Session 2021-2022



Education for Sustainable Development

SYLLABUS: PH.D (COMMERCE)

DEPARTMENT OF COMMERCE

SCHOOL OF COMMERCE AND MANAGEMENT

Central University of Rajasthan

NH-8 Jaipur Ajmer Highway, Bandarsindri Kishangarh -305817 District -Ajmer, Rajasthan Website: <u>www.curaj.ac.in</u>

Course Structure: Ph.D. Course Work

Sl. No.	New Course	Subject Name	Course Category	Credit	Exam Pattern (Weightage %)	
	Code				IA	EOSE
1.	COM 701	Research Methodology	С	4	40	60
2.	COM 702	Fundamentals of Commerce	С	4	40	60
3.	COM 731	Accounting and Finance	DE	4	40	60
4.	COM 732	Marketing Management	DE	4	40	60
5.	COM 733	Human Resource Management	DE	4	40	60
6.	COM 781	Research and Publication Ethics	SE	2	40	60
7.	COM 782	Academic Writing and Teaching Skills	SE	3	40	60

Note:

L: Lecture

T: Tutorial

P: Practical

IA: Internal Assessment

EoSE: End of Semester Examination

STs: Seminar Tutorials

C: Core Course

DE: Discipline Elective SE: Skills Enhancement

Course Code: COM-701 Course Title: Research Methodology (Credit - 4)

- **Unit-I: Introduction to Researching Techniques:** Introduction of Research Methodology, Defining Research Problems and Formulation of Hypotheses, Research Design, Sampling Design, Measuring and Scaling Techniques, Methods of Data Collection, Parametric v/s Non-parametric Test.
- Unit-II: Statistical Analysis I: Basic Statistics, Correlation and Regression, Testing of Hypotheses; Sampling of Attributes, Sampling of Small & Large Variables With Business Applications, Theoretical Distributions: Normal, Poison and Binomial Distribution
- **Unit-III: Statistical Analysis II:** Factor Analysis, Cluster Analysis and Discriminant Analysis, Basic Techniques of Operation Research and Their Business Application, Econometrics: Fundamentals of Stochastic Modeling. Application of Econometrics in Functional Areas of Management and Commerce
- **Unit-IV: Report Writing & Computer Lab:** Applications of Software in Research- MS-excel, SPSS, E-views, Etc. Contents of Report, Types of Report, Precaution in Writing Research Report

Suggested Readings:

- 1. Richard I. Levin and David S. Rubin, Statistics for Management, PHI, New Delhi.
- 2. Taha, H.A. Operations Research: An Introduction, 8/E, Pearson Education, New Delhi
- 3. S.P. Gupta, Statistical Methods, S Chand & Company
- 4. Naresh K. Malhotra and Satyabhushan Dash, Marketing Research: An Applied Orientation, Pearson, New Delhi.
- 5. Gujarati &Sangetha, Basic Econometrics, Tata McGraw Hill
- 6. Donald R. Cooper and Pamela S. Schindler, Business Research Methods, Tata McGraw Hill, New Delhi
- 7. Kothari, C.R., Research methodology, New Age International (P) Ltd. Publishers, New Delhi.
- 8. Panneerselvam, R., Research methodology, PHI Learning Pvt. Ltd., New Delhi.
- 9. Velde, Mandy van der, Jansen, Paul and Anderson, Neil, Guide to management research methods, Blackwell Publishing Ltd.
- 10. Bhattacharyya, Dipak Kumar, Research methodology, Excel Books, New Delhi.
- 11. Vijayalakshmi, G. and Sivapragasam, C., Research methods Tips and techniques, M.J.P. Publishers, Chennai.

Course Code: COM 702 Course Title: Fundamentals of Commerce (Credit - 4)

Unit-I

Accounting Concept and conventions, GAAP, Accounting Standards in India, Harmonization of Indian Accounting Standards, Capital Budgeting, Methods of capital Budgeting, traditional and modern method of evaluation, working capital and management, cash management, inventory management, receivable management, Dividend decisions.

Unit-II

Accounting for Managers, methods of analysis, financial analysis and interpretation, comparative statement analysis, common-size statement, Ratio Analysis, Cash flow statement, fund flow statement, budgeting, fixed budget, flexible budget, performance budgeting, zero-base budgeting, Activity based Costing, Value Chain Analysis, Quality Costing, Target Costing.

Unit-III

Accounting for merger and acquisition, internal and external reconstruction, Break even Analysis: Linear and Non-Linear Approaches, emerging short-term & long-term financial instruments, financial decisions, cost of capital, capital structure, theories of capital structure.

Unit-IV

Importance of Human Resource Management; Challenges Faced by a modern Human Resource Manager; Broad Functions of an HRM Department, Determination of HR Requirements, Need and Types of HR Policies; Indian Labour Policy Job Analysis; Purposes, uses, contents, steps and techniques, Recruitment and Selection

Marketing Concepts; Marketing Mix; Strategic Marketing Planning, Marketing Environment – Macro and Micro Components and their Impact on Marketing Decisions, Market Segmentation; Buyer Behaviour.

Course Code: COM 731 Course Title: Accounting and Finance (Credit - 4)

Unit-I

Role of Financial Services in Economic Development, Merchant Banking, Securitization, Venture Capital, Mutual Funds, Factoring & Forfeiting, Credit Rating, Depository system. Financial institutions and economic development, Regulatory, Developmental and Banking Institutions, Project Appraisal Criteria, Management of NPA, Innovations in Banking Sector, CAR - Risk Weighted Assets, Asset Liability Management in Commercial Banks, Role of FDI, Non Banking Finance Companies, International Financial Institutions

Unit-II

Salient Features & Operations of Stock Exchanges, Changing Scenario of Indian Stock Market, Common Stock & bond Valuation Models, Fundamental Analysis, Technical Analysis., Efficient Market Theory, Markowitz's Risk-Return Optimization, Sharpe Single-Index Model, Capital Asset Pricing Model, Arbitrage Pricing Theory, Managed Portfolios and Performance Examination, Portfolio Revision & Portfolio Re-balancing. Concept and uses of financial economics, Financial Derivatives, Risk management.

Unit-III

Various Approaches to Corporate Valuation, Restructuring- Merger, Acquisition & Divestment, Leveraged Buy-outs (LBOs), International Accounting and Reporting, International accounting standards, Human Resource Accounting: Need, Methods, Benefits

Social Accounting:

Environmental Accounting:

Accounting for Price Level Changes

Unit-IV

Direct and Indirect Taxes in India. Definitions, Residential Status and tax liability, Exempted Incomes, Computation of Income various heads of income, clubbing of income, set off and carry forward of losses, Deductions from Gross Total Income Salient features of assessment of individual, Hindu Undivided Family, Firm, Association of Person and Company. Tax deduction and source, Advanced Payment of Tax

Central Excise: Important terms and definitions, General Procedures of Central Excise, Clearance and excisable goods, Concessions to Small Scale Industries (SSI) under Central Excise Act, Customs: Important terms and definitions under the Customs Act, 1962, Kinds of duties, Prohibition of Export and Import of Goods and Provisions regarding notified and specified goods,

Research Papers based on the above syllabus to be discussed in the class.

Reference:

- 1. Ahuja, Girish& Gupta, Ravi: Practical Approach to Income Tax, Wealth Tax and Central Sales Tax, Bharat Law House Pvt. Ltd., New Delhi
- 2. Datey, V. S.: Indirect Taxes: Taxman Publications, New Delhi
- 3. Singhania, Vinod K.: Student Guide to Income Tax, Taxman Publications, New Delhi
- 4. Mehrotra H. C.: Income Tax Law and Accounts, SahityaBhawan, Agra
- 5. Bare Acts related to Income Tax, Central Sales Tax and Service Tax
- 1. Pandey, I. M., Financial management, Vikas Publishing House Pvt. Ltd., Noida, 2005, 10th ed
- 2. Khan, M.Y. and Jain, P.K., Financial management Text, Cases and Problems, Tata McGraw-Hill Publishing Company Ltd., New Delhi, 2007
- 3. Chandra, Prasanna, Financial management Theory and Practice, Tata McGraw-Hill Publishing Company Ltd., New Delhi, 2007
- 4. Chandra, P. 2002, Investment Analysis, Tata McGraw Hill
- 5. Bhalla, V.K. 2001. Investment Management: Security Analysis & Portfolio Management, S. Chand and Company, 8th Ed.
- 6. Fischer, D.E. and Jordan, R.J. 1995, Security Analysis & Portfolio Management, Prentice Hall of India
- 7. Fuller, R. J. and Farrel, J.L. 1987, Modern Investment & Security Analysis, McGraw Hill International.
- 8. Avdhani V.A. 1994, Security Analysis & Portfolio Management, Himalaya Publishing House
- 9. Hull, J.C. 1995, Introduction to Futures & Options Markets, Prentice Hall, Eaglewood Cliffs, New Jersey.
- 10. Levi, Maurice D: International Finance, McGraw-Hill, International Edition.
- 11. Singhania V.K. & Singhania Kapil, Direct taxes law & practices, Taxmann.
- 1. Gupta, R. L. and Radhaswamy M.-Advanced Accoutning, S. Chand, New Delhi
- 2. Arunanandan and Raman-Advanced Accounting, Himalaya, Delhi
- 3. Maheshwari and Maheshwari-Advanced Accounting, Vikash, New Delhi
- 4. Hanif and Mukharjee-Advanced Accounting, Tata MacGrawHill, New Delhi
- 5. Jain and Narang-Advanced Accounting, Kalyani, New Delhi
- 6. Basu and Das-Practice in Accountancy, Rabindra Library, Kolkata

Course Code: COM 732 Course Title: Marketing Management (Credit - 4)

Unit 1: Consumer Behaviour

Introduction to Consumer Behavior; Scope & applications of Consumer Research. Demographics, Psychographics & Lifestyle; Influence of Society, Culture, Subculture and social class; Cross-Cultural Consumer Behavior; Consumer Perception; Consumer Learning; Consumer Attitudes & Beliefs: Models of Consumer Behavior.

Unit 2: Marketing of Services

Growth of Service Economy; Characteristics of Services; Services Classification. Service Management Trinity: Internal, External and Interactive Marketing. Service Product Development, Service Quality, Consumer Behavior in Services.

Unit 3: Sales and Distribution Management

Nature, Scope and objectives of Sales Management; Determination of size of sales force, Conducting sales training programs; Designing and Administering Compensation Plan; Distribution Channels: Role of Marketing Channels, Factors affecting choice of Distribution; Channel Structure; Channel Conflict and Co-ordination.

Unit 4: Integrated Marketing Communications

The Role of IMC in Marketing, Reasons for Growing Importance of IMC, Direct Marketing; Sales and Trade Promotion; The Internet and Interactive Media; Personal Selling; Evaluating the Ethical Aspects of IMC.

Unit 5: Product and Brand Management

Product Management: Product Concepts and Classification; Product Mix and Line Decisions; Product Development Process; New Product Launches, Concept and importance of Branding; Basic branding concepts: brand awareness, brand personality, brand image, brand identity, brand loyalty, brand equity; Major Branding Decisions: Brand Positioning and Re-launch: Brand building and communication. Brand Equity

Unit 6: Retail Management

Retailing: Concept, Definition and Functions; Evolution of Retailing; Unorganized and organized retailing; Retailing Structure and Different Formats: Super Market, Specialty Store, Departmental Store, etc. Retail Store Location, Design and Layout Decision, Retail Pricing, Retail Promotion; Future of Retailing

Research Papers based on the above syllabus to be discussed in the class.

Suggested Readings:

- 1. J. Zeithaml, V A and Bitner, M J. Services Marketing; 3rd edition; McGraw Hill, New Delhi; 2002.
- 2. Hoffman & Bateson; Essentials of Service Marketing; Thomson Learning; Mumbai.
- 3. Shankar, Ravi, Service Marketing, Excel, 2002.
- 4. Dalrymple, D J., Sales Management: Concepts and Cases. New York, John Wiley, 1989.
- 5. Still, R & Govoni, Sales Management, Prentice Hall Inc., 1988.
- 6. Khanna, K.K. Physical Distribution Management, Himalaya Publishing House, New Delhi.
- 7. Belch, George E and Belch, Michael A. Introduction to Advertising and Promotion. 3rd ed. Chicago; Irwin, 2002.
- 8. Berman. Bell & Evans, Joel R.; Retail Management; A Strategic Approach; PHI/Pearson Education; New Delhi.
- 9. Kenneth E. Clow and Donald Baack (2004); Integrated Advertising, Promotion and Marketing Communications; PHI Ltd., New Delhi
- 10. Levy Michael & WeitzBarton W.; Retailing Management; Tata McGraw Hill. New Delhi.
- 11. Loudon & Loudon; Consumer Behavior; TMH; New Delhi
- 12. Lehman, Donald R. and Winer, Russel S., Product Management, Tata McGraw Hill, 3rd edition, 2002.

Course Code: COM 733 Course Title: Human Resource Management (Credit - 4)

Unit 1: Human Resource Management

Human resource planning – concepts, process and techniques, career planning, recruitment and selection, performance appraisal and performance management, compensation management – economic theory of rewards, compensation systems, tools and techniques for designing compensation packages, compensation packages of senior managers, statutory provisions and institutions related to compensation management; motivation, discipline and grievance management, retirement, HR information system, HR accounting, HR audit.

Unit 2: Labour Legislation and Industrial Relations

Important laws relating to labour health and welfare, factories, industrial disputes, contracts, payment of wages, etc. Emergence of the concept of industrial relations – theoretical and philosophical underpinnings, Trade unionism, collective bargaining, negotiation skills, industrial democracy, institutions related to welfare and rights of workers.

Unit 3: Training and Development

Learning theories, training – concepts and types, training skills, training needs assessment, action research, designing and delivering training modules, organisational change – process, factors, strategies for managing change, OD interventions and strategies, Human Resource Development – meaning, concepts, quality of work life, HRD climate, interventions, strategies, HRD practices in Indian organisations, coaching and mentoring.

Unit 4: Strategic and Global HRM

Strategic management and its relevance for HRM, strategic HRM – meaning, concepts, approaches and models, HR strategy formulation, implementation and integration with the business enterprise, evaluation of HR strategy. Global HRM – meaning, concepts, cross-cultural issues, organisational culture and national culture, workforce diversity, HR strategies in MNCs, global sourcing, management and compensation of human resources, HR issues and strategies in BPO sector.

Unit 5: Contemporary issues in HRM

Employee empowerment and participative management, employee engagement, managing creativity and innovation, TQM and HR strategies, research issues in HRM.

Unit 6: Ethics in HRM

Understanding Indian and western conceptualisations and theories of ethics, ethical dilemma, ethical climate, stakeholder management, CSR and corporate governance, harassment and discrimination at the workplace, ethical issues in HRM.

Research papers based on the above syllabus to be discussed in the class.

Suggested Readings:

- 1 Adler, N.J.; International Dimensions of Organizational Behaviour; Kent Pub; Boston.; 1991.
- 2 Armstrong Michel and Murlis, Helen. Reward Management: A Handbook of Salary Administration London Kegan Paul. 1988. Arthur, M. Career Theory Handbook. Englewood Cliff, Prentice Hall Inc., 1991.
- 3 Beardwell and Holden, 1996, Human Resource Management, London Pitman.
- 4 Blanchard, P. Nick, Effective Training: Systems, Strategies and Practices, New Delhi, Pearson.
- 5 Dale, B. Total quality and Human Resources: An Executive Guide. Oxford, Blackwell. 1992.
- 6 Dayal, Ishwar. Successful Applications of HRD. New Concepts, New Delhi, 1996.
- 7 Dowling, P.J. etc.; International Dimensions of Human Resource Management; 2nd ed.., Wadsworth; California; 1994.
- 8 Greenhaus, J. H. Career Management. New York, Dryden, 1987.
- 9 Hofstede, G.; Cultures Consequence: International Differences in Work Related Values; 2nd edition; Sage; London; 2001.
- 10 Kohli, Uddesh&Sinha, Dharni P. HRD Global Challenges & Strategies in 2000 A.D. ISTD, New Delhi, 1995.
- 11 Maheshwari, B L. &Sinha, Dharni P. Management of Change Through HRD. Tata McGraw Hill. New Delhi, 1991.
- 12 Malik, P.L. Handbook of Industrial Law, Eastern Book, Lucknow, 1995.
- 13 Mead, R; International Management: Cross Cultural Dimensions; Blackwell; Cambridge; 1994.
- 14 Micton, Rock. Handbook of Wages and Salary Administration. 1984.
- 15 Pareek, U. et al. Managing Transitions: The HRD Response. Tata McGraw Hill, New Delhi. 1992.
- 16 Pareek, Udai, and Rolf P Lynton, Training for Development, New Delhi, Vistaar.
- 17 Ramaswamy, E A. The Strategic Management of industrial Relations, Oxford University Press, New Delhi, 1994.
- 18 Robbins, SP and Decenzo, D. Human Resource Management. PHI Learning, New Delhi.
- 19 Srivastava S C. Industrial Relations and Labour Law, Vikas, New Delhi, 2007.
- 20 Supreme Court cases related to labour laws.

Course Code: COM 781

Title-Research and Publication Ethics

(Credit-2, Hours- 30)

Overview

This course has total 6 units focusing on basics of philosophy of science and ethics, research integrity, publication ethics. Hands-on-sessions are designed to identify research misconduct and predatory publications. Indexing and citation databases, open access publications, research metrics (citations, h-index, Impact Factor, etc.) and plagiarism tools will be introduced in this course.

Pedagogy:

Classroom teaching, guest lectures, group discussions, and practical sessions.

Brief Course structure

The course comprises of six modules listed in table below. Each module has 4-5 units.

Theory		Hours
RPE01	Philosophy and Ethics	4
RPE02	Scientific Conduct	4
RPE03	Publication Ethics	7
Practice		Hours
RPE04	Open Access Publishing	4
RPE05	Publication Misconduct	4
RPE06	Data bases and Research Metrics	7
	Total	30

Syllabus in Detail

THEORY

RPE01: PHILOSOPHY AND ETHICS (3hrs.)

- 1. Introductiontophilosophy:definition,natureandscope,concept,branches
- 2. Ethics:definition,moralphilosophy,natureofmoraljudgementsandreactions

RPE02: SCIENTIFIC CONDUCT (5 hrs.)

- 1. Ethics with respect to science and research
- 2. Intellectual honesty and research integrity
- 3. Scientificmisconducts:Falsification,Fabrication,andPlagiarism(FFP)
- 4. Redundantpublications:duplicateandoverlappingpublications,salamislicing
- 5. Selective reporting and misrepresentation of data

RPE03: PUBLICATION ETHICS (7hrs.)

1. Publication ethics: definition, introduction and importance

- 2. Best practices/standards setting initiatives and guidelines: COPE, WAME, etc.
- 3. Conflicts of interest
- 4. Publicationmisconduct:definition,concept,problemsthatleadtounethicalbehavio randviceversa,types
- 5. Violation of publication ethics, authorship and contributorship
- 6. Identification of publication misconduct, complaints and appeals
- 7. Predatory publishers and journals

PRACTICE

RPE04:OPENACCESSPUBLISHING(4hrs.)

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

5.

RPE05: PUBLICATIONMISCONDUCT(4hrs.)

A. Group Discussions(2hrs.)

- 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 (2hrs.)

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

RPE06: DATA BASES AND RESEARCH METRICS (7hrs.)

A. Databases(4hrs.)

- 1. Indexing data bases
- 2. Citation data bases: Web of Science, Scopus, etc.

B. Research Metrics (3 hrs.)

- 1. Impact Factor of journal as per Journal Citation Report, SNIP, SJR, IPP, Cite Score
- 2. Metrics: h-index, g-index, i-index, alt-metrics

References

- 1. Bird, A. (2006). Philosophy of Science. Rourledge.
- 2. Faber J, Writing scientific manuscripts: most common mistakes, Dental Press J Orthod. 2017; 22(5): 113–117. doi: 10.1590/2177-6709.22.5.113-117.sar

- 3. Roberts J. Plagiarism, Self-Plagiarism, and Text Recycling. Headache. 2018 Mar;58(3):361-363. doi: 10.1111/head.13276.
- 4. Creswell, J. W. (2008). Educational Research: Planning, conducting, and evaluating quantitative and qualitative research (3rd ed.). Upper Saddle River: Pearson.
- 5. Wikipedia, Open educational resource, https://wikieducator.org/Educators_care/Defining_OER
- 6. P. Chaddah (2018), Ethics in Competitive Research: Do not get Scooped; Do not Get Plagiarised, ISBN 978-938-748-0865
- 7. Resnik D.B. (2011). What is Ethics in Research & why is it Important. National Institute of Environmental Health Science, 1-10
- 8. National Academy of Sciences, National Academy of Engineering and Institute of Medicine. (2009). *On Being a Scientist: A Guide to Responsible Conduct in Research: Third Edition.* National Academies Press.
- 9. Indian National Science Academy (INSA), Ethics in Science Education, Research and Governance (2019), ISBN:978-81-939482-1 http>://www.insaindia.res.in/pdf/EthicsBook.pdf

Course Code: COM 782 Course Title: Academic Writing and Teaching Skills (Credit - 3)

Objective: To adhere the research orientation of the students and well equipped them with all types of academic and research writing.

Unit-I: Introduction and Research Paper Writing Skills

- Academic & research writing: Introduction; Importance of academic writing; Basic rules of academic writing, English in academic writing; Styles of research writing
- Plagiarism: Introduction; Tools for the detection of plagiarism; Avoiding plagiarism
- > Journal Metrics, Author Metrics
- Literature review: Introduction, Source of literature; Process of literature review; Online literature databases; Literature management tools
- > Types and Structure of research papers; Abstract writing; Review Paper Writing; Research paper writing; Communicating a Research Paper.
- ➤ Referencing and citation; Submission and; Post submission

Unit-II: Academic and Thesis Writing Skills

- ➤ Thesis Writing: Empirical Study, Structure of a thesis, Scope of the work, Literature review, Research Methodology, Results and Discussions, Figures and Tables preparation, Conclusions and future works, Bibliography, Appendices
- Research proposal writing; Abstract/ Conference Paper/ Book/ Book Chapter writing;
- ➤ Project proposals Writing: Budgets Proposals
- ➤ Writing Lecture notes, Progress reports, utilization reports, Scientific reports
- ➤ Open Educational Resources (OERs) for learning & Research;

Unit-III: Teaching and Curriculum Development Skills

➤ Innovative Teaching Practices, Content Writings, Course and Leaning Events plan

- ➤ Effective presentation skills and PPTs Development
- Curriculum Designing and Development
- ➤ CBCS based evaluation systems.
- ➤ Online Courses/MOOCs and Modules Development

References

- 1. Faber J, Writing scientific manuscripts: most common mistakes, Dental Press J Orthod. 2017; 22(5): 113–117. doi: 10.1590/2177-6709.22.5.113-117.sar
- 2. The Handbook of Academic Writing: A Fresh Approach By Rowena Murray; Sarah Moore Open University Press, 2006
- 3. Proofreading for common grammatical mistakes: http://bcs.bedfordstmartins.com/smhandbook6e/Player/MainFrame.aspx?task=handbook&taskid =3
- 4. Publication Manual of the American Psychological Association. (2010) Washington, DC: American Psychological Association.
- 5. Roberts J. Plagiarism, Self-Plagiarism, and Text Recycling. Headache. 2018 Mar;58(3):361-363. doi: 10.1111/head.13276.
- 6. *Impact factor, https://en.wikipedia.org/wiki/Impact_factor &* https://en.wikipedia.org/wiki/H-index
- 7. Thesis writing, http://betterthesis.dk/literature-search/test-and-summary
- 8. Reviewing the Literature: A Short Guide for Research Students, https://uq.edu.au/student-services/pdf/learning/lit-reviews-for-rx-students-v7.pdf
- 9. Creswell, J. W. (2008). Educational Research: Planning, conducting, and evaluating quantitative and qualitative research (3rd ed.). Upper Saddle River: Pearson.
- 10. Wikipedia, Open educational resource, https://wikieducator.org/Educators_care/Defining_OER