



DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE
(Autonomous)

College with Potential for Excellence, Linguistic Minority Institution
Affiliated to University of Madras
Arumbakkam, Chennai 600 106

PG & Research Department of Commerce

Master in Philosophy
(M.Phil)

Programme Code: 52

OBE SYLLABUS

Academic Year 2020-2021

CHOICE BASED CREDIT SYSTEM (CBCS)

PROF. S. SESHADRINATHAN
Head of the Department (Shift II)

Head

Department of Commerce
Dwaraka Doss Goverdhan Doss
Vaishnav College (Shift II)
Arumbakkam, Chennai-600 106.

Dr J JAYASANKAR
Head of the Department(Shift I)

Dr.J.Jayasankar, M.Com., M.Phil., Ph.D
Associate Professor & Head
Research Supervisor & Guide
PG & Research Dept. of Commerce
Dwaraka Doss Goverdhan Doss Vaishnav college
Arumbakkam, Chennai- 600 106.

PRINCIPAL

Dwaraka Doss Goverdhan Doss
Vaishnav College
Arumbakkam, Chennai - 600106.



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Post Graduate & Research Department of Commerce

M.PHIL
SCHEME AND SYLLABUS
ACADEMIC YEAR 2020 - 2021



Post Graduate & Research Department of Commerce

INSTITUTION

VISION

To impart value based quality academia; to empower students with wisdom and to charge them with rich Indian traditions and culture; to invoke the self, to broaden the same towards nation building, harmony and Universal brotherhood.

MISSION

To ensure sustained progress and development in imparting quality education, to pioneer new avenues of teaching and research and to emerge as an institution with potential for excellence.

DEPARTMENT OF COMMERCE

VISION

To impart value based quality academia in commerce and to empower students to align with the current business scenario.

MISSION

M1	Smart Learning in digital environment Conduct Skill based training to students
M2	Pioneering the students to align their thoughts to reach out to the global business practices
M3	Channelizing e-content and Modules for the commerce curriculum



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PROGRAM EDUCATION OBJECTIVES (PEOs)

PEO1	Strong financial analytical ability to work in knowledge process outsourced and shared services. (KPOSS)
PEO2	Holistic professional services such as chartered accountants, management accountants, tax practitioners, Chartered Secretaries, Auditors, Information systems security professionals.
PEO3	Skilled services in marketing logistics and supply chain management services, customer relationship managers, portfolio managers, Security analyst.
PEO4	Policy makers and administrative services such as ICLS, ICOAS, IRS.
PEO5	Teachers and Academic Administrators

PEO TO MISSION STATEMENT MAPPING

MISSION STATEMENTS	PEO1	PEO2	PEO3	PEO4	PEO5
M1	3	3	2	3	3
M2	3	3	3	3	2
M3	3	3	3	3	1

CORRELATION: 3- STRONG

2- MEDIUM

1- LOW



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PROGRAM OUTCOME FOR RESEARCH

PO1	Sound knowledge in research methodologies to pursue interdisciplinary research.
PO2	Read and evaluate current literature in the field of research and beyond.
PO3	Present and Publish research findings in national and international conferences/ various research forums, peer reviewed journals for global impartment of knowledge.
PO4	Successful for post-doctoral studies or to be employed in research organization with professional leadership.
PO5	Develop into a responsible academician, researcher and successful entrepreneur with a commitment for lifelong learning.

PROGRAM SPECIFIC OUTCOMES

PSO-1: To enable the students to engage in teaching as a career after completion of the course

PSO-2: To inculcate Research Skills to pursue Ph.D in Commerce

PSO-3: To cater to the industry expectations in the field of Accounting, Auditing, Legal Compliance, Marketing, Banking and Financial Services, Taxation, Logistics and Supply chain Management, Services Marketing, Security Analysis and Portfolio management at Managerial Level.



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M.PHIL

Course Title: Core Paper I – RESEARCH METHODOLOGY

Course Code :	Credits : 04
L:T:P:S : 4:0:0:0	
Exam Hours : 03	ESE Marks : 100

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Critically evaluate & describe the Meaning and purpose of Research and Research Design 	K4&K5
CO2	<ul style="list-style-type: none"> Identify appropriate research topic To create an understanding on measurement and scaling techniques and quantitative data analysis 	K6
CO3	<ul style="list-style-type: none"> Analyse the importance of Hypothesis and apply and test Hypothesis 	K5&K6
CO4	<ul style="list-style-type: none"> Explain Methods of Data collection for business and social science research and conduct pilot study 	K4&K5
CO5	<ul style="list-style-type: none"> Processing and Analysing Data using Appropriate Statistical Tools 	K5&K6
CO6	<ul style="list-style-type: none"> Apply principles of report writing and Draft Dissertation 	K6

Mapping of Course Outcomes to Program Outcomes:

CO & PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3
CO6	3	3	3	3	3	3	3	3
Average	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low							



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Unit I Research: Meaning and purpose – essentials of Scientific method – Limitation in social and behavioural research – types of research; Exploratory research, pure research, applied research, analytical, descriptive, historical, experimental, survey, case study – research design. Steps in research – selection and formulation of a research problem – review of previous research – delimitation of the scope of the study – getting up of objectives – definition of concepts – formulation of hypothesis and research question – preparation of research design – construction of tools – fieldwork and collection of data

Unit II Some concepts used in research; Facts and Data, definitions and measurements, reliability, precision, accuracy, bias and validity, norms, standards, criteria and objectives, sets, variables, parameter constants and functions assumptions, axioms, postulates and premises, models, theory, hypothesis, research questions, operationalising a concept, etc. - Formulation of Hypothesis: Meaning of hypothesis – m types of hypothesis – sources of hypothesis – testing of hypothesis – errors in testing

Unit III Sampling techniques: Sampling theory – sampling error and data collection error – sample size – sampling methods and their application – testing the appropriateness of sample units and sample size - Principles and method of collection of data – primary and secondary data: Observation – interview – questionnaires – telephone interviews – construction of interview schedule and questionnaire – scales – checklists: pre test, pilot study – reliability testing and validating a questionnaire. Attitude measurements – methods of scale construction – multidimensional scaling

Unit IV Processing and Analysis of data: checking – editing – coding – transcription and tabulation - Data processing through computers. - Statistical Analysis: Elements of analysis – types analysis – levels of measurements – choice of statistical measurements (Theory only) - Descriptive Statistics: Diagrammatic and graphic representation of data- measures of central tendency – measures of dispersion – sampling distribution – testing of hypothesis – z test, t test, F test – estimating parameter value – relational analysis – parametric and non-parametric – correlation and regression – association – Karl Pearson's 'r' m- Kendall's tau and Spearman's rho – Chi-square test. Analysis of differences among variances and attributes- parametric analysis of variance (F test – one way and two way analysis of variance)- non parametric analysis of variance – Friedman test – Kruskal – Wallis test- Mann Whitney test – Wilcoxon test – Analysis of time series – forecasting – applications of statistical methods in finance, marketing and personal functions of business (theory and Problems)

Unit V Linear programming – basics of factor analysis, cluster analyses – other multivariate analysis and when to use them using computer software- interpretation of findings - fallacies and pit falls (theory and simple Problems) - Report writing: Target audience – types of reports – contents of report – style and conventions in reporting – steps in drafting a report - Review of Literature- purpose – brief survey of business research with reference to specific areas up for study



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REFERENCE BOOKS:

1. C R Kothari, Research Methodology-Methods and techniques , New Age Publications, 2013 2nd edition
2. Ravilochanan. Research Methodology, Margham Publications, Chennai.
3. William C Emory, Business Research Methods, Richard D Irwin, NJ,
4. Donald R Cooper, Business Research Methods 7th Ed, McGraw Hill, 2001
5. Krishnaswami OR, Methodology of Research for Social Science, Himalaya, Mumbai, 2001
6. Anderson J. et.al, Thesis and Assignment writing, Wiley Eastern

ASSESSMENT PATTERN:

PART A	5 Theory Questions	Answer any Five Questions from 10 Questions. Students should answer not less than 2 questions from each Part	5 x15= 75 Marks
PART B	5 problem based Questions		



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Course Title: Core Paper II – ADVANCED FINANCIAL MANAGEMENT

Course Code :	Credits : 04
L:T:P:S : 4:0:0:0	
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Generate ideas on appropriate source and application of funds towards effective financial management 	K2, K3, K4, K5
CO2	<ul style="list-style-type: none"> Evaluate the various investment options based on specified criteria 	K4, K5
CO3	<ul style="list-style-type: none"> Identify the various assumptions pertaining to different dividend policies and selection of appropriate policy. 	K3, K4
CO4	<ul style="list-style-type: none"> Assess the factors affecting working capital and its calculation. Additionally, To deliberate on merger/ acquisition options, and the role of different financial services. 	K3, K4, K5
CO5	<ul style="list-style-type: none"> Construct a security portfolio considering relevant theories and their implications. 	K4, K5
CO6	<ul style="list-style-type: none"> Critically evaluate the impact of financial decisions on the strategic direction of the organisation Analyse the company's performance and make appropriate recommendations. 	K6

Mapping of Course Outcomes to Program Outcomes:

CO & PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3
CO6	3	3	3	3	3	3	3	3
Average	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low							



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S NO	CONTENTS OF MODULE	Hrs	Cos
1	FM Environment – Corporate objectives Vs. Financial goals and functions – Reconciliation of financial goals and social objectives – An outline of financial system in India – influence of Corporate Organisation and taxes on FM – Regulation of SEBI regarding capital issues and stock exchanges – FM tools for analysis and control – Financial statements analysis, Ratio analysis, fund flow analysis, break – even analysis (theory and Problems)	12	CO1 & CO6
2	Firm’s investment decision – practical application of capital budgeting – modern analytical tools and project appraisal and evaluation methods in private and public sector enterprises – Risk analysis in investment appraisal (theory and Problems) – Financing decisions and capital structure – characteristics of financing methods– analysis of internal and external financing methods – lease financing – determinants of capital structure – regulations relevant to long term financing – managing investments. (Theory and Problems)	12	CO2 & CO6
3	Option Pricing theory: and its implications on the corporate financial policy (theory and Problems) – Dividend Policy; Behavioural models of dividend policy – clientele effects– relationship between dividends and values (theory and Problems)	12	CO3 & CO6
4	Working capital management – theory vs. practice – principles – working capital forecast – individual current assets management (theory and Problems) – Financial growth and development – mergers of terms of merges– tests of merger returns – tests of market power. Financial services – merchant banking, mutual funds CRISIL, rating – factoring – new issues market (theory only)	12	CO4 & CO6
5	Capital assets pricing Sharpe’s CAPM – security Analysis and Portfolio selection – Markowitz portfolio theory (theory only) – FM and Market Efficiency – Random walk theory – Harry Roberts classification of Market Efficiency Capital in India – Role of SEBI – Investor (theory only)	12	CO5 & CO6

REFERENCE BOOKS:

1. I.M.Pandey, Financial Management, 2014 Vikas Publishing
2. Prasanna Chandra, Fundamentals of Financial Management, Fifth Edition 2014 Tata Mc.GrawHill, New Delhi
3. Dr.S.N.Maheshwari, Elements of Financial Management, Reprint 2012, Sultan Chand & Sons, New Delhi
4. Dr.P.C.Tulsian, Financial Management, Revised Edition 2013, S.Chand



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5. G.Sudharsana Reddy, Financial management, First Edition 2011, Himalaya Publishing House
6. Khan & Jain, Financial Management, Edition 2012, Sultan Chand & Sons
7. Dr. Kulkarni and Dr. Sathya Prasad, Financial management, 13th Revised Edition 2013
8. A.Murthy, Financial Management, Second Edition Reprint 2018, Margham Publications

ASSESSMENT PATTERN

PART A	5 Theory Questions	Answer any Five Questions from 10 Questions. Students should answer not less than 2 questions from each Part	5 x15= 75 Marks
PART B	5 problem based Questions		



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Course Title: Paper III (Internal) – ADVANCED MARKETING

Course Code :	Credits : 04
L:T:P:S : 4:0:0:0	
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Familiarize with the fundamentals of marketing of product, securities, services and market segmentation. 	K2& K3
CO2	<ul style="list-style-type: none"> Understand the nuances and complexities involved in product, pricing, distribution and promotion policies 	K3 & K4
CO3	<ul style="list-style-type: none"> Analyze the distribution cost and risk management 	K4
CO4	<ul style="list-style-type: none"> Demonstrate the marketing ethics and legal provision of marketing 	K4& K5
CO5	<ul style="list-style-type: none"> Introduce the concept of Supply Chain Management, Retail Marketing and Branding. 	K5
CO6	<ul style="list-style-type: none"> Develop market analysis skills to capture market opportunities. Articulate in-depth understanding of a range of contemporary marketing issues, theories & practices. 	K6

Mapping of Course Outcomes to Program Outcomes:

CO & PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3
CO6	3	3	3	3	3	3	3	3
Average	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low							



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SNO	CONTENTS OF MODULE	Hrs	Cos
1	Marketing – Concepts, Types, Marketing of Products, Securities, Services, Export Marketing – Marketing Segmentation and Targeting and Marketing Environment	12	CO1
2	Products –meaning and classification –product planning and development – Product Life Cycle –product mix Vs Marketing Mix –product line strategies – branding, packaging grading, standardization, labelling. Product pricing – price determination pricing policies, strategies and techniques –distribution channels – sales promotion techniques and methods – salesmanship and advertising	12	CO2
3	Distribution cost analysis – break up of distribution cost – marketing risks – control and management – direct marketing – maxi marketing model, Marketing finance – sources – sale on open account– bank credit, factor accounts receivable, financing – alternative methods– financing of internal marketing and external marketing	12	CO3, CO5
4	Marketing ethics – Consumer Protection Act – State level councils – RTPs and UFTs under MRTP Act – Legal provision to prevent adulteration, underweight, under standard etc	12	CO4, CO5
5	Basic of Retail Marketing in India – Supplies Chain Management – Branding in Retailing – Private Labelling – Franchising concepts	12	CO5 CO6

REFERENCE BOOKS:

1. Stanton W.J. et. – Fundamentals of Marketing, McGraw Hill, New York, 1991.
2. Philip Kotler, Marketing Management – 11th Ed. New Delhi, Pearson Education, 2002.
3. Ramaswami and Namakumari – Marketing Management in Indian Context, Tata McGraw Hill, New Delhi, 1994.

ASSESSMENT PATTERN

PART A	5 Theory Questions	Answer any Five Questions from 10 Questions. Students should answer not less than 2 questions from each Part	5 x15= 75 Marks
PART B	5 problem based Questions		



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Part II – PROJECT (M.Phil) PROJECT REPORT AND VIVA VOCE

PROJECT : 150 Marks	Total hours : 90
VIVA – VOCE : 50 Marks	Total Credits : 8
Total 200 marks jointly by Internal & External Examiner	

Course Objective	M.Phil. had been introduced with the unique pattern of course content to culminate practical learning through undergoing training in corporate bodies. To acquaint with spontaneous lead to compare and contrast theoretical as well as practical oriented interpretation of the various managerial and secretarial aspects of business in general.
Area of Study	The student can select their topics from fields like Marketing, Organizational Behaviour, Finance, Human Resource Management etc., The report should include field studies, surveys, interpretations, planning and design of an improved and integrated management systems, presented in a comprehensive manner with recommendation for solution based on scientifically worked out data.
The contents of the Report may include the following:	
Chapter I	Introduction This chapter includes: Nature and Importance of the study Statement of the current problem Objectives of the study Scope and Limitations of the study Methodology used for the study Data collection Statistical Techniques used Cauterisation
Chapter II	Profile of the Company This chapter consists of: History and Evolution, Incorporation. Organisation Chart, Departmentation. Office Layout and Management. Indicators of Growth.
Chapter III	Practical Exposure during the course of training This chapter exerts:



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	Learning by practice with regard to relationship between classroom learning and learning at work place. Extent of self–development after training.
Chapter IV	Review of Literature This Chapter deals with: Conceptualization of the subject matter selected for study. Conclusion derived by the previous studies related to the subject matter selected.
Chapter V	Analysis and Interpretation This chapter contains: The results secured from the statistical analysis, implying the relationship between the variables and the subject matter studied. Interpretation of the inferences obtained.
Chapter VI	Summary and Conclusion This chapter portrays: Gist of the preceding five chapters, findings and conclusions.
No. of Pages	The Report shall consist of 100 to 150 printed pages excluding the pages containing the Tables, Figures, Charts, Bibliography and Appendices.
Passing Minimum	A candidate failing to secure the minimum for a pass (50%) shall be required to resubmit this report to the department later.
Viva Voce Examination	The project report evaluation and Viva Voce examinations of M.Phil should be carried out jointly by both internal and external examiners. The project report shall be retained by the Department and mark list alone be sent to the COE Office.
Maximum Marks	Project Report – 150 Marks Viva–Voce –50 Marks So Total 200 marks jointly by Internal & External Examiner