

# **JIWAJI UNIVERSITY, GWALIOR**



***MASTER OF PHILOSOPHY***  
***IN***  
***BUSINESS MANAGEMENT/ACCOUNTING & FINANCE***

***SYLLABUS***  
***AND***  
***EXAMINATION SCHEME***

***W.E.F. 2013-2014***

**SCHOOL OF STUDIES IN COMMERCE**  
**JIWAJI UNIVERSITY,**  
**GWALIOR-474002 (M.P.)**

**MASTER OF PHILOSOPHY  
IN  
BUSINESS MANAGEMENT/ ACCOUNTING & FINANCE  
SYLLABUS AND EXAMINATION SCHEME  
(TWO SEMESTER PROGRAMME)  
w.e.f. July, 2013-14**

**SEMESTER- I (M.Phil. in Business Management/Accounting & Finance)  
COMPULSORY PAPERS**

Paper Code	Course	Marks		Max. Marks
		Internal	External	
M.Phil. 101	Research Methodology	20	80	100
M.Phil. 102	Quantative Techniques	20	80	100
<b>TOTAL</b>				<b>200</b>

**SEMESTER- II (M.Phil. in Business Management)**

Paper Code	Course	Marks		Max. Marks
		Internal	External	
M.Phil.201	Dissertation (On any topic which is decided in consultation with the Supervisor)	<b>Accepted / Rejected</b>		
<b>OPTIONAL PAPERS</b> : Students are required to select any one optional paper out of three optional papers i.e. M.Phil.-BM-202 to M.Phil.-BM-204.				
M.Phil.-BM-202	Marketing Planning and Control	20	80	100
M.Phil.-BM-203	Human Relations and Organizational Behaviour	20	80	100
M.Phil.-BM-204	Computer Application in Business Management	20	80	100
<b>TOTAL</b>				<b>100</b>

## SEMESTER- II (M.Phil. in Accounting and Finance)

Paper Code	Course	Marks		Max. Marks
		Internal	External	
M.Phil.201	Dissertation (On any topic which is decided in consultation with the Supervisor)	Accepted / Rejected		
<b>OPTIONAL PAPERS</b>				
Students are required to select any one optional paper out of four optional papers i.e. M.Phil.-AF-202 to M.Phil.-AF-205.				
M.Phil.-AF-202	Strategic Financial Management	20	80	100
M.Phil.-AF-203	Indian Financial System	20	80	100
M.Phil.-AF-204	Accounting Theory	20	80	100
M.Phil.-AF-205	Tax Planning and Management	20	80	100
			<b>TOTAL</b>	<b>100</b>
<b>GRAND TOTAL</b>				<b>300</b>

### IMPORTANT NOTES :

- Students are required to opt any one optional paper in IInd semester from Business Management / Accounting & Finance stream.
- Dissertation is compulsory for all the students of IInd semester.
- The Dissertation will be prepared by the student in IInd semester under the supervision of any faculty member of the School of Studies.
- Three copies of the dissertation shall be submitted for evaluation. The external examiner shall evaluate the dissertation and open viva-voce examination will be jointly conducted by external and internal examiners. In external examination the dissertation shall either be accepted or rejected.
- Hindi and English is the medium of examination.
- One Internal test during each semester will be conducted by the teacher concerned and the sessional/test marks will be finalized by the teacher concerned. The internal assessments marks shall be based on:

(i) One Internal Test	10 Marks
(ii) Seminar	10 Marks

TOTAL 20 Marks  
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7. In order to pass the semester, an examinee shall have to secure 30% marks in Internal Assessment and 50% marks in aggregate including in Internal Assessment.
8. School of Studies reserves the right not to offer those optional courses to the students of M.Phil. (Commerce) for which adequate number of students are not available in the optional papers. The decision of the Head of the School of Studies will be final in this matter.



**(Prof. K.S. Thakur)**  
**Dean, Faculty of Commerce**

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# **M.PHIL. 101: RESEARCH METHODOLOGY**

## **(Compulsory Paper)**

**Max. Marks : 100**  
**External : 80**  
**Internal : 20**

**UNIT - I** Business Research, Meaning, nature and Types of Research. Research Process, Meaning Identification, Selection and Formulation of Research Problem, Sources of Research Problem, Variable and Types of Variables.

**UNIT - II** Meaning of Research Design, Need for Research Design, Features of a Good Research Design, Types of Research Designs – Exploratory, Descriptive, Experimental and Diagnostic, Hypothesis – Concept, Sources and Types, Formulation of Hypothesis.

**UNIT - III** Concept and Sources of Primary Data and Secondary Data and its uses in Research, Questionnaires, Interviews and Surveys, Observation, Content Analysis and Measurement Scales, Techniques of Developing Scales, Reliability and Validity of Scales.

**UNIT - IV** Data Analysis Using Statistical Packages, Hypothesis Testing – Parametric and Non-Parametric Tests, Analysis of Differences between a Single Sample and a Population, Analysis of Differences between two or more than two levels of an independent variable, Analysis of Designs with more than one Independent Variable, Analysis of Relationships, Statistical Inferences for one or two samples. Chi-square Tests, Analysis of Covariance (Ancova) and Use of Multivariate Analysis in Business Research.

**UNIT-V** Research Report : Types of Reports and Characteristics of a Research Report, Formulation of Research Report, Layout of Research Report, Utility and Limitations of Research Report, Footnote, Reference and Bibliography.

**M.PHIL. 102: QUANTATIVE TECHNIQUES**  
**(Compulsory Paper)**

**Max. Marks** : 100  
**External** : 80  
**Internal** : 20

- UNIT - I** Techniques of Data Analysis: Univariate Techniques, Multivariate Techniques, Multivariate Analysis, Use of Central Tendency, Dispersion, Standard Deviation and Skewness.
- UNIT-II** Factor Analysis, Discriminate Analysis, Cluster Analysis.
- UNIT-III** Conjoint Analysis, Decomposition Analysis,  
Test of Significance : Parametric Methods,  
Large Sample and Small Samples t, F and Z test.
- UNIT-IV** Chi-square Test – Partial and Multiple correlation, Multiple Regression Analysis, Analysis of Variance.
- UNIT-V** Test of Significance: Non parametric methods, One sample Test : Runs Test, Sign Test, K.S. Test for Goodness of fit, Two sample Test : Median Test, Mann-Whitney U Test, W.W. Runs Test, Two Matched Pairs Test, K. Sample Test.

**M.PHIL. 201: DISSERTATION**  
**(Compulsory Paper)**

**Dissertation** : On any topic which is decided in consultation with the Supervisor.

## **M.PHIL. –BM-202: MARKETING PLANNING AND CONTROL**

### **(Optional Paper)**

**Max. Marks : 100**  
**External : 80**  
**Internal : 20**

- UNIT - I** Marketing: Concept, Meaning, Scope and Importance; Marketing Management: Meaning, Functions and Importance; Marketing Planning and Programming.
- UNIT-II** Marketing Decisions: Meaning, Nature, Characteristics and Problems, Types, Factors Affecting Marketing Decisions, Methods of Decision Making and Scientific Decision Making.
- Marketing Research: Meaning, Need and Scope, Importance Types of Marketing Research, Motivational Research, Process of Marketing Research.
- UNIT-III** Product: Meaning, Classification, Product Decisions; Product Mix and its Determinants: Product Line Management, Product Planning and its importance, Process of New Product Development, Product Life Cycle.
- Price: Meaning, Importance and Objectives; Types of Price Policies; Price Policy Consideration, Price Setting in Practice, Product Price Decision Procedure.
- UNIT-IV** Distribution Channels: Meaning, Functions, Types of Determinants Policy of Distribution and Major Decision Areas.
- Marketing Communication Mix: Meaning and Components; Factors Affecting Communication Mix, Promotion and Communication Mix, Determination Process.
- UNIT-V** Marketing Control: Meaning and Need, Objectives, Benefits, Process of Marketing Control, Marketing Ethics.



## **M.PHIL. –BM-203: HUMAN RELATIONS AND ORGANIZATIONAL BEHAVIOUR**

**Max. Marks : 100**  
**External : 80**  
**Internal : 20**

- UNIT - I** Concept, Nature, Objectives and Approaches of Human Relations, H.R. V/s. I.R., Significance and Problems of H.R., Features for maintaining good H.R., Human Behaviour and its Causation, Models of Man, Personality: Concept, Determinants and Theories, Personality influencing Organizational Behaviour.
- UNIT-II** Perception, Attitudes values and learning.
- UNIT-III** Group Behaviour: Concept of Group, Theory of group formation, Group Norms, Group Cohesion, Group Role, Inter Group Behaviour and Conflicts, Group Decision making, Job Frustration, Job Stress, Role of power and politics in Group Behaviour.
- UNIT-IV** Organization: Concept, Structure, Organization change, Leadership styles and theories of motivation.
- UNIT-V** Organization Culture: Concept, types and creating culture, organization development, Organization effectiveness.

## **M.PHIL. –BM-204: COMPUTER APPLICATIONS IN MANAGEMENT**

**Max. Marks : 100**

**External : 80**

**Internal : 20**

**UNIT - I** Introduction: An introduction of data processing: Architecture of a computer system, Components of a Computer System; Types of Computer Memory – Primary, Secondary and Cache Memory, Number Systems and their conversions.

**UNIT-II** Operating System: Types of software, Operating system, types of Operating System, Programming language, Compiler and Interpreter. DOS internal and external command.

An introduction of Windows, Control Panel, Files and Folder Management Windows explorer, Printer Setting.

**UNIT-III** Office Automation:

An introduction of MS-Word, Edit commands, formatting text, clipart, styles, word art, Mail merge; MS-Excel: Formatting, formula, cell reference, function, chart and graph.

Power Point: Presentation, creating a presentation slide, Viewing Slides, Adding Speaker Notes, Changing color Scheme, adding objects, testing and presenting slide show.

**UNIT-IV** Modern I.T.: Network topology, types of networks – LAN, MAN, WAN, Internet, Connecting a PC to the Internet, access, services, Addressing in internet, www. Browser, Search engine and Internet Surfing.

**UNIT-V** SPSS Package – An introduction of SPSS package, Data types in SPSS, Preparing data for analysis, SPSS data entry, Data analysis, SPSS base, SPSS missing value analysis, SPSS Regression Models, SPSS advanced models, SPSS categories, SPSS Trends, SPSS exact tests SPSS Tables, SPSS report writer.

## **M.PHIL. –AF-202: STRATEGIC FINANCIAL MANAGEMENT**

**Max. Marks : 100**

**External : 80**

**Internal : 20**

**UNIT - I** Concept of Time Value of Money, Leverage Analysis: Financial and Operating Leverage, Concept of Risk and Return, Measurement of Risk.

**UNIT - II** EBIT - EPS Analysis, Financial Break – Even level, Indifference level of EBIT, Value of the Firm: Net Income and Net operating Income Approach, Traditional Approach, MM Hypothesis.

**UNIT-III** Value of Equity and Preference Share, Valuation of Debentures. Valuation of Firm: Concept and approaches.

**UNIT-IV** Dividend Decision: Relevance and Irrelevance of Dividend Policy, Dividend Policy and Retained Earning, Stability of Dividends, Legal Constraints, Bonus Share: Theories of Dividend.

**UNIT-V** Working Capital: Concept, Needs and Affecting Factors, Methods of Financing working capital, Working Capital Monitoring and control. Estimation of working capital, Estimation Procedure and Methods.

## M.PHIL. –AF-203: INDIAN FINANCIAL SYSTEM

**Max. Marks** : 100  
**External** : 80  
**Internal** : 20

- UNIT - I** Introduction to Financial System: Components, functions, Nature and Role, Relationship between financial system and economic growth. Money Market in India: Meaning, Functions, Development of Money Market in India, Money Market Instruments.
- UNIT-II** Capital Market: Meaning and Functions, History of Indian Capital Market, Reforms in Indian Capital Market, Types and Issue of Securities in Indian Capital Market, Trading System, Book Building, Rolling Settlement, Stock Lending Scheme, Role of Merchant Bankers.
- UNIT-III** Depositories and Custodians: Depository System, NSDL, CSDL, Stock Holding, Corporation in India, Derivatives Market, Concept, Benefits and Need. Types of Financial Derivatives, Forward and Future Contracts, Options, Future, Types and Benefits.
- UNIT-IV** Credit Rating: Concept and Significance, Credit Rating Agencies in India, Factoring and Forfeiting.
- UNIT-V** Mutual Funds: Introduction, History, Types, Organization, Regulation over Mutual Funds, Financial, Objectives of Financial System Reforms. Investors Protection – SEBI Guidelines, Investors, Grievance, Investors Education.

## M.PHIL. –AF-204: ACCOUNTING THEORY

**Max. Marks** : 100  
**External** : 80  
**Internal** : 20

- UNIT - I** Accounting: as an information system, as a language, factors influencing accounting environment. Accounting and economic development. Concept of Accounting Theory. Role and Classification of Accounting Theory. Approaches of Accounting Theory.
- UNIT-II** Accounting Postulates, Concept and Principles, G.A.A.P., Benefits and Barriers of Harmonization Accounting Policies. Revenue Recognition, Study of AS 9, Concept of Expenses, Gain and Losses.
- UNIT-III** Revenue Measurement and its relevance, various concept of Income: Accounting concept, Economic concept and capital maintenance concept, Operating and Non-operating activities, Concept of comprehensive Income, Prior period items and extraordinary items. Valuation of Assets and Liabilities.
- UNIT-IV** Accounting for Changing Prices, Segment Reporting, Social Accounting, Brand Valuation.
- UNIT-V** Interim Reporting, Human Resource Accounting, Value Added Reporting, Economic Value Added, Environmental Accounting and Reporting.

## **M.PHIL. –AF-205: TAX PLANNING AND MANAGEMENT**

**Max. Marks : 100**  
**External : 80**  
**Internal : 20**

- UNIT - I** Concept of Tax Planning, Tax Evasion and Tax Avoidance, Significance of Tax Planning, Difference between Tax Planning and Tax Management, Tax Planning and Forms of business organization and ownership pattern.
- UNIT-II** Tax Planning with reference to location, Nature of business and court decisions.
- UNIT-III** Tax Planning for Financial Decision: Capital structure decision, Dividend Policy, Bonus Share, Inter-corporate dividend, Replacement and Capital Budgeting Decision.
- UNIT-IV** Tax Planning in respect of own or lease, Make of buy decision, Repair replacement and renewal decision. Close or continue decision, Sale in Domestic Market or Exports, Managerial Remuneration.
- UNIT-V** Tax Incentives for Exporters, Tax Planning and Amalgamation of companies, Tax Planning relating to Free Trade Zones. Tax Planning for foreign collaboration and joint ventures.