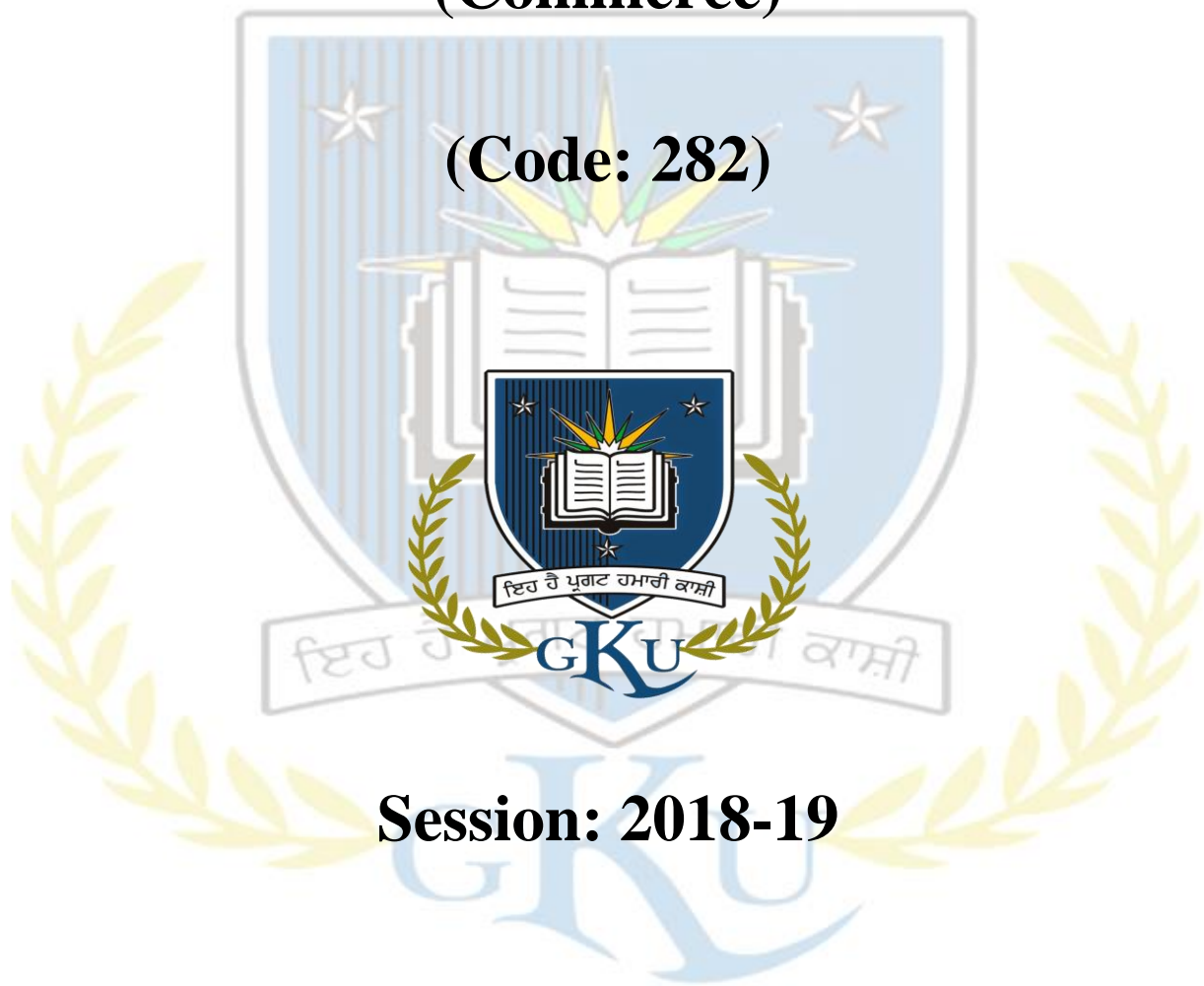


Program Syllabus Booklet

Doctor of Philosophy

(Commerce)

(Code: 282)



Session: 2018-19

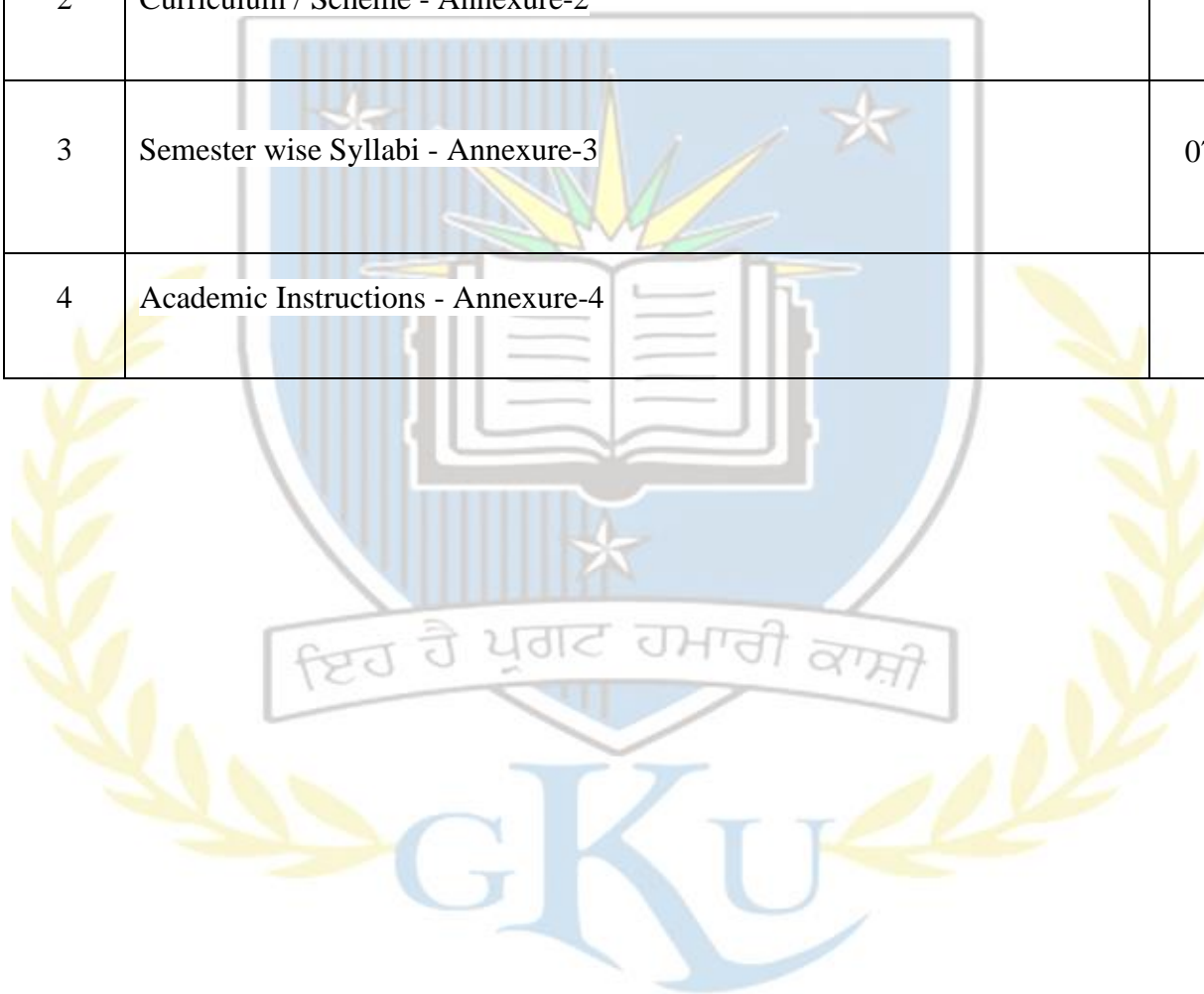
**University College of Commerce and
Management
Guru Kashi University**

Talwandi Sabo



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Annexure -1

Program Name: Ph.D. (Commerce)

Program Code: 282

The Program Outcomes (POs) for Ph.D. (Commerce) are as mentioned below:

PO	Statements
PO1	Apply conceptual business knowledge to solve practical problems helpful in decision making.
PO2	Identify, formulate, review research literature and analyze complex business problems
PO3	Analysis the business problems with its environment and designing a framework of solution. Determining the efficient and effective way of cost control and reduction in business operations.
PO4	Use research-based knowledge and research methods including designs of experiments, analysis and interpretation of data and synthesis of the information to provide valid conclusions.
PO5	Learn about the application of different statistical tools and techniques so as to arrive at suitable decision in the business and its success.
PO6	Design solutions for problems that meet the specified needs with appropriate consideration for the cultural, societal and environmental well-being.
PO7	Explore the axiomatic wisdom an ethics and equities in various walks of life and professions and learn who to thrive in the society with moral and ethical values.
PO8	Function effectively in a team to bring complementary knowledge and apply diverse research methods.
PO9	Communicate effectively with society comprehend and write effective reports and design documentation
PO10	Acquisition of specialized knowledge in the field of commerce by inculcating the relevant attitudes and values required for undertaking quality research in business.
PO11	Demonstrate professionalism in undertaking independent research and project works in the areas of accounting and finance.
PO12	Ability to engage in life-long learning in commerce through research and research methodologies.



The Program Specific Outcomes (PSOs) for Ph.D. (Commerce) are as mentioned below:

PSO	Statement
PSO1	Develop skills in qualitative and quantitative data analysis and presentation.
PSO2	Develop advanced critical thinking skills.
PSO3	Demonstrate the basic computer skills necessary to conduct the research.



Course Work										
Study Scheme										
Sr. No.	Subject Code	Subject Name	Type of Subject T/P	(Hours Per Week)			No. of Credits	Internal Marks	External Marks	Total Marks
				L	T	P				
1	180101	Research Methodology	T	4	0	0	4	50	50	100
2	Elective-I									
3	A282101	Recent Advances in Commerce	T	4	0	0	4	50	50	100
4	282102	Seminar	P	N A	N A	N A	2	100	NA	100
Total No. of Credits				12/13						

Elective-I (Select one of the following subjects)										
Sr. No.	Subject Code	Subject Name	Type of Subject T/P	(Hours Per Week)			No. of Credits	Internal Marks	External Marks	Total Marks
				L	T	P				
1	180102	Computer Applications in Research	T/P	1	0	2	2	100	NA	100
2	180105	Statistical Methods	T	3	0	0	3	50	50	100

Course Name: Research Methodology

Course Code: 180101

Semester: 1st

L T P

Credits: 04

4 0 0

Course Outcomes: On successful completion of this course, the students will able to:

CO	Statement
CO1	Organize and conduct research in more appropriate manner
CO2	Identify the overall process of designing research from its origin to its report.
CO3	Describe the appropriate research design and develop appropriate research hypothesis for research project.
CO4	Develop advanced critical thinking skills.
CO5	Enhance their writing skills.

Course Contents

1) Research

Objectives of Research, Research types, Research methodology, Research process – Flow chart, description of various steps, Selection of research problem

2) Research Design

Meaning, Objectives and Strategies of research, different research designs, important experimental designs, completely randomized, randomized block, Latin Square, Factorial experimental design.

3) Methods of Data Collection and Presentation:

Types of data collection and classification, Observation method, Interview Method, Collection of data through Questionnaires, Schedules

4) Probability Distributions

Discrete and Continuous probability distributions, Binomial, Poisson, Exponential, Normal,

Frequency distribution, Cumulative Frequency distribution, Relative Frequency distribution.

5) **Sampling Methods:**

Different methods of Sampling : Probability Sampling methods , Random Sampling, Systematic Sampling, Stratified Sampling, Cluster Sampling and Multistage Sampling.

Non probability Sampling methods, Sample size

6) **Testing of Hypotheses**

Testing of Hypotheses concerning mean(s), Testing of Hypotheses concerning proportion (s),

Testing of Hypotheses concerning variance(s)

Parametric tests (t, z and F) , Chi Square test.

7) **Analysis of Data:**

Statistical measures and their significance: Central tendencies, variation, skewness, Kurtosis.

Analysis of Variance, One - way ANOVA

Correlation and Regression, Multiple Regression, Time series analysis, Factor Analysis, Centroid method

Computer simulations using MATLAB / SPSS

8) **Report writing and Presentation:**

Types of reports, Report Format – Cover page, Introductory page, Text, Bibliography, Appendices, Typing instructions, Oral Presentation.

References:

- Montgomery, D. C. (2017). *Design and analysis of experiments*. John wiley & sons.
- Kothari, C. R. (2004). *Research methodology: Methods and techniques*. New Age

International. New Delhi

- Krishnaswamy, K., Sivakumar, A., & Mathirajan, M. (2006). *Research Methodology- integration of Principles, Methods and Techniques*.
- Chawla, D., & Sodhi, N. (2011). *Research methodology: Concepts and cases*. Vikas Publishing House.
- Cooper, D. R., Schindler, P. S., & Sun, J. (2006). *Business research methods* (Vol. 9, pp. 1-744). New York: Mcgraw-hill.
- Gupta, S. P. (2001). *Statistical Methods*, sultan Chand and sons. *New Delhi, 42*.

Websites links

- <https://library.sacredheart.edu/c.php?g=29803&p=185902>
- <http://www.mgcub.ac.in/pdf/material/20200412163718c034959fb5.pdf>
- <https://www.nedarc.org/statisticalHelp/advancedStatisticalTopics/hypothesisTesting.ht ml>
- <http://web.cjcu.edu.tw/~jdwu/biostat01/lect004.pdf>



The mapping of PO/PSO/CO attainment is as follows:

CO/PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	2	2	1	2	2	3	3	3	2	2	1	2	3	2
CO2	2	2	2	2	1	2	3	2	2	2	2	2	2	2	2
CO3	3	2	2	1	2	2	2	2	3	2	2	1	2	2	2
CO4	2	2	2	2	1	2	3	3	2	2	2	2	2	3	2
CO5	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Average															

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

Course Name: Advanced Issues and Practices in Commerce

Course Code: 212102

Semester: 1st

L T P

Credits: 05

5 0 0

Course Outcomes: On successful completion of this course, the students will able to:

CO	Statement
CO1	Gain a methodical grounding in the fundamentals of Commerce and Finance.
CO2	Acquire practical exposures which would equip them to face the contemporary challenges in commerce and business.
CO3	Demonstrate progressive learning of various tax issues and tax forms related to individuals and firms.
CO4	Outline the progressive affective domain development of values and the role of accounting in society and business.
CO5	Comprehend the concept and principles of human rights and rights of marginalized people.

Course Contents

Unit-I

Financial Accounting and Analysis:

Financial Accounting- concept, importance and scope, accounting principles and accounting standards, Financial Analysis- concept and objectives, tools of Analysis: trends analysis, common size statements, comparative statements, introduction to ratio analysis.



Management Accounting: concept, need, importance and scope, Budgetary control- meaning, need, objectives essentials of budgeting, different, different types of budgets break even analysis responsibility accounting, social accounting.

Unit-II

Financial Planning and strategy: strategic decision making and planning, Financial Planning process, planning for sustainable growth, Financial risk Management: types of risk management, role of directives in managing financial risk, application of theories in investment decision making, Pricing of IPOs- Conceptual and research issues, Integration of capital markets the world over, reasons and techniques to measures such integration.

Unit-III

Introduction to Marketing: scope and importance of Marketing, core Marketing concepts, the new Marketing realities, trends in Marketing practices, internal Marketing, socially responsible Marketing, cause related Marketing, social marketing, Services Marketing: nature of services, the new Marketing realities, achieving excellence in service Marketing, managing and improving service quality, Internet Marketing: meaning, E-Commerce incentives, acquiring customers on the web, consumer concerns with E-Commerce, creating internet marketing.

Unit-IV

Human Resource Management: introduction, definition, components and overview, Human Resource Management and firm performance, Rationale for Human Resource evolution, measures of Human Resource Management performance, strategic Human Resource Management

References:

- Horngren, C. T., & Srikant, M. Data, and George Foster. 2002. *Cost Accounting: A Managerial Emphasis*.
- Williams, J. R., Haka, S. F., Bettner, M. S., & Carcello, J. V. (2005). *Financial and managerial accounting*. China Machine Press.
- Ramaswamy, V. S., & Namakumari, S. (2004). *Marketing Management-planning Implementation and Control*. Macmillan, New Delhi.
- Rao, V. S. P., & Krishna, V. H. (2009). *Management: Text and cases*. Excel Books India
- Aswathappa, K. E. M. A. L. (2005). *Human resource and personnel management*. Tata McGraw-Hill Education.
- Donald, F., & Jordon, R. (1995). *Security analysis and portfolio management*.

Website Links/ICT Tools:

- <https://neilpatel.com/blog/factors-for-ecommerce-success/>.
- <https://www.digit.in/technology-guides/fasttrack-to-e-commerce/top-50-e-commerce-websites-in-india.html>.
- <http://www.walkthroughindia.com/hot-trends/indias-top-10-e-commerce-websites->

The mapping of PO/PSO/CO attainment is as follows:

CO/PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO	PO12	PSO2	PSO3



CO1	2	3	3	2	3	2	3	2	2	1	3	1	3	2	3
CO2	1	-	2	3	3	2	3	3	3	2	2	2	2	3	2
CO3	2	2	2	3	1	2	3	1	2	3	3	3	2	3	2
CO4	1	1	2	3	3	2	3	3	3	2	2	2	1	2	1
CO5	2	3	2	3	3	3	3	2	3	2	3	2	1	1	2
Average	1.6	2.2	2.2	2.8	2.6	2.2	3	2.2	2.6	2	2.6	2	1.8	2.2	2

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

Course Name: Computer Applications in Research

Course Code: 180102

Semester: 1st

Credit: 2

**L T P
1 0 2**

Course Outcomes: On successful completion of this course, the students will able to:

CO	Statement
CO1	Work with the various applications used to analyze and interpret the data.
CO2	Manage the information and data efficiently and quickly.
CO3	Describe logical arguments and logical constructs.
CO4	Design programs involving decision structures, loops and functions.
CO5	Analyze a given problem and develop an algorithm to solve the problem.

Course Contents

Common for all branches except Hindi, Punjabi, English, History and Religious Study

Unit 1

Generating Charts/Graphs in Microsoft Excel, Power Point Presentation, Web search, Use of Internet and www. Using search like Google etc

Unit 2:

SPSS concepts and its use for Statistical Analysis.

Unit 3:

MatLab and its use for Statistical Analysis

Unit 4:

Introduction to the use of LaTeX, Mendeley, Anti-Plagiarism Softwares

References:-

- Bansal, R. K., Goel, A. K., & Sharma, M. K. (2009). *MATLAB and its applications in engineering*. Pearson Education India.
- Landau, S., & Everitt, B. S. (2003). *A handbook of statistical analyses using SPSS*. Chapman and Hall/CRC.
- Office 2007 in Simple Steps, Kogent Solutions, (Wiley Publishers).
- MS-Office 2007 Training Guide, S. Jain (BPB Publications).

Websites links:

- <https://scholar.valpo.edu/cgi/viewcontent.cgi?article=1000&context=psy>
- <https://blog.mendeley.com/2011/10/25/howto-use-mendeley-to-create-citations-using-latex-and-bibtex/>
- <https://www.mathworks.com/matlabcentral/fileexchange/30291-matlab-tools-for-scientists-introduction-to-statistical-analysis>

Mapping of PO/PSO/CO attainment is as follows:

CO/PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	2	1	2	3	3	1	1	2	1	2	1	2	3	2
CO2	2	3	2	3	1	2	3	2	3	2	3	2	3	2	1
CO3	1	3	3	2	3	3	2	1	2	3	2	3	3	2	3
CO4	3	2	3	3	2	2	3	2	3	2	3	2	2	2	1
CO5	1	2	3	3	3	2	3	2	-	3	2	3	1	2	1
Average	2	2.4	2.4	2.6	2.4	2.4	2.4	1.6	2.5	2.2	2.4	2.2	2.2	2.2	16

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.



Course Name: Seminar

Course Code: 282102

Semester: 2nd

Total Credits: 02

L T P

NA

Course Outcomes: On successful completion of this course, the students will able to:

CO	Statement
CO1	Comprehend the concepts and practice the skill sets in organization.
CO2	Relate the theoretical knowledge with their practical experience.
CO3	Acquire wider knowledge and enhance their confidence level in practicing the work in profundity.
CO4	Present their views cogently and precisely.

The mapping of PO/PSO/CO attainment is as follows:

CO/PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	2	3	2	3	2	3	2	2	1	3	1	3	3	2
CO2	3	1	2	3	1	2	3	1	3	2	2	2	2	3	1
CO3	2	3	2	3	1	2	3	1	2	3	1	2	3	3	1
CO4	1	1	3	2	3	3	2	2	3	3	1	2	1	3	3
Average	1.7	1.7	2.5	2.5	2	2.2	2.7	1.5	2.5	2.2	1.7	1.7	2.5	3	1.7

Course Name: Statistical Methods

Course Code: 180105

Semester: 1st

L T P

3 0 0

Credits: 03

Course Outcomes: On successful completion of this course, the students will able to:

CO	Statement
CO1	Define and use the basic terminology of statistics
CO2	Explain the statistical concepts of central tendency, dispersion skewness, Kurtosis & index numbers
CO3	Differentiate the ideas between discrete and continuous random variables.
CO4	To develop the skill for applying appropriate statistical tools and techniques in different situations.

Unit-I

Probability distribution: uniform, binomial, Poisson, geometric, hyper geometric, negative binomial, multinomial, normal, exponential, Cauchy, Gamma, Beta, Weibull, log normal, logistic and Pareto.

Unit-II

Compound and truncated distributions. Central and non-central z, t and F. Bivariate normal

Unit-III

Distribution of quadratic forms and r-th order statistic. Practical: Random experiments. Moments

Unit-IV

Correlation and regression. Fitting of: binomial, Poisson, normal, hyper geometric and negative binomial. Truncated binomial and Poisson. Log normal.

References: -

- Chiang, C. L. (2003). *Statistical methods of analysis*. World Scientific.
- Freund, R. J., & Wilson, W. J. (2003). *Statistical methods*. Elsevier.
- Ott, R. L., & Longnecker, M. T. (2015). *An introduction to statistical methods and data analysis*. Cengage Learning.

Websites links:

- <https://www.nature.com/subjects/statistical-methods#:~:text=Statistical%20methods%20are%20mathematical%20formulas,the%20robustness%20of%20research%20outputs>.
- <https://sccn.ucsd.edu/~arno/mypapers/statistics.pdf>

Total Number of Course	4
Number of Theory Course	2/3
Number of Theory/Practical	1
Number of Practical Course	1
Total Number of Credits	12/13



ACADEMIC INSTURCTIONS

Attendance Requirements

A student shall have to attend 75% of the scheduled periods in each course in a semester; otherwise, he / she shall not be allowed to appear in that course in the University examination and shall be detained in the course(s). The University may condone attendance shortage in special circumstances (as specified by the Guru Kashi University authorities). A student detained in the course(s) would be allowed to appear in the subsequent university examination(s) only on having completed the attendance in the program, when the program is offered in a regular semester(s) or otherwise as per the rules.

Assessment of a course

Each course shall be assessed out of 100 marks. The distribution of these 100 marks is given in subsequent sub sections (as applicable).

Components	Internal (50)					External (50) ETE	Total	
	Attendance	Assignment			MST1			MST2
		A1	A2	A3				
Weightage	10	10	10	10	30	30	50	
Average Weightage	10	10			30		50	100

Passing Criteria

The students have to pass both in internal and external examinations. The minimum passing marks to clear in examination is 40% of the total marks.