SHRI GURU RAM RAI UNIVERSITY

[Estd. by Govt. of Uttarakhand, vide Shri Guru Ram Rai University Act no. 03 of 2017 & recognized by UGC u/s (2f) of UGC Act 1956]

SYLLABUS FOR

Pre-Ph.D Program in Commerce

School of Management and Commerce Studies

(w.e.f. 2024-2025)

Shri Guru Ram Rai University, Patel Nagar, Dehradun, Uttarakhand-248001

Ph.D. in Commerce

OUTCOME BASED EDUCATION

Program Outcomes (POs)

PO1	Apply Knowledge of commerce and its applications in complex business operations
PO2	Analyze and formulate research by using various tools and techniques of financial statement analysis.
PO3	Employ innovative knowledge and imaginative methods including research design.
PO4	Investigation of problems using research based knowledge for developing business plans.
PO5	Ability to have conceptual knowledge of accounting and acquire skills of maintaining accounts using modern tools and techniques
PO6	Develop general business functions while keeping in mind societal, health, safety, legal and cultural issues impacting organizations
PO7	Create, select and apply appropriate techniques, resources and modern software's tools in research for the benefit of the society and industry.
PO8	To explore more in particular area, finding problem and give the appropriate suggestion for improvement
PO9	An ability to familiarize with ethical issues in educational research, including those issues that arise in using quantitative research and make them employable in reputed higher institutions.
PO10	Function effectively as an individual, and as a member or leader in diverse teams and in multi-disciplinary settings and become a life-long learner.

Program Specific Outcome (PSOs)

PSO 1	To familiarize the students with regard to the problems identification, research methodology, research design and analysis of the data
PSO2	Imbibe critical thinking skills in understanding administrative issues and problems pertaining to trade and commerce
PSO3	To recognize the need of Commerce and its application in Research

Preamble

Keeping pace with the disciplinary advances of the field, the Pre -Ph.D. coursework in SGRRU aims to facilitate the acquisition of specialized knowledge in the field of management and commerce required for undertaking research and practice. It recognizes multiplicity in ways and means of knowledge-creation and its application in practical field. To this end students will be familiarized with perspectives, pedagogy and their implications. The course would allow students to nurture their academic interests in specialized domains of Hospital Administration, along with the quest for personal growth and advancement. As per the university ordinance, the research scholars who are provisionally registered for the Ph.D. Programme will undergo a Pre-Ph. D. Coursework. The following guidelines need to be followed for successful implementation/completion of the course work: Programme Structure. The Pre-PhD course work shall comprise of One Semester (i.e. Six Months) in which there shall be two compulsory papers and two papers related to their area of specialization:

Eligibility for admission:

An applicant fulfilling the following criteria shall be eligible to appear in RET(Research entrance test). Any applicant who has passed Post Graduation Degree examination with 55% marks or with an equivalent Grade point Average(GPA) in relevant discipline. Relaxation of 5% in the required percentage of marks will be given to applicants belonging to SC/ST/OBC (non-creamy layer)/differently-abled categories.

Duration of the Programme: At-least 3 years and maximum 6 years and any kind of relaxation is as per the University rules.

STUDY&EVALUATIONSCHEME

Ph.D. in Commerce

S. No.	Course Category	Course Code	Course Name	Periods				Evaluationscheme		Subject Total
				L	T	P	C	Sessional (Internal)	External	
Theory										
1	Research Methodology	REMO-101		3	1	0	4	20	60	80
2	Research &Publication Ethics	RPEC-102		1	1	0	2	10	30	40
3	Principles and Practices of Management	PAPM-103		3	1	0	4	20	60	80
4	ElectiveI/II/III			3	1	0	4	20	60	80
Practical	Field Work						4	80		80
			Total				18			360

L—Lecture,T—Tutorial,P—Practical,C—Credit

Programme Structure

The Pre-Ph.D. course work shall comprise of One Semester (i.e. Six Months) in which there shall be two compulsory papers and two papers related to their area of specialization:

Examination Scheme:

Student must select any one elective

Elective courses:

I	ITLP104	Income Tax law and Practice	4(3+1)	4	80
II.	ADFM104	Advance Financial Management and Finance Theories	4(3+1)	4	80
III	FMAS104	Financial Markets and Institutions	4(3+1)	4	80
		Total	4	4	80

Course code	:REMO-101				
Course Name	: **Research Methodology**				
Semester	:1st				
		L	T	P	C
		3	1	0	4

L-Lecture T—Tutorial P—Practical C—Credit

Course Objectives:

To create an understanding of the basic orientation, philosophy and methods of research enquiry

Course Content:

Unit 1: Concept & amp; Types of Research

Meaning and Importance of Research- Types of Research- Selection and formulation of Research problem, Research design, Classification of Research, Pure and Applied Research, Exploring and Formulative Research, Descriptive Research, Diagnostic Research/Study, Evaluation research/studies, Action Research, Experimental Research, Analytical Study of Statistical Method, Historical Research

Unit II : Methods and Research

Surveys, Case-Study, Field Studies, General Study of various Methods including Survey Method, Interdisciplinary method, case study method, Sampling method, Statistical Method, Observation Method, Interview Method, Schedule Method, Questionnaire Method, Documentary Method, Library Method, Historical Method and Scientific Method, Characteristic features of Scientific Method, Empirical Verifiable, Cumulative, Self- Correcting, Deterministic, Ethical & amp; Ideological neutrality(Value free)

Unit III: Data Collection and Data Analysis

Collection, Objectives and Classification of Data, Aims, Methods and Objects of Tabulation of Data, Forms and Processes of Interpretation and Presentation of Data. Primary, Secondary and Tertiary data. Construction and adaptation of instruments, administration of questions and tests, tabulation of data. Data organization in SPSS & amp; Excel, graphical representation of data. Definition and Aims of Content Analysis, Problems of Content Analysis, Computer and Content Analysis Discussion and Interpretation, Testing of Hypothesis: Logical and Statistical Techniques.

Unit IV: Report Writing

Locating Information on a Topic of Interest. Acquiring copies of Articles of Interest, the nature of Scientific Variables, Conceptual versus Operational Definitions of Variables, Level of Measurement, Various Paradigms Including Formism, Mechanism, Organicism, Pragmatism. The Basic Format for a Research Report, Identification of the parts of a Research Report, Citation and Referencing Styles, Essentials of Report Writing, Aids for Writing Good Research Report.

Text books

1. Goodde and Hatte (1952). Methods in Social Research, New York, McGraw Hill
2. Gopal M.H (1970)-An Introduction to Research Procedures in Social Sciences, Bombay, Asia 3. Publishing House.
3. Profiles of social research: Scientific study of human interactions / Morton Hunt by Hunt, Morton. (1989)
4. Kothari, C.R (2004) Research Methodology: An Introduction, Delhi, New Age

Reference books

1. Bagchi Kanak kanti (2007). Research Methodology in Social Sciences: A Practical Guide. Delhi, Ablieet Publications
2. Sharma, B.A.V , et. al., (2000), Research Methods in Social Sciences, New Delhi, Sterling Publishers
3. B.A.V Busha C.H and Harter, SD (1980). Research Methods in Librarianship, New Academic Press.
4. Cooper R. Donlald and Pamela S. Schindler (2003). Business Research Methods, Delhi, Tata McGraw Hill.
5. Flyvbjerg, Bent (2001). Making Social Science Matter: Why Social enquiry fails and how it can succeed again.

Course Outcomes (Cos)

CO1	To develop understanding of the basic framework of research process
CO2	To develop an understanding of various research designs and techniques
CO3	To identify various sources of information for literature review and data collection
CO4	To develop an understanding of the ethical dimensions of conducting applied research
CO5	Appreciate the components of scholarly writing and evaluate its quality

Course code	:RPEC-102			
Course Name	:**Research & Publication Ethics**			
Semester	:1st			
		L	T	P	C
		1	1	0	2

L-Lecture T—Tutorial P—Practical C—Credit

Course Objectives:
To understand how publication is done in research, various avenues of publishing

Course Content

Unit I: Philosophy and Ethics
Introduction to Philosophy: definition, nature and scope, concept and branches
Ethics: definition, moral philosophy, nature of moral judgments and reactions

Unit II: Scientific Conduct
Selective reporting and misrepresentation of data

Unit III: Publication Ethics
Publication Ethics: definition, introduction and importance Best practices/standards setting initiatives and guidelines: COPE, WAME etc Conflicts of interest Publication misconduct: definition, concept, problems that lead to unethical behaviour and vice-versa, types Violation of publication ethics, authorship and contributor ship Identification of publication misconduct, complaints and appeals. Predatory publishers and journals

Practical's
Unit IV: Open Access Publishing
Open Access publications and initiatives
SHERPA/RoMEO online resource to check publisher copyright & amp ;self-archiving policies
Software tool to identify predatory publications developed by SPPU
Journal finder/ Journal suggestion tools viz. JANE, ELSEVIER Journal Finder, Springer Journal Suggested etc

Unit V: Publication Misconduct
Group Discussions, Subject specific ethical issues, FFP, authorship, Conflicts of Interest 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.
Databases and Research metrics. **Databases:** Indexing databases Citation databases: 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, i10index, altmetrics Pre PhD Courses

Text books
1. Gopal M.H (1970)-An Introduction to Research Procedures in Social Sciences, Bombay, Asia 3. Publishing House.
2. Profiles of social research: Scientific study of human interactions / Morton Hunt by Hunt, Morton.(1989)
3. Kothari, C.R(2004) Research Methodology: An Introduction, Delhi, New Age

Reference books

1. BagchiKanak kanti (2007). Research Methodology in Social Sciences: A Practical Guide. Delhi, Ablieet Publications

2. Sharma, B.A.V , et. al., (2000), Research Methods in Social Sciences, New Delhi, Sterling Publishers

Course Outcomes (Cos)

CO1	To develop an understanding of research ethics, publications misconduct and plagiarism
CO2	To develop Intellectual honesty and research integrity
CO3	To identify various sources of information for data bases and research matrices.
CO4	To develop an understanding of Open access publications and initiatives
CO5	Appreciate the components of scholarly writing and evaluate its quality

Course code	:PAPM-103				
Course Name	: Theories of Management (Compulsory)				
Semester	:1st				
		L	T	P	C
		3	1	0	4

L-Lecture T—Tutorial P—Practical C—Credit

Course Objective: To create an understanding of the basic orientation, and to get an insight into the principles of management.

Course Contents:

Unit I
Development of Management Thoughts:
The classical Period (1900-1930)
1. Bureaucratic Model introduced by Max Webber around 1900.
2. Scientific Management Concept introduced by F.W, Taylor around 1910.
3. Functional or Administrative or Process Management Theory advanced by Henry Fayol around 1910.

Unit II
The Neo-Classical Period (1930-1950)
1. Human Relations Movement was propagated by Elton Mayo around 1930.
2. Behavioural Sciences Movement was introduced by A. Maslow, McGregor around 1940.

Unit III
The Modern Period (1950 Onwards)
1. Quantitative Approach or Operations Research Analysis was developed by Taylor around 1950.
2. Systems Approach was propounded by Boulding, Johnson and others after 1950.
3. Contingency Approach was developed by Lorsch, Lawrence and others.

Unit IV
Motivation Thoughts & Theories:
A) Maslow Need Hierarchy Theory B) Douglas Mc Gregor Theory 'X' and 'Y' C) William Ouchi Theory 'Z' D) Herzberg's Two factor Theory E) Victor Vrooms Expectancy Theory F) Alderfer's, ERG Theory G) David Mclelland Need Theory.

Unit V
Global Management Practices and Role of Managers:
A) Japanese Management Practices B) American Management Practices C) European Management Practices D) Indian Management Practices E) Management of 21st Century Organisation F) Code of Conduct for Manager G) Mintzberg's Role of a Manager.

Text books:

1. Prasad. L. M, 2013, *Principles and Practice of Management,* S. Chand and Company.

2. Stoner, Freeman and Gilbert Jr, 2013 *Management,* Prentice Hall of India

Reference books:

1. Heinz Weihrich, Mark V. Cannice and Harold Koontz, (2009). *Management: A Global and Entrepreneurial Perspective*, 13th ed., TMH., New Delhi.

2. Harald Koontz and Heinz Weihrich, *Elements of Management*. 9th ed., TMH. New Delhi 2012.

3. Stoner James A. F., R. Edward Freeman and Daniel R, Gilbert Jr., *Management*, 8th ed., Pearson, New Delhi 2010.

4. Stephen P. Robbins and David A. Decenzo, *Management*; PHI.

Newman, Summer, Gilbirt *Management*; PHI.

Course Outcomes (Cos):

CO 1	Understanding the different schools of thought in management and its importance in an organisation.
CO 2	Analyzing and appreciate the different types of plans required to be made in an organisation.
CO 3	Evaluating the organisation structure and its various types.
CO 4	Understanding the importance of staffing as a function of management and the different concepts relating to that.
CO 5	Analyzing how controlling is used effectively in an organisation.

Electives

Course code	: **ITLP 104(Elective I)**			
Course Name	: Income Tax law and Practice			
Semester	:1ˢᵗ			
		L	T	P	C
		3	1	0	4

L-Lecture T—Tutorial P—Practical C—Credit

Course Objective:
The purpose of this paper is to enable the student to understand the tax liabilities under the Acts, as well as, be able to file returns.

Course Content:

Unit I: Income Tax Act 1961: Basic Concepts:
Assessment Year, Previous Year, Person, Assesses, Income under Income Tax Act 1961, Agricultural Income, Capital Expenditure & Revenue, Residential Status, Incidence of Tax, Income Exempted from Tax

Unit II: Heads Classification & Computation of Income Tax:
Salaries, Income from House Property

Unit III:
Income from Business or Profession, Capital Gains & Income from Other Sources, Aggregation of Income, Set Off & Carry Forward of Losses

Unit IV: Computation of Total Income and Tax Liability
Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs
Computation of total income of individuals and firms; Tax liability of an individual and a firm;
Five leading cases decided by the Supreme Court

Unit V: Preparation of Return of Income
Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision &
Procedures of Compulsory On-Line filing of returns for specified assesses.

Text Books
1: Lokhotia, R.N.: Corporate Tax Planning, Latest Edition, (Vision Publications, Delhi)
2: Singhania, V.K.: Direct Tax Planning & Management, (Taxman Publication, Delhi).
3: K.C. Jain & V.K. Gaur: Taxation – Law & Practice (Kalyani Publications).

Reference Book
1: Lal, B. B.& Vashisht Nitin: Income Tax & Central Sales Tax- Law & Practice, Pearson Education.
2: Mehrotra H C : Indian Taxation Laws, Sahitya Bahvan.
3: Ahuja, G. K.& Ravi Gupta: Systematic Approach to Income Tax

Course Outcomes (Cos):

CO1	Define the Indian Taxation system, basic concepts, rules of determination of residential status, exempted income and non-taxable income.
CO2	Understand the rules of computing taxable income from the heads salary and house property
CO3	Apply the rules of computing taxable income from the heads business/profession, capital gain and other sources
CO4	To analyse rules of computing total taxable income and tax liability of an assessee with the various benefits/deductions allowed as per the Income tax act.
CO5	To know the process of filing online and offline income tax returns.

Course code	: **ADFM 104(Elective II)**			
Course Name	: Advance Financial Management and Finance Theories			
Semester	:1st			
		L	T	P	C
		3	1	0	4

Course Objective:
The objective of this course is to prepare students to read and understand the literatures and to stimulate new research interests in the field of financial management.

Course Content:
Unit I
Nature, Objectives and Scope, Modern Concept of Finance, Financial Decision- Types of Financial Decisions, Role of Finance Manager, Risk Return Framework for Financial Decision Making, Time Value of Money.

Unit II
Capital budgeting decisions: Risk analysis in capital budgeting and Long-term sources of finance

Unit III
Cost of capital, Capital Structure, Concept, Financial Leverage and its Impact on the Valuation of Firm, Theories of Capital Structure- Net Income Approach, Operating Income Approach, Miller – Modigliani Approach, Determinants of Capital Structure.

Unit IV: Corporate Finance Theories Goal of finance function and agency theory, leverage and theories of debt, theories of capital structure.

Unit V: Capital Market Theories: Market efficiency and random walk theory, portfolio diversification and theories of portfolio selection, capital asset pricing theories: CAPM and APT Model.

Text Books
1. I.M.Pandey, Financial Management, Vikas Publishing House Pvt. Ltd., New Delhi.
2. V.K.Bhalla, Financial Management and Policy, Anmol Publications Pvt. Ltd., New Delhi.

Reference Books
1. Van Horne, James C., Financial Management and Policy, Prentice Hall of India Ltd., New Delhi.
2. Prasanna Chandra, Financial Management: Theory and Practice, Tata McGraw Hill Publishing Company Ltd., New Delhi.

Course Outcomes(COs)

CO1	To have an understanding of finance in decision making
CO2	To understand the concept of Capital Budgeting
CO3	To Analyse various sources of long term finance
CO4	To apply various theories of capital structure in research
CO5	To understand various corporate finance theories and apply in research

Course code	: **FMAS 104(Elective III)**			
Course Name	: Financial markets and Institutions			
Semester	:1st			
		L	T	P	C
		3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective: The main objective of the paper is to provide a sound information and knowledge of broad framework of Financial Systems and its constituents.

Course Contents:
Unit I: Introduction:
Concept of Financial System, nature, structure, Economic Development and Financial System, reforms and recent developments in Indian Financial System, key elements of a good financial system

Unit II : Indian Securities Market:
Stock Exchanges, New Issue Market, Role of SEBI, Recent Developments in Indian financial security market; Mutual Fund, Depository System

Unit III: Money Market:
Emerging Structure of Indian Money Market; Instruments of Money Market; Money Market,

Unit IV: Capital Market:
Concept, Structure and Functions of Capital Market;   Primary Market – Concept, Instruments of Issue and Methods of Floatation; Secondary Market – Concept, Market Players, Trading System and Settlement.

Unit V: Indian Financial Institutions :
Indian Banking system: Background, structure and present scenario, RBI: Objectives, functions and working, performance of commercial banks, Regional Rural Banks and Cooperative Banks, Development Banks – NABARD, SIDBI, IFCI, ICICI, SFCs and IDBI.

Text Books
1. Bharati V. Pathak,2008 'The Indian financial system- Markets, Institutions and Services' Pearson Education.
2. John C. Hull,2009 'Risk Management and Financial Institutions', Tata McGraw Hills.
3. Dr. S. Gurusamy, 'Financial Markets and Institutions' 3rd edition, Tata McGraw Hills.

Reference Books
1. Meera Sharma,2008 'Management of Financial Institutions' Prentice Hall of India.
2. L. M. Bhole,2008 'Financial institutions and Markets' Tata McGraw Hills.
3. Srivastava, R.M.: Management of Indian Financial Institutions

Course outcomes (COs):

CO1	Have in-depth understanding of Indian Financial System
CO2	Demonstrate an awareness about securities market
CO3	Understand the concept of money market.
CO4	Examine the concept of Capital market
CO5	Evaluate various financial institutions