

**Dr. B. R. AMBEDKAR OPEN UNIVERSITY  
FACULTY OF COMMERCE  
DEPARTMENT OF COMMERCE**

**SYLLABUS FOR M.PHIL. & PH.D PROGRAMME  
RESEARCH METHODOLOGY (PAPER -I)**

**UNIT – I: RESEARCH – A THEORETICAL FRAMEWORK**

Concept of Business Research – Nature and Scope of Research - Importance of Research in Business Decisions – Types of Research – Objectivity of Research – Utility of Business Research Process.

**UNIT – II: ORGANIZATION OF RESEARCH**

Survey of Literature in Commerce and Management – Identification of Research Problem – Formulation of Research Problem - Research Design – Formulation of Hypotheses – Testing of Hypotheses.

**UNIT – III: DATA COLLECTION**

Sources of Data – Primary, Secondary and Sources including Internet – Methods and Techniques of Data Collection – Sampling Methods including major steps in Sampling, - Random and non-Random Sampling Methods - Determination of the size of the Sample. Questionnaire Designing – Preparation of a Questionnaire - Scaling and Measurement Techniques - Comparative and Non-comparative Scales including Thurstone – Likert – Guthmann – Semantic Differentials Theoretical issues in Scaling.

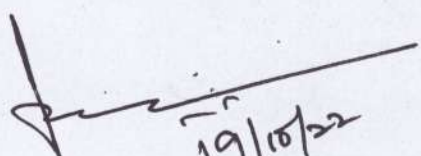
**UNIT – IV: DATA PROCESSING AND ANALYSIS**

Editing – Coding - Tabulating and Presenting Data through Computers - Description of Data and Inferences from sample data – Correlation, - Association of Attributes - Application of Multivariate Analysis - Regression Analysis - Discriminant Analysis - Factor Analysis - Cluster Analysis - Multi dimensional scaling and Conjoint analysis with the help of software packages like SPSS and Excel.

**UNIT – V: REPORT WRITING AND PRESENTATION**

Types of Research Reports including Theses - Project Reports - Committee Reports – Essentials of a Good Report Writing – Presentation of Business Research Reports to Clientele.

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**Name of the Research Scholar:** Ms. G. Ramyasree (Admn No. 20110001)  
**Programme:** Ph.D. in Commerce (2020-21 Batch)  
**Research Areas:** Human Resource Management

**Research Topic:** "Academic Leadership in Higher Education Institutions in Telangana State".

**PAPER-II: SYLLABUS FOR PRE-PH.D. EXAMINATIONS-2022**

**UNIT-I: INTRODUCTION**

Human Resource Management -Meaning- Definition - Objectives - Functions - Scope - Importance - HRM in India - Evolution of HRM - Computer Application in Human Resource Management - Qualities of a good Human Resource Managers - Human Resource Planning - Job Analysis, Job description and Job Specification.

**UNIT-II: HUMAN RESOURCE PLANNING**

Human Resource Planning: Concept - Objectives - Factors affecting HR Planning - Process of HR Planning - Problems in HR Planning. Recruitment: Objectives – Process - Sources and Methods of Recruitment – Selection: Concept – Selection - Procedure –Tests and Interview - Placement - Induction - Promotion – Transfer - Termination.

**UNIT-III: EMERGING TRENDS IN HRM**

Hybrid Work Model - HR Analytics – HRIS (Human Resource Information System) - Automation and Augmenting the hiring processes - HR Accounting, HR Auditing, Strategic HRM- New Roles of the Modern Human Resource Managers - Future of HRM.

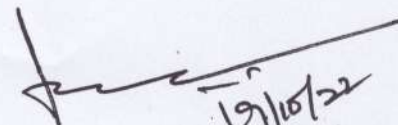
**UNIT-IV: INTRODUCTION TO LEADERSHIP**

Leadership: Meaning and Definition- Types and Traits of Leadership – Theories of Leadership - Leadership Approaches – Leadership Communication and Motivation – Role of leadership in Decision Making- Leadership styles and strategies.

**UNIT-V: ACADEMIC LEADERSHIP**

Academic Leadership: Concept- Structure and Hierarchy in Academic Leadership – Vision Statement Vs University Charter. Administration: Academic Administration Vs General Administration – Academic Programmes – Undergraduate, Post Graduate - Research Programmes: Fellowship, Doctoral and Post-doctoral. Industry - Institutional Collaborations- Role of Quality Assurance – Role of Research and Development in Institutional Development. Impact of Academic Leadership on Institutional Excellence.

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**Name of the Research Scholar:** Ms. N.Supriya (Admn No. 20110005)

**Programme:** Ph.D. in Commerce (2020-21 Batch)

**Research Areas:** Human Resource Management

**Research Topic:** "An Integration of Artificial Intelligence in Recruitment and Selection of Employees - A Study of Select IT Firms in Hyderabad"

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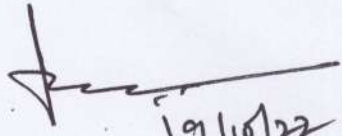
**UNIT-IV: ARTIFICIAL INTELLIGENCE**

Artificial Intelligence and Machine Learning - Meaning - Overview of the historical developments - AI Approaches - System and Modern - Potential Application areas in Artificial Intelligence - Artificial Intelligence in Decision Making.

**UNIT-V: ARTIFICIAL INTELLIGENCE IN RECRUITMENT AND SELECTION PROCESS**

Modernity of Recruitment and Selection tools - HR Dashboarding, Chatbots, Cloud Solutions, Language Processing, Digital Assistants, Automated Solutions, etc.; Role and importance of AI in Recruitment and Selection - Impact of AI in Recruitment in Selection - Pros & Cons - Ethics of AI-Enabled Recruiting and Selection in Service Organizations.

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**Name of the Research Scholar:** Mr. Sreeram Daida, ( Admn No: 20110002 (Ph.D.)

**Programme:** Ph.D in Commerce (2020-21 Batch)

**Research Area:** Finance

**Research Topic:** "Financial performance of select commercial banks in India - A comparative study"

**PAPER-II: SYLLABUS FOR PRE-PH.D. EXAMINATIONS-2022**

**UNIT-I: INTRODUCTION TO FINANCE**

Introduction to finance, meaning of finance definition of finance, Nature and scope of finance, Objectives of finance, Need of finance, The finance function, Evaluation of finance function, Importance of finance function, Goals of finance function.

**UNIT-II: FINANCIAL MANAGEMENT**

Nature, scope and objectives of financial management. Working capital management- Concept, components, Determinants of working capital and estimation of working capital. Dividend policy and valuation of the firm ( Theory Only).

**UNIT-III: CAPITAL STRUCTURE**

Cost of capital- Concepts of cost, Measurement of specific costs of capital and Firms' weighted average cost of capital.Capital structure decision- Leverage Analysis: Concepts of operating and Financial Leverage, capital structure and value of the firm- capital structure theories.Capital Budgeting decisions: Pay back Period, NPV- IRR – ARR ( Theory and Problems).

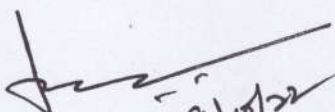
**UNIT-IV: BANKING FUNDAMENTALS AND INTRODUCTION TO INDIAN BANKING SYSTEM**

Fundamentals in Banking- Banks' Financial Statements and its Analysis, Non-Performing Assets, Recent Trends in Banking. Indian Financial System – Nature , Evolution and Structure. The Origin and Growth of Banking – History , The Indian Banking System , Commercial Banking in India , functions of Commercial banks , Commercial banks and Economic Development( Theory only).

**UNIT- V: SOURCES AND USES OF FUNDS IN A BANK**

LOANS AND ADVANCES: General rules of sound lending, forms of lending, Types of loans and advances, Determining creditworthiness, Sources of Credit information.OPERATIONAL NORMS: BASEL Accord - I, II and III, Statutory Liquidity Ratio (SLR), Cash Reserve Ratio (CRR), Base Rate System (BRSELECTRONIC BANKING: Electronic Fund Transfer System (EFT) - NEFT -RTGS, Operation and Security encryption of Online Fund Transfer, Digital Signature, Electronic Cheque Payment System)(Theory only).

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**Name of the Research Scholar:** Ms. Zeenath Jahan, ( Admn No: 20110003 (Ph.D.)

**Programme:** Ph.D in Commerce (2020-21 Batch)

**Research Area:** Finance

**Research Topic :** "Impact of E-Banking on Operational Performance and Service Quality of Banking Sector in Select Public and Private Banks"

**PAPER-II: SYLLABUS FOR PRE-PH.D. EXAMINATIONS-2022**

**UNIT-I: INTRODUCTION TO FINANCE**

Introduction to finance, meaning of finance definition of finance, Nature and scope of finance, Objectives of finance, Need of finance, The finance function, Evaluation of finance function, Importance of finance function, Goals of finance function.( Theory only).

**UNIT-II: FINANCIAL MANAGEMENT**

Nature, scope and objectives of financial management. Working capital management- Concept, components, Determinants of working capital and estimation of working capital. Dividend policy and valuation of the firm ( Theory only).

**UNIT-III: CAPITAL STRUCTURE**

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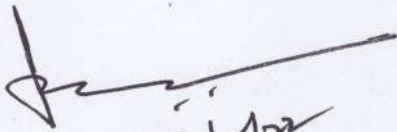
**UNIT-IV: COMMERCIAL BANKING AND CENTRAL BANKING**

Commercial Banking- Meaning, Definition, Types, Functions, Sources of Bank's income, Credit creation- Basis, process, Leaf and Cannon Criticism, Limitation; Unit Banking and Banch Banking, Commercial Banks and Economic Development. Central Banking- Meaning, Definition, Credit Control; Reserve Bank of India- Organisation, Functions, Role of RBI in Economic Development ( Theory only).

**UNIT -V: OPERATIONS AND SERVICES OF BANKS**

Nature of banking, Functions of Banker- Raising funds, Lending of Money, Agency services, Miscellaneous services. Operation of Bank Accounts- Fixed Deposits, Saving Deposit Account, Recurring Deposit Account, Types of loans and Advances. Electronic Banking- Models, Complete Centralised Solution, Features of CCS, Advantages and Constraints of E- Banking, Online Banking Services, Security Aspects and Hurdles ( Theory only).

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**SYLLABUS OF M.PHIL, PART – 1 EXAMINATIONS-2022**  
**PAPER –II: HUMAN RESOURCE MANAGEMENT**

**UNIT – 1: HRM&HRP – INTRODUCTION**

Human Resource Management: Definition – Nature & Scope – Importance – Evolution – Objectives – Functions – Characteristics – Factors – Challenges – Changing Role of HR Manager – HRM Vs HRD – Traditional HRM Vs Strategic HRM – Organising HR Department – HR Policies – Recent Trends in HRM. Job Analysis: Meaning – Objectives – Process – Techniques – Job Design – Job Enlargement – Job Enrichment – Concepts & Meaning. Human Resource Planning: Definition – Need – Objectives – Process – Factors Affecting HRP – Advantages & Limitations.

**UNIT – 2: RECRUITMENT, SELECTION, TRAINING & DEVELOPMENT AND CAREER PLANNING & DEVELOPMENT**

Recruitment: Meaning – Sources – Methods – Recent Recruitment Practices. Selection: Meaning – Procedure- Types of Tests – Interview – Types of Interview – Steps in Interview Process – Induction & Placement. Training & Development: Concepts and Objectives – Training Vs Development – Methods of Training & Development – Evaluation of Training & Development Programs. Career Planning & Development: Meaning and Stages – Career Planning – Meaning – Features – Objectives – Benefits – Career Planning Vs Manpower Planning – Career Model – Steps Involved in Establishing Career Development.

**UNIT – 3: PERFORMANCE MANAGEMENT**

Performance Appraisal: Meaning – Objectives – Process – Methods: Traditional & Modern Methods – Advantages & Disadvantages – Potential Appraisal. Performance Management: Meaning – Importance – Performance Appraisal Vs Performance Management – PM Cycle – Development and Implementation – Prerequisites – Talent Management – Competency Management. Ergonomics: Meaning – Evolution – Reasons to use Ergonomics – Micro & Macro Ergonomics – Impact of Ergonomics on Employee Performance. Job Satisfaction: Definition – Importance – Factors Influencing Job Satisfaction – Measuring Job Satisfaction.

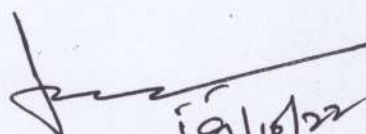
**UNIT -4: COMPENSATION MANAGEMENT & EMPLOYEE ENGAGEMENT**

Compensation: Meaning – Wage Concepts – Methods of Wage Payment. Reward Management: Definition – Aims – Concept of Total Rewards – Components of Total Rewards System – Financial Rewards & Non-Financial Rewards. Welfare: Meaning – Objectives – Statutory and Non-Statutory Measures – Special Provisions for Women - Social Security: Concept – Measures Social Security. Employee Engagement: Concept – Components – Drivers of Employee Engagement.

**UNIT -5: EMPLOYEE GRIEVANCE MANAGEMENT, COLLECTIVE BARGAINING, EMPLOYEE'S PARTICIPATION**

Employee Discipline: Meaning and Definition – Importance – Causes – Forms – Disciplinary Action – Domestic Enquiry. Grievance Handling: Meaning and Definition Importance – Process – Practices. Collective Bargaining: Concept – Process – Pre-requisites – New Trends in Collective Bargaining. Employee's participation in Management: Meaning and Definition – Objectives – Forms of Employee Participation.

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**SYLLABUS FOR M.PHIL PART – II EXAMINATIONS-2022**  
**PAPER – II : MARKETING MANAGEMENT**

**UNIT – 1: MARKETING MANAGEMENT**

Concepts of Marketing – Evolution of Marketing – Marketing Vs. Selling – Marketing Goals and Functions – The Marketing Process – Role of Marketing in a Globalized Economy – Marketing Environment – Internal and External Factors – Scanning the Marketing Environment - Emerging Trends in Marketing Services: Meaning and Definition – Reasons for Growth of Service Sector – Characteristics – Classification of Services - Element of Marketing Mix in Services Marketing – Service Quality and its Dimensions – Building a Brand for Service Product.

**UNIT – 2: CONSUMER BEHAVIOR**

Consumer Behavior : Meaning and Importance – Classification of Consumers – Buyer Vs. User – Factors Influencing Consumer Behavior – Personal Factors – Psychological Factors – Social Factors – Cultural Factors Consumer Decisions and Levels – Consumer Decision Making Process – Types of Purchase Decisions – Stages in Decision Making Process – Models of Buyer Behavior – Post – Purchase Behavior – Cognitive Dissonance – Industrial Buying Behavior.

**UNIT – 3: PRODUCT AND PRICING**

Product : Meaning – Product Hierarchy and Levels – Product Line – Product Mix Classification of Products – Marketing Strategy for Different Types of Products – Product Diversification – Concept of New Product – Categories of New Products – Stages in New Product Development. Product Life Cycle – Stages and its Management. Pricing : Meaning and Definition – Pricing Policy : Meaning and Objectives – Factor Influencing Pricing Decisions – Pricing Methods and Strategies.

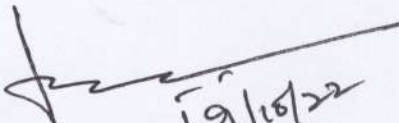
**UNIT – 4: PROMOTIONAL MIX**

Promotional Mix – Meaning – Advertising : Meaning and Definition – Role of Advertising in Promotion Mix – Objectives of Advertising – Types of Advertising – Major Advertising Decisions. Personal Selling: Meaning & Significance – Required Skills for Good Sales Personnel – Steps Involved in Personal Selling – Sales Promotion: Objectives – Nature, Scope, Sales Promotion Methods: Decisions in sales Promotion: Consumer Sales Promotion, Dealer Sales Promotion, Business Promotion – Role of Sales Promotion – Public Relations: Meaning & Functions – Publicity.

**UNIT – 5: DISTRIBUTION CHANNELS & STRATEGIES**

Concept of Distribution – Classification of Channels of Distribution – Distribution Strategies – Physical Distribution – Channel Mix – Channel Design and Channel Choice – Factors Affecting Choice of Distribution Channels - Criteria for Evaluating Channel Alternatives – Channel Conflict – Conflict Resolution Strategies – Distribution System in India. Role of Digital marketing.

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**PAPER –II: FINANCE AND ACCOUNTING**

**BLOCK – I: FINANCIAL SYSTEM AND MARKETS**

**Unit – 1: Financial System – An Overview:** Meaning and Importance – Structure of Financial System – Emerging Financial System – Evolution of Financial System in India – Financial System and Economics Development – Functions of Financial System.

**Unit – 2: Financial Markets – An Overview:** Meaning of Financial Markets – Importance and Functions of Financial Markets – Constituents of Financial Markets – Financial Intermediaries – Interest Rates – Risk and Return – Growth and Development of the Financial System – Financial Markets in the Global Scenario.

**BLOCK – II: INTRODUCTION TO INTERNATIONAL FINANCIAL MANAGEMENT**

**Unit – 3:** An Overview of International Financial Management: Meaning – Features of International Finance – Scope of International Finance – International Financial Management and Domestic Financial Management – Factors influencing Growth of International Finance – International Monetary System (Theory only).

**Unit – 4: Financial Management – An Overview:** Finance Function in a Corporate Enterprise – Scope of Financial Management – Finance Function: Managerial and Routine – Managerial Finance Function: Modern Approach to Financial Management – Investment Decisions – Financing Decisions – Dividend Decision – Risk Return Trade Off – Role of Finance Manager – Goals and Objectives of Financial Management – Profit Maximisation – Wealth Maximisation – Organisation of Financial Management Function.

**BLOCK–III: WORKING CAPITAL MANAGEMENT**

**Unit – 5: Working Capital Management:** Concepts of Working Capital – Need for Working Capital – Determinants of Working Capital – Types of Working Capital – Estimating Working Capital Requirements.

**Unit – 7: Cash Management:** Motives for Holding Cash- Facets of Cash Management – Cash Planning – Managing the Cash Flows – Accelerating Cash Inflows – Decelerating Cash Outflows – Determining Optimum Cash Balance – Investment in Marketable Securities – Cash Management Strategies.

**Unit – 8: Receivables Management:** Meaning – Objectives of Receivables Management – Costs of Credit Extension – Benefits of Credit Extension – Credit Policy – Aspects of Credit Policy – Credit Terms – Credit Standards – Credit Analysis – Collection Policy – Effects of Change in Credit Policy – Factoring – Types of Factoring – Illustrations.

**BLOCK – IV: ACCOUNTING AND COST ACCOUNTING FRAMEWORK**

**Unit -9: Accounting Principles and Standards:** Meaning and Nature of GAAP – Accounting Concepts – Accounting Conventions – Selection of Accounting Principles – Essential Features of Accounting Principles – Nature of Accounting Standards – Need for Accounting Standards – Formulation of Accounting Standards – Standard Setting Bodies – Problems in Standards Setting – Standards Setting in Different Countries – Description of Accounting Standards Issued by ASB



of ICAI – Reasons for Slow Progress of ASB in Standards Setting – Suggestions for Strengthening the Performance of ASB.

**Unit -10: Cost Accounting:** Nature and Scope, Need, Objectives - Cost Concepts - Installation of Costing System - Cost Accounting its relationship with Financial Accounting and Management Accounting - Cost Accounting Standards - Cost Classification - Cost Sheet - Books of Accounts – Integral and Non Integral Accounting - Reconciliation of Cost and Financial Accounts (Including Problems).

**Unit- 11: Marginal, Absorption and Differential Costing:** Marginal Cost: Meaning, Features - Absorption Cost: Meaning, Pros and cons – Marginal Costing Vs Absorption Costing - Preparation of Income Statement under Marginal Costing and Absorption Costing - Differential Costing: Meaning of Differential Cost, Marginal Cost Vs. Differential Cost, Characteristics of Differential Costing, Managerial Applications of Marginal & Differential Cost Analysis.

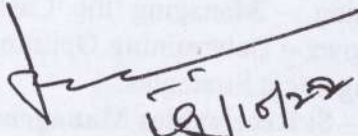
### **BLOCK – V: CONTEMPORARY ISSUES IN MANAGEMENT ACCOUNTING**

**Unit-12: Management Control Systems** – Characteristics (Technical Considerations & Behavioural Considerations) – Problems in implementing an effective Management Control System – Anticipating and avoiding the problems – Indirect costs of MCS – Design and Evaluation of MCS- Organizational Ethical code of conduct and Management Accounting and Control System Design. (Theory only).

**Unit- 13: Analysis of Financial Statements:** Financial Statements – Meaning – Objectives – Types – Uses – Limitations -Techniques of analysis of financial statements: Ratio Analysis: Meaning – Types of Ratios- DuPont Analysis. Funds Flow Analysis – Meaning – Preparation of Funds Flow Statement – Cash Flow Analysis – Meaning - Preparation of Cash Flow Statement as per Ind AS-7.

**Unit-14: Human Resources Accounting and Responsibility Accounting:** Human Resources Accounting – Concept – Objectives – Approaches- Limitations (Theory only) Responsibility Accounting – Concept – Steps – Responsibility Centre – Types of Responsibility Centres: Cost Centre, Revenue Centre, Profit Centre and Investment Centre – Preparation of Responsibility accounting reports.

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