

SYLLABUS

Master of Commerce

Part - I 2006

Part - II - 2007

M.Phil Commerce - 2006



RAVENSHAW COLLEGE

(AUTONOMOUS)

CUTTACK

M. Phil.
Paper - I
RESEARCH METHODOLOGY

Unit - I

Research : Meaning and Objectives, Types of Research, Role of Scientific Research in functional areas : Finance, Marketing, HRD and Production.

Unit - II

Research Methodology, Research Process and defining Research Problems : sampling and case method of Research.

Unit - III

Research Design, Sample Design, Methods and Techniques of Data Collection, Data Processing, Analysis and Interpretation of Data use of statistical techniques in analysis of Interpretations.

Unit - IV

Models and their use : Formulation and estimation of stochastic models. Importance of stochastic models in social science research problems associated with stochastic models multicollinearity and auto correlation.

Unit - V

Proposal for a Report, Report writing, categories of Report, Parts of a Report Presentation of a Report. Thesis organisation : Thesis presentation format : perspective, objectives, Techniques, Chapter plan and presentation.

Books Recommended :

1. Young, P. V. & Sohnd, C. F : Scientific social survey and research.
2. Selltitz Claire, Et : Research Methods in Social Relation Hold, Rinchart & Willton, New York 1976.

3. Goods and Halt : Method in Social Research (Mc Graw Hill)
4. J. John Ston : Econometric methods (New York McGraw Hill)
5. C.R. Kothari : Research Methodology methods and techniques (Wishwa Prakasan, New Delhi)

Paper - II ACCOUNTING

Unit - I

~~Accounting~~ : Nature : Objective and scope Role of the Accountant in Modern Business; Branches of Accounting: GAAPs, Users of Accounting , Accounting Information.

~~Accounting~~ Information System : Relevance : AIS and Business Organisation; Internal Control and AIS : ~~Accounting~~ Information Processing : Elements and Procedures.

Unit - II

Accounting Theory : Need ; Classification and Foundations, Accounting Environment.

Approaches to the Formulation of Accounting Theories.

Unit - III

~~Accounting~~ Standards : ASB & IASC, Indian Accounting standard Vs International Accounting standard, ~~conceptual knowledge~~ regarding all Indian accounting standards.

Unit - IV

~~Contemporary~~ Issues in Accounting : Human Resource Accounting - Inflation Accounting, Social Responsibility Accounting - ~~Internatioanl~~ Accounting - Environmental Accounting.

Unit - V

Analysis of ~~Financial~~ statements : Cross Sectional Analysis and ~~Time~~ series analysis, Ratio Analysis.

Corporate Disclosure : Recent Trends : Disclosure in
Financial Reporting : Segment Reporting : Annual
Reports of Companies.

Book Recommended :

1. Porwal, L.S. - Accounting Theory (Tata McGraw)
2. Hadrikson, H.S. - Accounting : Theory (Richard D. Irwin)
3. Mukherjee & Ray - Studies in Accounting Theory (World Press)
4. Rathor, Shirin - International Accounting (PHI)
5. Basu, A. K. "Internatioanl Accounting Harmonisation"
University of Calcutta.
6. Bondnar, G.H. & Hopword, W.S. - Accounting
Information System (Allyn & Bacon Ind. Boston)
7. Cushing B. and Romey M. - Accounting Information
system (West Publishing Co., New York)
8. Lev Baruch - Financial Statement Analysis (Prentice
Hall)
9. Foster G. - Financial Statement Analysis (Prentice Hall)
10. Jawahar Lal - Corporate Financial Reporting : Theory
and Practice (Taxman)

Paper - III

FINANCE

Unit - I

Introduction : Goals and Objectives Fiananc, Finanace
Function, Financial Environment, Fianancial Risk.

Unit - II

Investment Decisions : Short Term and Long Term
Appraisal and Financing.

Unit - III

Financial Tools - Ratios, Fund Flow, Cash Flow,
Budgeting, Break Even Analysis, EVA, Operating and
Financial leverage.

Unit - IV

Financial Market : Capital Market, Money Market, Forex Market, Derivative Market. Financial Instruments and Financial Distitutions.

Unit - V

Financial Servies : Leasing, Venture Capital Credit Rating, Merchant Banking Factoring, Mutual Fund, Risk Management Services.

Reference :

1. Bhattacharya, H., "Working Capital Management : Strategies and Techniques" : Pearson Education, Delhi.
2. Brealey, Richard A. and Steward C. Myers : Corporate Fianance, McGraw Hill, Knt. Ed., New York.
3. Chandra, Prasanna : Financial Management, Tata Mc.Graw Hill, Delhi.
4. Pandey, I.M. : Financial Management, Vikas Publisihing House, Delhi.
5. Van Horne, J.C. and J. M. Wachowicz Jr. : Fundamentals of Fianancial Management Pearson Education, New Delhi.

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Dash Printers, Cuttack