

**COURSES OF STUDIES  
FOR  
M. PHIL IN COMMERCE  
(Under Semester System)**



**(Academic Session 2017-18)**

**P. G. DEPARTMENT OF COMMERCE  
S. C. S. (AUTONOMOUS) COLLEGE,  
PURI, ODISHA-752001**

NAAC REACCREDITED – 'A' GRADE

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### COURSE STRUCTURE OF M.PHIL COURSES

PAPER	PAPER NAME	MARKS	CREDIT
<b>SEMESTER-I</b>			
101	RESEARCH METHODOLOGY	100	6
102	LITERATURE REVIEW & TEACHING ASSIGNMENT (50+50)	100	6
<b>SEMESTER-II</b>			
201	ACCOUNTING	100	6
202	DISSERTATION	100	6
	<b>TOTAL</b>	<b>400 MARKS</b>	<b>24</b>

## PAPER-101

### RESEARCH METHODOLOGY

- UNIT -1** Importance of Social Science Research , meaning and scope. Problems in social science research, Objective of research. Nature and Benefit of research. How to organise such research studies? Role of research Institution, Government . Voluntary organisation. Application of research finding to functional areas of business context of Social Science Research .Cost of research to society.
- UNIT -2** Determining the broad research problems and designing a scientific social research. Statement of the problem. Idealisation through literature survey and discussions. Designing the research features of a good and useful research hypothesis. Formulation of hypothesis, testing hypothesis and role of hypothesis social research.
- UNIT -3** Importance of data : Time series data and cross section data. Collection of data complete enumeration and sample survey. Random sampling and stratified random sampling. Processing data: Classification and tabulation. Use of statistical techniques like Regression Analysis and Co-relation . Processing through computer runs. Use of selected Computer packages in social research analysis of process data. Research finding and their interpretations.
- UNIT -4** Survey method of research: Importance of field survey. Collection of data from primary sources. Preparation of questionnaire. Pre testing of Questionnaires
- UNIT-5** Pilot study. How to conduct a pilot study? Determination of the sample size. Demographic characteristics of respondents. Case method of research: How it is different from conventional research. Usefulness of case study method of research.

#### BOOKS RECOMMENDED :

1. Young , P.V & Schmid , C.F: **Scientific Social Survey and Research.**
2. Goode & Halt : **Methods in Social Research ( Mc Graw Hill)**
3. J.John Ston : **Econometric Methods (New York Mc Graw Hill )**
4. C.R.Kothari : **Research Methodology methods and Techniques ( Wishwa Prakashan.)**
5. Trainnig in Research methodology in Social Science In India : Ram Chandran , P.ICSSR, New Delhi.

## PAPER-102

### LITERATURE REVIEW & TEACHING ASSIGNMENT (50+50)

In this paper teaching assignment is 50 marks & literature review is 50 marks.

- a) Under teaching assignment a student has to deliver a minimum of 10 UG Classes of 5 marks each under the supervision of HOD and at the end he has to submit the key notes of each class countersigned by the HOD.
- b) Under literature review the student has to review 5 international/national/state books/journals having ISBN/ISSN number which carries 50 marks.

## PAPER-201

### ACCOUNTING

- UNIT - 1 Accounting Nature, Objective and Scope, Role of Accountant in Modern Business. Branches of Accounting. GAAPs, Users of Accounting Information. Accounting Information System: Relevance, AIS and Business Organisation, Internal Control and AIS.
- UNIT-2 Accounting Theory: Need Classification and Foundation, Accounting environment , Approaches to the Formulation of Accounting theories.
- UNIT-3 Accounting Standard: ASB & IASB. Indian Accounting Standard vs International Accounting Standard. Conceptual Knowledge regarding All Indian Accounting Standard.
- UNIT-4 Contemporary issues in Accounting: Human Resources Accounting, Social Responsibility Accounting, and Environmental Accounting.
- UNIT -5 Analysis of Financial Statements: Cross Sectional Analysis & Time Series Analysis, Ratio Analysis, Corporate Disclosure Recent Trends Disclosure in Financial reporting, Segment Reporting, Annual Report of Companies.

#### **Books Recommended :**

- 1. Porwal L.S: Accounting Theory , Tata McGrawHill.**
- 2. Muhkerjee & Ray : Studies in Accounting Theory.**
- 3. Basu A.K. : International Accounting Harmonisation.**
- 4. Hadriksbn , H.S. : Accounting Theory**

## PAPER-202 DISSERTATION

During 2nd semester the student has to prepare and submit a dissertation under the supervision of a regular faculty. Before submission he/she has to make a pre submission presentation before all the faculties of the department. The dissertation will be examined in the viva voce by the internal/supervisor, HOD & one External examiner appointed by the COE in consultation with the concerned HOD.