

**VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT**

**M.PHIL. (COMMERCE)**

In force from Academic Year 2006-07

**PAPER I** RESEACH METHODOLOGY

**PAPER II** ADVANCED COMMERCE

**PAPER III** ADVANCED ACCOUNTANCY

OR

**PAPER III** ADVANCED STATISTICS

# VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT

M. Phil. (Commerce / Statistics)

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## Paper-I- Research Methodology

1. Nature and Scope of Social Research 10 %  
Approach to Social Research  
Basic procedures in Social Research  
Typology of Research: Basic Research, Applied Research, Action Research, Survey Research, Library Research, Laboratory Research AND  
Data collection Strategies: Primary data through communication, Observation and experiments, Methods of Collection of primary data, Different forms of Questionnaires, Sources of Secondary Data, Projective techniques.
2. Variable. Constant Attribute. Rule of Measurement. Type of Scales: Nominal, Ordinal, interval and Ratio Scales, Mathematical and Statistical analysis of scales, Scalling Techniques, Thurstone's scale, Likert's scale and Semantics differentials. 10 %
3. Sampling Techniques: Random, Stratified, Systematic, Convenience, Quota, Cluster and multistage sampling method, Determination of Sample size for both continuous data and attributes data. 20 %
4. Univariate Analysis: Summary Measures AND 20 %  
Bivariate Analysis: Correlation & Regression Analysis
5. Univariate Probability Distributions: Normal And Standard Normal distribution,  $\chi^2$ , t and F distributions and their properties. 30 %  
Hypothesis Testing (Applications of Normal,  $\chi^2$ , t and F): Null and Alternative hypothesis, type-1 & Type-II errors, Power of the test, level of significance, Small & Large sample tests of significance for one tailed and two tailed hypothesis. (Including ANOVA-One way & two way) as an application.  
Difference between parametric and non-parametric tests and non-parametric tests Sign test, median test, Mann-Whitney, Wilcoxon rank sum, Kruskal Wallis K.S. test of one and two sample problems.
6. Preparation of Research report of thesis: Basic Requirements Of A Good Report Or Thesis, Statement Of Scope And Limitations Of The Research, Methodology Followed, Use Of Scientific Language, Aids Of Clear Presentation, Presentation Of Results And Conclusions Of Research 10 %

**Note :** Use of Statistical Packages spss.

## **References:**

1. Jahoda & Cook : Research Methods in social Relations; Henry Holt and Company, New York: 1959
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4. Churchill: Marketing Research; University of Wisconsin—Madison Dawn Iacobucci, Northwestern University(2002)
5. Levin & Rubin : Statistics for Management; 7<sup>th</sup> Ed., 1994
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11. Good, W.(1952): Methods in social Research; McGraw Hill,
12. Neuman Lawrence W.; Social Research Methods: Qualitative and Quantitative; Prentice Hall (September 23,2005)
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# VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT

M. Phil. (Commerce)

## PAPER II ADVANCED COMMERECE

(To come in force from Academic Year 2006-07)

**A. RECENT DEVELOPMENT IN TRADING - INDIAN SCENARIO IN GLOBAL CONTEXT**

**B. SERVICES SECTOR.**

**1. RECENT DEVELOPMENTS IN BANKING SECTOR :**

Structure of Banking Sector in India, Economics of Banking Industry, Financial management of banks. Regulatory Framework - Recent Changes, Recent developments in Role of Banking; Banking Products, Indian Banking in Global Context - Challenges and Opportunities

**2. RECENT DEVELOPMENTS IN INSURANCE SECTOR;**

Structure of Insurance sector in India, economics of insurance industry, financial management of insurance companies, regulatory framework - recent changes, recent developments in Indian insurance industry business (products, coverage, competition etc.). Indian industry in global context - challenges and opportunities

**3 DEVELOPMENTS IN INDIAN FINANCIAL SYSTEM**

Overview of Indian financial system, Role of financial system in economic development. Recent trends in capital market. Recent trends and new developments in key financial instruments and intermediaries (Mutual fund, venture capital fund, factoring, etc.)

**4 EMERGING ROLE OF SERVICE INDUSTRIES**

Telecommunication, power, entertainment, hospitality, tourism, education, logistics, mass media, health care industry, etc.(overview and its significance in national economic development and financial management)

**C. ENTREPRENEURSHIP DEVELOPMENT:**

Concept, advantages, contribution to national economic development, role of EDI and other Institutions and Government policies for entrepreneurship development

**D MANUFACTURING SECTOR:**

Present scenario, India's position in global context, challenges and opportunities, contribution to national economic development, international business, financial management.

## **REFERENCES:**

- 1** Indian Financial System by Vasant Desai Himalaya Publishing House, Mumbai
- 2** Indian Financial System by G. Ramesh babu, Himalaya Publishing House, Mumbai.
- 3** Bank Financial Management by Indian Institute of Banking
- 4** Banking Law and Practice by N.Kumar, R. Mittal Anmol Publications Pvt. Ltd., New Delhi.
- 5** Risk Management and Insurance by C.Arther Williams, Michael Smith and Peter
- 6** Young, McGrawHill International Edition, New York
- 7** Insurance .Principles and Practices by m.N. Mishra S.Chand & Co.,New Delhi.
- 8.** Service marketing in India by Jha, Himalaya Publishing House, New Delhi.
- 9** Entrepreneurship - New Venture Creation by David Holt Prantice Hall India, New Delhi.
- 10** Entrepreneurship Developments - Problems and Practices Jasmer Singh Saini
- 11** Entepreneurship Development in India by C.B.Gupta and N.P.Siinivasan. sultan Chand & Sons.
- 12** Principles of Banking by Indian Institute of Banking and Finance, McMillan Pub. Ltd.
- 13.** Indian Journal of Commerce, All India Accounting Association.New Delhi.
- 14** 'Indian Management' Journal

# VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT

## M. Phil. (Commerce)

### PAPER III ADVANCED ACCOUNTANCY

(To come in force from Academic Year 2006-07)

#### A. ACCOUNTING THEORY:

1. History and Evolution of Accounting Theory
2. Generally Accepted Accounting Principles (GAAP)
3. Indian and International Accounting Standards
4. Behavioral approaches to accounting

#### B. FINANCIAL ACCOUNTING:

1. Accounting for VAT
2. government Accounting System : overview

#### C. COST AND MANAGEMENT ACCOUNTING

1. Environmental Accounting
2. Social Responsibility Accounting
3. Strategic Cost Management
4. Management Control Systems
5. Rationale Of Various Decision. making Techniques
6. Cost And Management Audit
7. Analysis Of Financial Report
8. Business Valuation

#### D. FORENSIC ACCOUNTING

#### E. TAXATION

1. **INDIRECT TAXES** : Overview of indirect tax system in India, constitutional provisions for indirect taxes, [(GST, VAT, EXCISE, SERVICE TAX (overview, rationale, advantages from nation's point of view )]
2. **DIRECT TAXES** : Overview of direct tax system in India

#### F. OTHERS:

Corporate Governance

## REFERENCES:

1. Accounting Theory : An introduction by L.S. Porwal, Tata McGraw - Hill Publishing Co. Ltd., New Delhi.
2. Accounting Theory by Jawaharlal, Himalaya Publishing House, New Delhi.
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4. International Accounting - A user perspective by Shahrokh M. Saudagaran, Taxman India Ltd., New Delhi.
5. New Vistas In Accounting (Set) by ICAI University, Hyderabad.
6. Advanced Accounting with Accounting Standards by Ravi Kisliore. Taxmann Publications Ltd. New Delhi.
7. Illustrated Guide to Accounting Standards by D G. Sharma and Srinivasan Anand, Taxman Publications Ltd., New Delhi.
8. Advanced management Accounting by Ravi Kisliore. Taxmann Publications Ltd., New Delhi.
9. Corporate Governance (modules of Best Practices) by The Institute of Company Secretaries of India.
10. Management and Cost Accounting by Colin Drury. Taxmann Publications Ltd., New Delhi.
11. Management Control Systems by P. Sarvanavel. Himalaya Publishing House, New Delhi.
12. Management Control Systems Hy Anthony and Govindrajan. Tata McGraw Hill Publishing Ltd., New Delhi.
13. 'Management Accountant' journal of ICWAI, Kolkatta.
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# VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT

## M. Phil. (Commerce / Statistics)

TO Be In Force From Academic Year 2006-2007

### Paper- III - Advanced Statistics

1. **Time Series Models And Economic Forecasting:** Exploring Data Patterns And Choosing A Forecasting Technique, Moving Average And Smoothing Methods, Auto Regressive Models, Moving Average Models, ARIMA Models, Box-Jenkins (ARIMA) Methodology, Exponential Smoothing, Judgmental Elements in forecasting some case studies from the Fields Of Marketing And Management. **30 %**
2. **Total Quality Management & Quality Control:** Quality Improvement Through Statistical Methods-Statistical Quality Control (Review of Control Charts and Acceptance sampling plans) ; Process Capability Analysis, Experimental Design And Taguchi's Method; Quality Management-Quality Function Deployment, Innovative Adoption And Performance Evaluation, Tools For Continuous Quality Improvement, Some Weil-Known Quality Awards, Quality Control In Service Sector-Some Case Studies And Applications. **15 %**
3. **Multivariate Analysis:** Revision Of Matrix Algebra, Multiple Regression Analysis, Preliminary Idea Of Factor Analysis, Use Of Eigen Values & Eigen Vector, Introduction To Elementary Factor Analysis. **15 %**
4. **Econometric Methods:** Linear Probability Model, Simultaneous Equation Models, Identification Problem. Generalized Least Squares, Weighted Least Squares And Two-Stage Least Squares-Some Practical Applications. **15 %**
5. **Operation Research:** Revision of L.P.P. & Inventory Control, Selective Approaches To Multi-Item Inventory Control, Goal Programming, PERT/CPM, Sequencing. **25 %**

**Note :** Use of statistical Packages spss

## Reference:

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2. Barndorff -Nielsen O E , Cox D, Hinkley D V :Time Series Models in Econometrics, Finance and Other Fields, Chapman & Hall, CRC Press
3. Cromwell Jeff B, Labys Walter C, Hannan Michael J , Terraza Michel: Multivariate Tests for Time Series Models, Sage Publications Inc
4. Chatfield Christopher: Time Series Forecasting, CRC Press
5. Shumway Robert H, Stoffer David S: Time Sries Analysis and Its Applications, Springer
6. Chatfield Chris .The Analysis of Time Series, CRC Pass
7. ' Mills' Terence C. :Time Series Techniques for Economists, Cambridge University Press
8. Dominique M , Parsons Leonard J , Schultz Randnll L.: Market Response Models: Econometric and Time Series Analysis, Springer
9. Hopper A.G.: Basic Statistical Quality Control; McGraw Hill, London
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26. Mukhopadhyay Parimal :Applied Statistics, Books and allied (P) Ltd, Calcutta
27. Swarup K., Gupta P. K. and Man Mohan: Operations Research, S. Chand & Co., New Delhi.
28. Feller, W.: An introduction to probability theory and application. Vol.1, 3<sup>rd</sup> Ed., John Wiley.
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