalaya Publishing House, Mumbai.
7. Desai, V., *Entrepreneurial Development Vol I*, Himalaya Publications, N. Delhi.
8. Desai, V., *Small- Scale Industries and Entrepreneurship*, Himalaya Publication, India.
9. Halt : *Entrepreneurship-New Venture Creation*; Prentice Hall of India.
10. Hisrich, Robert, D. et.al, *Entrepreneurship*, Tata McGraw
11. Keviv, C. & Brooks, L., *Essential of Strategic Project Management*, John Wiley & Sons
12. Lall, M., and Shikha S., *Entrepreneurship*, Excel Books, New Delhi

MPHIL/PHDCW 103 SBF: Sustainable Business and Finance – I: 50 marks

1. Sustainability: Origin of the idea, meaning and principle, SDGs and their targets
2. Meaning of the Sustainable business/enterprise, Role of enterprise in achieving SDGs and various initiatives
3. Performance indicators for Sustainable business and their reporting

Suggested Readings:

1. David L. Rainey. *Sustainable Business Development - Inventing the Future through Strategy, Innovation, and Leadership*, Cambridge University Press
2. Gerard Keijzers. *Business, government, and sustainable development*, Routledge
3. Joseph J. Jacobsen. *Sustainable Business and Industry - Designing and Operating for Social and Environmental Responsibility*, ASQ Quality Press
4. Matheew Tueth. *Fundamentals of Sustainable Business - A Guide for the Next 100 Years*, World Scientific Publishing Co
5. Ulrich Steger (ed.). *The Business of Sustainability Building Industry Cases for Corporate Sustainability*, Palgrave Macmillan.
6. Corporate Citizenship and Business & Sustainable Development Commission. *SDGs & Sectors: A Review of the Business Opportunities*, A Report for the Business & Sustainable Development Commission, March 2016
7. GRI, UN Global Compact, WBCSD. *SDG Compass-The Guide for Business Action on the SDGs*.
8. UNDP and GRI. *Measuring Impact- How Business Accelerates the Sustainable Development Goals*. September 2016.

Second Semester

MPHIL 201CR: Corporate Reporting–II: 50 marks

1. Evolution and convergence of International Accounting Standard
2. Foreign Currency Translations
3. Effect of changes in Foreign Exchange Rates

Suggested Readings:

1. Lal, J., *Corporate Financial Reporting - Theory Practice & Cases*, Taxmann
2. Das Mohapatra, A. K., *International Accounting*, PHI
3. Rathore, R., *International Accounting*, PHI
4. F.D.S.Choi and G.G. Mueller, *Essentials of Multinational Accounting : An anthology*, Aun Arbor, Michigan
5. S.M. Saudagaran, *International Accounting-A User Perspective*, Taxmann.
6. T.P. Ghosh , *Illustrated Guide to Indian Accounting Standards*, Taxmann

MPHIL 201CF: Corporate Finance –II: 50 marks

1. Financial Engineering
2. Financial Management Practices in India
3. Bond Market

Suggested Readings:

1. Marshall, J. F., Bansal, V.K., *Financial Engineering*, PHI
2. Hull, J. C., *Options, Futures and Other Derivatives Securities*, Pearson.
3. Dubofsky, D. et al., *Derivatives Valuation and Risk Management*, Oxford University Press.
4. Grandville, O. de. La, *Bond Pricing and Portfolio Analysis*, PHI
3. Van Home, J.C.: *Financial Management and Policy*, Prentice-HallofIndiaPvt.Ltd.
4. Ross, S.A., Westerfield, R.W. and Jaffe, *Corporate Finance*, Tata McGraw-Hill

MPHIL 201ED: Entrepreneurship Development –II: 50 marks

1. Social Enterprise, Social Solidarity Economy and Sustainable Development Goal
2. Social Finance and Financial Policies for Enterprises
3. Entrepreneurial Developmental Policies in Human Resource, Marketing, Production, Technology.

Suggested Readings

1. Greenstein Firsman, *Electronic commerce* Tata McGraw Hill
2. Jai, G. Raj & Gupta, D (Ed)., *New Initiatives in Entrepreneurship Training*, EDII
3. Kishore, R.M., *Financial Management*, Taxmann Allies Services Pvt. Ltd.
4. Maheswari, S.N., *Management Accounting Financial Control*, Sultan Chand and Sons.
5. Natarajan., K and Gordon. E., *Entrepreneurship Development*, Himalya Publication.
6. Pandey, I.M. *Venture Capital-The Indian Experience*, Prentice Hall of India.
7. Sner A David : *Entrepreneurial Megahuks*: John wiley and Sons, New York.
8. Sriastava S.B. : *A practical Guide to Industrial Entrepreneurial*, Sultan Chand and Sons
9. Nabil R Adam OktayDogramaci, AryyaGangopadhyay and Yelena Yesha *Electronic Commerce*, Amazon 1999.

MPHIL 201SBF: Sustainable Business and Finance –II: 50 marks

1. Analysis of the ESG requirements
2. Identification of the issues relevant under the heads Environment, Social & Governance
3. Analysis of ESG issues in relation to the SDGs.

Suggested Readings:

1. Ann Brockett and Zabihollah Rezaee. *Corporate Sustainability: Integrating Performance and Reporting*, Wiley.
2. Freshfields Bruckhaus Deringer. *A Legal Framework for the Integration of Environmental, Social and Governance Issues into Institutional Investment: A Report Produced for the Asset management Working Group of the UNEP FI*, 2005
3. UNDP and GRI. *Measuring Impact- How Business Accelerates the Sustainable Development Goals*. September 2016.
4. Westpac. *ESG Report, 2007*. stpac 2007 ESG Report

MPHIL 202CR: Corporate Reporting–III: 50 marks

1. International Financial Statement Analysis
2. Voluntary Disclosures
3. Financial Instruments: Accounting and Reporting

Suggested Readings:

1. Lal, J., *Corporate Financial Reporting - Theory Practice & Cases*, Taxmann
2. Das Mohapatra, A. K., *International Accounting*, PHI
3. Rathore, R., *International Accounting*, PHI
4. F.D.S. Choi and G.G. Mueller, *Essentials of Multinational Accounting : An anthology*, Aun Arbor, Michigan
5. S.M. Saudagaran, *International Accounting-A User Perspective*, Taxmann.
6. T.P. Ghosh , *Illustrated Guide to Indian Accounting Standards*, Taxmann

MPHIL 202CF: Corporate Finance –III: 50 marks

1. Behavioral Finance
2. Value-based Management
3. Capital Market

Suggested Readings:

1. Forbes, W., *Behavioural Finance*, Wiley
2. Van Home, J.C.: *Financial Management and Policy*, Prentice-HallofIndiaPvt.
3. Ross, S.A., Westerfield, R.W. and Jaffe, *Corporate Finance*, Tata McGraw-Hill
4. Moorad Choudhry, *Capital Market Instruments: Analysis and Valuation*, Palgrave

MPHIL 202ED: Entrepreneurship Development –III: 50 marks

1. Performance Measurement and Analysis - Accounting for Social Enterprises
2. Performance Measurement and Analysis - Social Audit and Social Cost-Benefit Analysis
3. Entrepreneurial Sickness – Prediction and Revival

Suggested Readings

1. Bangra, T.R. & Sharma, S.C., *Industrial Organisation* Khanna Publishers, Delhi.
2. Charantimath, Poornima, *Entrepreneurship Development and Small Business Enterprises*, Pearson.
3. Cherunillam, F., *Business and Government*, Himalaya Publishing House, N. Delhi.
4. Desai, V., *Entrepreneurial Development Vol I*, Himalaya Publications, N. Delhi.
5. Desai, V., *Small- Scale Industries and Entrepreneurship*, Himalya Publication, India.
6. Halt :*Entrepreneurship-New Venture Creation*; Prentica Hall of India.
7. Hishrich, P., *Entrepreneurship: Starting, Developing and Managing a New Enterprise*,
8. Hisrich, Robert, D. et.al, *Entrepreneurship*, Tata McGraw
9. Story, D.J., *Small Business: Critical Perspective on Business and Management*,
,Routledge,London.
10. Tandon, B.C. *Environment and Entrepreneur*, Chugh Publication, Allahabad.

MPHIL 202SBF: Sustainable Business and Finance –III: 50 marks

1. SDGs and the role of Capital market
2. SDGs and the role various instruments/means of financing SDGs, Regional cooperation treaties.
3. Banks and financial institutions and their roles in achieving SDGs.

Suggested Readings:

1. United Nations. *Finance for Sustainable Development*, Proceedings of the Fifth Expert Group Meeting on Finance for Sustainable Development, Nairobi, Kenya, 1999
2. Sonia Labatt and Rodney R. White, *Environmental Finance – A Guide to Environmental Risk Assessment & Financial Products*, Wiley.
3. Cary Krosinsky, Nick Robins, Stephen Viederman, *Evolutions in Sustainable Investing: Strategies, Funds and Thought Leadership*, Wiley
4. Marcel Jeucken, *Sustainable Finance and Banking: The Financial Sector and the Future of the Planet*, Routledge.
5. Cary Krosinsky, Nick Robins., *Sustainable Investing: The Art of Long Term Performance*, Earthsean.