

M.Phil in Commerce
Allotment of Marks

I-Semester			
	Theory/Lab Course		Marks
i.	Theory-I	Research Methodology: Quantitative Techniques, Computers	100
ii.	Theory-II		100
iii.	Theory-III		100
	OR		
	Lab Course		100
Total Marks			300
II-Semester			
iv.	Seminar	Based on Theory	50
v.	Dissertation	Seminar Based on dissertation	50
		<u>Script Writing</u>	<u>75</u>
		<u>Viva-voce</u>	<u>25</u>
Total Marks			200
Grand Total			500

I-Semester

PAPER-I

RESEARCH METHODOLOGY AND INFORMATION TECHNOLOGY

शोध प्रविधि एवं सूचना प्रौद्योगिकी

- UNIT-I** 1. **Meaning of Research**
- Stages in Development of Research.
 - Importance of Social & Economic Research.
 - Latest stage in Economical Research in India.
 - Essential quality of investigator or Research Worker.
- UNIT-II** 2. **Basics of Research - Logical, Historical & Scientific Methods.**
- Hypothesis-Meaning, Function, Importance and formulation.
 - Research Design.
 - Planning and Organizing the Research Project.
- UNIT-III** 3. **Methods of Data Collection.**
- Observation, Interview, Schedule & Questionnaire.
 - Sampling, Meaning type and problems.
 - Scaling Techniques.
 - Processing of Data- Editing, Classification & Tabulation.
- UNIT-IV** 4. **Choosing a Problem for Research**
- ~~Choosing a Problem for Research:~~
 - Writing of Research Report.

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- Interpretation and Presentation.
- Computer in Research.

UNIT-V Information Revolution and information Technology Development of IT in Business : Basic features of inventions in information technology, changes brought at out in business environment. Its effect on social fabric, businesses and environment, invention of writing, written books, printing press and movable type Gutenberg's invention, radio, telephone, wireless and satellite communication, computing and dissemination of information and knowledge and convergence of technologies [the internet with the Wireless - WAP].

Electronic Data Interchange [EDI] : EDI - Concept, basics and standards, EDI in action, Financial EDI [FEDI], FEDI for international trade transaction, Applications of EDI in India in the financial sector and Government and the World. Benefits of EDI. Future of EDI in India and the World.

UNIT-VI • Introduction - Computer, Internet, E-commerce, E-mail.

Books for Reference :

1. Survey Methods in Social Investigation, By - Sir Gloumscer & C. Kooton.
2. Method in Social Research, By - Goods & Hatt
3. Method of Social Survey & Research, By - S.R. Bajpai
4. Method & Technique of Social Research, By - S.R. Bajpai
5. Research Methodology in Business, By - J.R.E. Pumpal
6. Research Methodology, By - K. Sharma
7. Foundation of Behavioural Research, By - Fred N. Kerlinger
8. Statistical Techniques, By - S.P. Gupta
9. सामाजिक विज्ञान में शोध प्रविधि - रविन्द्रनाथ मुखर्जी
10. Agarwala Kamlesh, N. and Agarwala Deeksha, Business on the Net : Introduction to E-Commerce Macmillan India, New Delhi
11. Agarwala Kamlesh, N. and Agarwala Deeksha, Bridge to Online Storefront, Macmillan India, New Delhi
12. Agarwala Kamlesh N., Internet Banking Macmillan India, New Delhi.
13. Agarwala Kamlesh N., and Prateek Amar Agarwala; WAP The Net; An Introduction to WAP Application Protocol, Macmillan India, New Delhi.
14. Agarwala Kamlesh K and Nag Debjani; E-Commerce : The Cutting Edge of Business : Tata McGraw Hill New Delhi.
15. Douglas E. Comer; Computer Networks and Internets : Reaserch Education Asia Edward, Ward and Bytheway : The Essence of Information Systems : Prentice Hall India, New Delhi.
16. Kante : Managing with Information : Prentice Hall India, New Delhi.
17. Minoli Daniel, Minoli Emma, Web Commerce Technology Handbook, Tata McGraw Hill, New Delhi.
18. Tiwari Murli D. Education and E-Governance : Macmillan India, New Delhi.
19. Yeats : Systems Analysis & Design, Macmillan India, New Delhi.
20. Deepak Bharihoke, Fundamentals of Information Technology, Excel Books, New Delhi.

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PAPER - II
COST AND MANAGEMENT ACCOUNTANCY

लागत एवं प्रबंध लेखांकन

UNIT-I Cost Accounting and its contribution to Management.
Cost Accounting Cycle, materials, Labour and Overheads costing and Control
Unit Costing, Reconciliation of cost and financial Accounts.

UNIT-II Contract & Job Costing
Process Costing [Detail Study]
Operating Costing.

UNIT-III Management Accounting as an area of accounting objects, nature and scope of
Management Accounting, Management Accounting and Managerial Decisions.
Analysis of Financial Statement
Ratio Analysis, Fund Flow Statement, Cash Flow Statement.

UNIT-IV Budgeting - Definition, Essential,
Types Fixed and Flexible Budgets.
Functional and Master Budget.
Budgetary Control, Zero base Budgeting
Performance Budgeting.

Standard Costing & Variance Analysis
Setting of Standards and their revision.
Kind of variance and their uses.
Material, Labour and Overhead - Variances
Disposal of Variance, Relevance of Variance.
Analysis to Budgeting & Standard Costing

UNIT-V Marginal Costing & Break even Analysis

Concept of Marginal Costing Marginal Costing & Absorption Costing
Cost Value, Profit Analysis, Breakeven Analysis

Decision regarding Sales Mix, Making or Buying Decisions and Discontinuation of
product line.

Books for Reference :

1. Cost Accounting Principles and Applications : By - B.M. Lall & I.C. Jain.
2. Cost Accounting : By - S.P. Iyengar.
3. Cost Accounting : By - M.C. Shila & T.S. Grawel.
4. Principles & Practice of Cost Accounting : By - N.K. Prasad.
5. Management Accounting : By - I.M. Pandey.
6. Management Accounting : By - Manmohan A. Goyal.
7. प्रबंधकीय लेखांकन - अग्रवाल एवं अग्रवाल
8. प्रबंधकीय लेखांकन - एत.पी. गुप्ता
9. प्रबंधकीय लेखांकन - एत.एन. महेश्वरी
10. प्रबंधकीय लेखांकन - वी.पी. अग्रवाल, डॉ. मेहता

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PAPER - III
DIMENSIONS OF MANAGEMENT

प्रबंध के आयाम

- UNIT-I Concept of Management - Functions of Manager, Management Process Planning, Organizing, Communication, Coordination, Motivation, Direction, Control, Decision Making.
- UNIT-II Production Management. Concept and Scope
Location and Layout, Production and Quality Control.
Cost Control & Plant Management.
- UNIT-III Financial Management
Concept Nature and Scope of Finance Management.
Financial Need of business unit, Sources of Finance,
Financial plan, Capital Market, Capital Formation.
- UNIT-IV Personnel Management
Nature and Function of Personnel Management.
Recruitment, Training and Human Resource Development,
Motivation & Welfare
- UNIT-V Marketing Management
Concept, Function and System of Marketing, Environment,
Marketing in Strategy and Control
Consumer Behaviour and Marketing of Services
Channels of Distribution, Marketing Decision
Product Decision, Pricing Decision
- UNIT-VI General Outline, Regarding management of Strategic, Event, Portfolio, Risk.

Books for Reference :

1. Principles and Practice of Management : E.F.L. Breach
2. Principles of Management : George Terry
3. Principles and Practices of Management : Koortz O'Donwell
4. The Practice of Management : Peter Drucker
5. व्यवसाय प्रशासन एवं प्रबंध - डॉ. एस.सी. सक्सेना
6. व्यवसाय प्रशासन एवं प्रबंध - डॉ. आर.सी. अग्रवाल
7. प्रबंध के सिद्धांत - माहेश्वरी एवं जैन

II-Semester

Seminar & Dissertation, Viva-voce.

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