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)

<table>
<thead>
<tr>
<th>Paper Code</th>
<th>Course</th>
<th>Marks</th>
<th>Max. Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>M.Phil. 101</td>
<td>Research Methodology</td>
<td>20</td>
<td>80</td>
</tr>
<tr>
<td>M.Phil. 102</td>
<td>Quantitative Techniques</td>
<td>20</td>
<td>80</td>
</tr>
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<td></td>
<td><strong>TOTAL</strong></td>
<td></td>
<td><strong>200</strong></td>
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SEMESTER- II (M.Phil. in Business Management)

<table>
<thead>
<tr>
<th>Paper Code</th>
<th>Course</th>
<th>Marks</th>
<th>Max. Marks</th>
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</thead>
<tbody>
<tr>
<td>M.Phil.201</td>
<td>Dissertation (On any topic which is decided in consultation with the Supervisor)</td>
<td>Accepted/Rejected</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>OPTIONAL PAPERS</strong>: 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.</td>
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<tr>
<td>M.Phil.-BM-202</td>
<td>Marketing Planning and Control</td>
<td>20</td>
<td>80</td>
</tr>
<tr>
<td>M.Phil.-BM-203</td>
<td>Human Relations and Organizational Behaviour</td>
<td>20</td>
<td>80</td>
</tr>
<tr>
<td>M.Phil.-BM-204</td>
<td>Computer Application in Business Management</td>
<td>20</td>
<td>80</td>
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<td></td>
<td><strong>TOTAL</strong></td>
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## SEMESTER- II (M.Phil. in Accounting and Finance)

<table>
<thead>
<tr>
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<th>Course</th>
<th>Marks</th>
<th>Max. Marks</th>
</tr>
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<tbody>
<tr>
<td>M.Phil.201</td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

### OPTIONAL PAPERS
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.

<table>
<thead>
<tr>
<th>Paper Code</th>
<th>Course</th>
<th>Internal</th>
<th>External</th>
<th>Max. Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>M.Phil.-AF-202</td>
<td>Strategic Financial Management</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>M.Phil.-AF-203</td>
<td>Indian Financial System</td>
<td>20</td>
<td>80</td>
<td>100</td>
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<tr>
<td>M.Phil.-AF-204</td>
<td>Accounting Theory</td>
<td>20</td>
<td>80</td>
<td>100</td>
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<tr>
<td>M.Phil.-AF-205</td>
<td>Tax Planning and Management</td>
<td>20</td>
<td>80</td>
<td>100</td>
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</table>

**TOTAL 100**

**GRAND TOTAL 300**

### IMPORTANT NOTES:

1. Students are required to opt any one optional paper in IIInd semester from Business Management / Accounting & Finance stream.

2. Dissertation is compulsory for all the students of IIInd semester.

3. The Dissertation will be prepared by the student in IIInd semester under the supervision of any faculty member of the School of Studies.

4. 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.

5. Hindi and English is the medium of examination.

6. 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**
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

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

(Compulsory Paper)

Max. Marks : 100
External : 80
Internal : 20


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.

# M.PHIL. 102: QUANTATIVE TECHNIQUES

*Compulsory Paper*

<table>
<thead>
<tr>
<th>Max. Marks</th>
<th>100</th>
</tr>
</thead>
<tbody>
<tr>
<td>External</td>
<td>80</td>
</tr>
<tr>
<td>Internal</td>
<td>20</td>
</tr>
</tbody>
</table>

**UNIT - I**

**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.


Marketing Research: Meaning, Need and Scope, Importance Types of Marketing Research, Motivational Research, Process of Marketing Research.


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-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.


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

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.


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

Max. Marks : 100
External : 80
Internal : 20

UNIT - I

UNIT-II

UNIT-III

UNIT-IV
Credit Rating: Concept and Significance, Credit Rating Agencies in India, Factoring and Forfeiting.

UNIT-V
M.PHIL. –AF-204: ACCOUNTING THEORY

Max. Marks : 100
External : 80
Internal : 20


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-II  Tax Planning with reference to location, Nature of business and court decisions.


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.