

Course Structure and Syllabi
of
Pre-Ph.D COURSE WORK
in
COMMERCE



Department of Commerce
Deen Dayal Upadhyaya Gorakhpur University
Gorakhpur

Department of Commerce

DDU Gorakhpur University, Gorakhpur

(Faculty of Commerce)

Syllabus of Pre-Ph.D. Course in Commerce

Every student admitted in Commerce subject for the Pre-Ph. D. programme will be required to pass a course work of minimum 12 credits. The division of 12 credits course work is in two categories. Category-A (7 credits) courses are *compulsory* for all Ph. D. students of Commerce. Category-B (5-credits) courses are optional.

Course Nature	Course Code	Courses	Credit
<i>A-Compulsory Course (All Compulsory)</i>			
Compulsory Course	RPE 700	Research and Publication Ethics	1+1
	COM 601	Research Methodology	05
<i>B-Optional Courses (Any one course to be selected)</i>			
Subject Specific Areas	COM 602	Consumer Behaviour	05
	COM 603	Management of Transformation	05
	COM 604	Accounting Theory	05
	COM 605	Total Quality Management	05
Total			12 Credits

Programme Specific Outcomes

- PSO 1.** To explore new and cutting- edge approaches within the specific subject area.
- PSO 2.** To develop innovative research methods, techniques and perspectives that can have potential to advance knowledge.
- PSO 3.** To understand the concepts of business and their application in research.
- PSO 4.** To familiarise the students about issues of ethics in business thinking and practice.
- PSO 5.** For awareness about publication ethics and research conducts and misconducts.
- PSO 6.** To have an understanding of quantitative and qualitative methods of research.
- PSO 7.** To have a review of published research in relevant fields.
- PSO 8.** To have better understanding of specific research area.

(A-Compulsory Courses)

RESEARCH AND PUBLICATION ETHICS

(Course Code: RPE-700)

(Credits: 1+1)

Unit –I (Theory) Philosophy and Ethics, Introduction to Philosophy: definition, nature, scope, concept, branches Ethics: definition, moral philosophy, nature of moral judgment and reactions. Scientific Conduct, Research ethics, research Intellectual honesty and research integrity, copyright, Scientific misconduct: falsification, fabrication, and Plagiarism (FFP), Redundant Publication: duplication and overlapping publication salami slicing, Selective reporting, and misrepresentation of data

Unit –II (Theory) Publication Ethics: definition, introduction, and importance Best practice/standard setting initiative and guidelines: COPE, WAME, etc. Conflict and interest, Publication misconduct: definition, concept, problems that lead to unethical behaviour and vice versa, type, Violation of publication ethics, authorship and contributor-ship, Predatory publisher and journals, Avoiding Plagiarism. Preparing documents for MoUs, Confidentiality Agreements

Unit –III (Practice) Open access publication and initiatives SHERPA/RoMEO online resource to check publisher copyright and self-archiving policies, Software tool to identify predatory publication developed by SPPU Journal finder/journal suggestion tools viz. JANE, Elsevier Journal Finder, Springer, Journal Suggester, etc. Publication Misconduct, Subject Specific Ethical Issues FFP, authorship Complaints and appeals: examples and fraud from India and abroad. Software tools: Use of plagiarism software like Turnitin, Urkund, and other open-source software tools.

Unit –IV (Practice) Database and research metrics. Indexing database, Citation database: Web of Science, Scopus, etc. Research metrics: Impact factor of Journal as per journal citation report, SNIP, SJR, IPP, Cite Score Metrics: h-index, g-index, i-10 index, altmetrics.

Suggested Readings:

- (1) Bird, A (2006). Philosophy of Science. Routledge.
- (2) MacIntyre, Alasdair (1967) A short history of Ethics, London
- (3) P. Chaddah, (2018) Ethics in Competitive Research: Do not get scooped; do not get plagiarized, ISBN:978-9387480865
- (4) 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 Academics Press.
- (5) Resnik, D. B. (2011). What is ethics in research & why is it important? National Institute of Environmental Health Sciences, 1-10. Retrieved from <http://www.niehs.nih.gov/research/resources/bioethics/whatis/index.cfm>
- (6) Bcall, J. (2012). Predatory publishers are corrupting open access. Nature, 489 (7415), 179. <https://doi.org/10.1038/489179a>
- (7) Indian National Science Academy (INSA), Ethics in Science Education, Research and Governance (2019),ISBN:978-81-939482-1-7. http://www.insaindia.res.in/pdf/Ethics_Book.pdf

Research Methodology

Course Code: COM 601

Credits: 05

Unit I: Foundations of Research: Meaning, Significance and Type of research. Social Research, Scientific Research. Research Methods and Methodology. Research Process.

Unit II: Research Problem: Definitions of Research Problem, Selecting the Research Problem, Research Design: Meaning of Research Design, Need for Research Design, Features of a Good Design, Different Research Designs, Review of Literature: need, sources and method.

Unit III: Sampling & Research Data: Census and sample survey, Sampling Techniques. Sample Design and choice, Size of sample.

Meaning, Types and Method of data collection-Observation, Questionnaire, Interview, Schedule, Rating Scale, Check List, Field Work, Processing and Presentation of Data. Tabulation, Graphs, charts and Diagrams. Descriptive Statistics.

Unit IV: Elements of Hypothesis Testing: Concept of Hypothesis, Null and Alternative Hypothesis, Type I and Type II Error, Level of Significance and Critical Region, One-tail and Two-tail Tests, Procedure for Hypothesis Testing, Test of Significance: Large and Small Sample Tests, Chi Square Test and Goodness of fit, Contingency Table and Goodness of fit.

Unit V: Computer Application in Business Research: MS Word, MS Excel, SPSS, R. Preparation of Report, Presentation, Footnotes, References, Bibliography, Appendices.

Suggested Readings:

- Kothari, C. R.: Research Methodology: Methods and Techniques, New Age International Publisher, New Delhi
- Gupta, S.C. and V.K. Kapoor: Fundamentals of Applied Statistics (third edition), S. Chand & Sons Publications, New Delhi.
- Elhance, D.N.: Fundamentals of Statistics (Hindi Ed.)
- Gupta, B.N.: Statistics (fourth edition), Sahitya Bhawan Publication, Agra (UP).
- Young P.V.: Scientific Social Surveys and Research, New York.
- Doby J.T: An Introduction to Social Research.
- Wilkinson and Bhandarkar: Methodology and Techniques of Social Research, Delhi
- Krishna Swami and Rangnathan: Methodology of Research in Social Sciences, Delhi
- Cochrane, R: Advances in Social Research, Constable.
- Trivedi and Shukla: Research Methodology.
- Goodey and Hatt: Methods in Social Research.
- Garg, B.L., Karadia, R., Agarwal, F. and Agarwal, U.K.. An introduction to Research Methodology, RBSA Publishers.
- William G. Zikmund, Barry J. Babin, Jon C. Carr, Mitch Griffin, Business Research Methods, Cengage Learning.
- Donald R Cooper, Pamela S. Schindler: Business Research Methods-McGraw-Hill
- शुक्ला, एस0एम0 एवं एस0पी0 सहाय: सांख्यिकी विश्लेषण, साहित्य भवन पब्लिकेशन, आगरा, उ0प्र0।

Course Outcomes:

- CO 1. Enables the student to understand the Introduction of research methodology, Research Problem and Research Design
- CO 2. Enables the student to understand Sampling Theory and various methods of sampling.
- CO 3. Enables the student to understand the application of computer in economic Research.

CONSUMER BEHAVIOUR

Course Code: COM 602

Credits: 05

Unit1 (10Lectures)

Introduction: Nature, Importance and Scope of Consumer Behaviour; Application of Consumer Behaviour in Marketing, Determinants of Consumer Behaviour, Indian Consumers– Characteristics and Changing Profile.

Unit2 (10Lectures)

Individual Determinants of Consumer Behaviour: Needs and Motivation, Perception, Learning and learning theories, Attitude and attitude change, Personality and Life Style.

Unit3 (10Lectures)

External Determinants of Consumer Behaviour: Group Dynamics, Reference Groups and their Influence, Family- Role and Functions. Social Class, Opinion Leadership. Culture and sub-Culture, Cross Cultural understanding of Consumer Behaviour.

Unit4 (10Lectures)

Consumer Decision Making Process, Buying Motives, Types of Decision Making, Purchase Process, Rationality in buying, Diffusion of Innovation, Post-purchase Behaviour - Consumer Satisfaction, Cognitive Dissonance.

Unit5 (10Lectures)

Models of Consumer Behaviour: Nicosia; Howard-Sheth; Engle; Kollat and Blackwell Models, Organizational buying – Nature, Influences and Stages of Buying Process

Suggested Readings:

1. Schiffman, L.G. and Kanuk, L.L.: ConsumerBehavior.
2. Nair, SujaR,: Consumer Behaviour in Indian Perspective.
3. Loudon, David, L and Bitta, A.J. Dalla, : ConsumerBehaviour.
4. Bennet and Kasara Jan, : ConsumerBehaviour.
5. Peter J. Paul and Jerry C. Olson, : Consumer Behaviour and MarketingStrategy.
6. Nigel Bradley: Marketing Research – Tools and Techniques, Oxford University Press.

Course Outcomes:

CO: Objective of this course on Consumer Behavior is to present a comprehensive coverage of the subject with examples from the Indian Scenario.

CO2: This course also challenges students to understand the complexities of consumer needsand perceptions and translate them into effective Marketing Strategies.

CO3: The course will be focusing on the business buying process as well.

MANAGEMENT OF TRANSFORMATION

Course Code: COM 603

Credits: 05

Unit 1 (10 Lectures)

Introduction: Concepts of Transformation v/s change. Concept, Nature and Process of planned change, Resistance to change. Emerging Horizons of management in changing environment. Recent Developments in Corporate Leadership. Transformation Leadership. Charismatic Leadership.

Unit 2 (10 Lectures)

Leadership from Within: Concept, Need and Importance of developing leadership from within. Distinction between leadership from without and leadership from within Steps for developing leadership from within.

Unit 3 (10 Lectures)

Turnaround Management: Definition of sickness; Causes and Symptoms of sickness. Prediction of sickness. Revival of sick unit—Provisions of Companies Act, 2013. Behavioral, economic and technical issues in Turnaround Management.

Unit 4 (10 Lectures)

Business Process Reengineering (BPR): BPR as a tool of managing transformation. BPR- an imperative for survival. The reengineering imperatives in USA & Europe, the re-engineering imperative in India, Methodology to implement BPR. BPR & TQM.

Unit 5 (10 Lectures)

Management of Transformation through Technology and Innovation: Technological revolution- adoption and adaptation of technology, Problems of technology transfer. Innovative Technology- autonomous v/s induced inventions. Management of Technology in relation to organizational productivity and quality of work life.

Suggested Readings:

1. Sawhney, Mohan and Jeff Zabin: The Seven Steps to NIRVANA: Strategic Insights into e-Business Transformation, Tata McGraw Hill.
2. Bender, Peter Urs : Leadership from Within, McGraw India Ltd.
3. Hammer. M. and J. Champy: Reengineering the Corporation, Harper Business.
4. Khandwalla Pradip, : Turnaround Excellence: Insights from 120 cases, Response Books.
5. Noori, H. and Radford : Readings and Cases in Management of New Technology, Prentice Hall, New York.
6. Whittaker, D.H., Managing Innovations, Cambridge University Press, Cambridge.

Course Outcomes:

CO1: This course will help the students in understanding the importance and procedure of organizational transformation in today's dynamic world.

CO2: To understand an appreciation of the organizational changes on people.

CO3: To develop the skills for effectively communicating change.

ACCOUNTING THEORY

Course Code: COM 604

Credits: 05

Unit 1 Accounting: Definitions & Nature, Financial Statements and its uses, Measurement of Income- Different Concept of Income Measurement, Receipts of Net Income.

Unit 2 Accounting Theory: Concepts, Classification- Different Approaches to Theory Construction, Factors affecting accounting Environment, GAAP, Disclosure of Accounts Policies. IAS

Unit 3 Accounting Information Reporting: Nature and Objectives, General purpose and specific purpose reports, Qualitative Characteristics of Accounting information, Conceptual frame work of FASB and IASB.

Unit 4 IFRS: Role of IASB, Global Convergence of Reporting Standards- Needs, Obstacles in Convergence. Difference between IFRS and IAAS, USGAAP.

Unit 5 Contemporary Reporting Issues: Accounting for Price level Changes, Social Accounting, Segment Reporting, Interim Reporting, Human Resource Accounting, Value Added Reporting, Environmental Accounting, and Foreign Currency Translation.

Suggested Readings:

1. L.S.Porwal: Accounting Theory- An Introduction, Tata McGraw-Hill Publishing Co.
2. Jawahar Lal: Accounting Theory and Practices, Himalaya Publishing House.
3. Eldon. S. Hendriksen: Accounting Theory, Richard D. Irwin.
4. Ahmed Belkaoui: Accounting Theory, Quoram Books.
5. Vernonkam: Accounting Theory, John Wiley and Sons.
6. Jawahar Lal: Corporate Financial Reporting, Taxman.

Course Outcomes

- CO1: This course will provide the students an opportunity to learn the theory of accounting and also the new dimensions of accounting.
- CO2: To understand the convergence of accounting standard with international accounting
- CO3: To make aware with contemporary issues in Accounting.

TOTAL QUALITY MANAGEMENT

Course Code: COM 605

Credits: 05

Unit 1 Overview:

Introduction to Quality, Managing quality, Quality Management Philosophies, Focusing on customers, Process Management, Tools for process management.

Unit 2 Managerial Process for TQM:

Leadership and Strategic planning for TQM. Human Resource Development and Management for TQM. Organising for TQM.

Unit 3 Tools & Techniques:

Just-in-time system, Bench marking, Six Sigma—Concept, Technique and Culture, Zero Defect approach, Supply chain management, Total quality management in services.

Unit 4 TQM Implementation:

World Class Manufacturing, Reliability and Maintenance. Building and Sustaining Total Quality organization. Role of Quality certification and Quality awards.

Unit 5 Kaizen Strategies:

Introduction, Kaizen environment, implementing Kaizen. Business Process Reengineering, Kaizen vs BPR. Quality management in times of trouble and Quality management for transformation. Learning and knowledge Management.

Suggested Readings:

1. L.S.Porwal: Accounting Theory- An Introduction, Tata McGraw-Hill Publishing Co.
2. Jawahar Lal: Accounting Theory and Practices, Himalaya Publishing House.
3. Eldon. S. Hendriksen: Accounting Theory, Richard D. Irwin.
4. Ahmed Belkaoui: Accounting Theory, Quorum Books.
5. Vernonkam: Accounting Theory, John Wiley and Sons.
6. Jawahar Lal: Corporate Financial Reporting, Taxman.

Course Outcomes:

CO1: This course intends to introduce the concept of Total Quality Management, which hinges on continuous improvements as the core mission of management.

CO2: Enables the student to gain understanding of World Class Manufacturing.

CO3: It intends to explain concept and strategies for implementing and managing quality for product and services, to discuss various aspects and interfaces within and outside the system.