

**HAJEE KARUTHA ROWTHER HOWDIA COLLEGE,  
UTHAMAPALAYAM**

**COMMERCE RESEARCH CENTRE**

<b>M.Phil.,COMMERCE – 2014-15</b>						
<b>SEMESTER I</b>						
	Name of the subject	Hrs P.W	Internal Marks	External Marks	Total Marks	Credit
	Research Methodology	6	40	60	100	5
	Advanced Financial Management	6	40	60	100	5
	Human Resource management	6	40	60	100	5
<b>SEMESTER II</b>						
	Dissertation		75	75	150	5
	Viva Voce				50	
	Total Marks				500	

<b>DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)</b>	
<b>Course : M.Phil</b>	<b>Subject Code : 14MCRC11</b>
<b>Semester : I</b>	<b>No. of Hrs. allotted : 6</b>
<b>Paper : Core Subject I</b>	<b>No. of Credits : 5</b>

**Title of the paper – Research Methodology**

**Objectives:**

- To develop acquaintance about the research methods used
- To inculcate the skills to formulate tools and techniques in research
- To prepare the students of design appropriate research report

**UNIT I**

Research – Definition – Objectives – Types: Pure, applied – Methods: Case Study, Survey – Research Problem – Definition, essentials, Sources – Research Design – Meaning, steps and significant.

**UNIT II**

Sampling – Meaning, steps criteria – Methods – Sampling error – Hypothesis – Concepts, steps, sources – Testing of Hypothesis – Chi-square test, ‘t’ test, ‘z’ test and ‘f’ test – Limitations.

**UNIT III**

Data Collection – Primary – Sources techniques – Observation – Interview types, essentials and limitations – Questionnaire & Schedule – Designing – Reliability & Validity – Scaling technique – Pre-testing – Pilot study.

**UNIT IV**

Data Processing: Meaning, steps – interpretation – Analysis of data – Types of Analysis – Tools of analysis – Correlation-regression, Multivariate analysis.

**UNIT V**

Report writing – Meaning, target groups – Format – steps in writing – Introduction to Areas of Research. Ethics in Report writing – Plagiarism – Submission of Report

**Text Book :**

Research Methodology : C.R.Kothari, Sulthan Chand & Sons, New Delhi.

**Reference Books :**

1. Methods of Social Survey and Research : S.R Bajpai, Kitab Ghar, Kanpur.
2. Research in Social Sciences : Pattenshetti, Sultan Chand & Sons, New Delhi.
3. Thesis and Assignment writing : Anderson J.Berry & Poole.M

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : M.Phil	Subject Code : 14MCRC12
Semester : I	No. of Hrs. allotted : 6
Paper : Core Subject II	No. of Credits : 5

### Title of the paper – Advanced Financial Management

#### UNIT – I

Financial Management – Meaning, Definition and Functions – Scope – Objectives – Key activities of Financial Management – Organization of Finance Section – An outline of Financial Systems in India. Financial Analysis – Financial Statements Analysis – Ratio Analysis – Cash and Fund Flow Analysis – Marginal Costing and Break Even Analysis – Social Cost benefit analysis.

#### UNIT – II

Capital Budgeting – Principles and Techniques - Pay back method – Discounted Cash Flow Method (DCF) – Time Adjusted (TA) – Techniques- Present Value (PV) – Net Present Value (NPV) Method – Internal Rate of Return (IRR) Method - Average Rate of Return – Technical Value Method. Analysis of Risk and Uncertainty – Definition of Risk – Sensitivity Analysis – Risk Evaluation Approaches – Risk Adjusted Discount Approach – Probability Distribution Approach – Decision Tree Approach.

Working Capital Management - Permanent and temporary working capital – Changes in working capital- Determinants of working capital- Computation of working capital – working capital financing – trade credit - bank credit- Commercial paper – Factoring.

#### UNIT - III

Cost of Capital – Definition – Importance - Assumptions – Explicit and Implicit costs – Measurement of specific cost – cost of equity – cost of debt – cost of retained earnings – cost of preference shares – computation of overall cost of capital. Capital Structure - Factors influencing financial decisions – Methods of financing – Theories of capital structure – capital gearing – Financial Leverages and Operating Leverage.

#### UNIT – IV

Dividend and Dividend Policy – Meaning, classification and sources of dividend – Factors influencing dividend policies – Theories of dividend decisions – Irrelevance and relevance theory – Generally accepted dividend policies.

#### UNIT – V

Mergers, Acquisitions and Takeovers – Reasons for merger – Legal and tax aspects of merger – Financial aspects of a merger – Purchase of a division/plant – Takeovers

International Financial Management – Foreign Exchange Market - Financing Exports – Foreign currency finance – Documents used in Foreign Trade – Foreign Exchange Exposure – Management of foreign exchange exposure.

#### Books Recommended

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|------------------------------------|---|
| 1. Financial Management            | : Khan and Jain, Tata McGraw Hill                           |
| 2. Financial Management            | : Prasanna Chandra, Tata McGraw Hill                        |
| 3. Financial Management and Policy | : Ravi M. Kishore, Taxmann                                  |
| 4. Financial Management and Policy | : James C. Van Horne, Prentice Hall Publications Pvt. Ltd., |

<b>DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)</b>	
<b>Course : M.Phil</b>	<b>Subject Code : 14MCRC13</b>
<b>Semester : I</b>	<b>No. of Hrs. allotted : 6</b>
<b>Paper : Core Subject Iii</b>	<b>No. of Credits : 5</b>

### **Title of the paper – Human Resource Management**

#### **UNIT - I**

Nature and Scope of Human Resource Management (HRM) - Significance - Environment Scanning of HRM - Functions of HRM - Mission, Objectives, Strategy and HRM - Corporate HRM Strategies - Role of HR Manager in 21<sup>st</sup> Century

#### **UNIT - II**

Impact of Recent Developments on Job Design and Job Analysis - Human Resource Planning - Integrated Strategic Planning and Human Resource Planning - Process of HR Planning - Corporate Strategies for Recruitment - Assessment of Recruitment Programme - Human Resource Development - Process and Techniques.

#### **UNIT - III**

Performance Appraisal - 360<sup>0</sup> Appraisal - Modern Methods - Managerial ethics in Appraisal - Employee Training and Development - Training Methods - Techniques of Management Development - Career Planning - Succession Planning - Career Development - Counselling.

#### **UNIT - IV**

Internal Mobility - Absenteeism - External Mobility of HR - Organisation change-Resistance to change and overcoming Resistance to change-Organizational Development - OD Process - OD intervention Strategies

#### **UNIT - V**

Job Evaluation - Techniques - Problems - Mechanism of Wage and Salary Administration - Types of Fringe Benefits - Recent Techniques in HRM - Human Resources Records - HR Audit - HR Research - HR Information System.

#### **Text Recommended:**

1. P. Subba Rao - Essentials of Human Resource Management and Industrial Relations, Himalaya Publishing House

#### **Books for Reference:**

1. C.S. Venkata Ratnam and K. Srivastava Personnel Management & Human Resources
2. P.C. Tripathi - Personnel Management and Industrial Relations -Sultan Chand
3. B.S. Bhatia and G.S. Batra - Human Resource Management -Deep & Deep Publications.
4. S. S. Khanka - Human Resource Management
5. A. M. Sheikh - Human Resource Development & Management
6. N. K. Sahni - Personnel Management -Kalyani Publishers New Delhi
7. Dale Yoder - Personnel Management and Industrial Relations
8. B. P. Singh, T. N. Chhabra, P.L. Taneja - Personnel Management and Industrial Relations.