

# **MANNAR THIRUMALAI NAICKER COLLEGE**

## **(Autonomous)**



### **DEPARTMENT OF Commerce**

### **Master of philosophy**

#### **Program Specific Outcome**

- PSO1**     Make them thorough with Research Methodology.
- PSO2**     Inculcate the knowledge on Research
- PSO3**     Address the changing needs of society through Research
- PSO4**     Make become responsible researches in society.

**PG and RESEARCH DEPARTMENT OF COMMERCE**

**SEMESTER-I**

Title of the Paper	Sub Code	Weekly Hours	No. of Credits	Exam Hours	Marks		
					Int	Ext	Total
Business Research Methods	15LCOC11	6	5	3	25	75	100
Advanced Financial Management	15LCOC12	6	5	3	25	75	100
(Optional) Human Resource Management	15LCOE11	6	5	3	25	75	100
Total		18	15	9			300

**SEMESTER-II**

Title of the Paper	Sub Code	Weekly Hours	No. Of Credits	Exam Hours	Marks		
					Int	Ext	Total
Dissertation	15LCOD21	6	5	-	150	150	150(AVG)
Viva-Voce	15LCODV1	-	5	-	-	50	50
Total			10				200

## **BUSINESS RESEARCH METHODS**

**Class : M.Phil (Commerce)**

**Semester : I**

**Sub code :15LCOC11**

**Paper : Core**

**Hours : 06**

**Credits : 05**

### **Course Outcome**

**CO1:** To enable the learners to enrich the knowledge about types of research and methods of data collection.

**CO2:** To develop skills on data processing and interpretation.

**CO3:** To prepare the learners for the best presentation of report.

### **Unit-I:**

Introduction and Planning of Research - Meaning – Purpose – Types of research - Methods of Research – Survey Method – Case Study – The planning process – Selection of a problem for research – Formulation of the selected problem – Hypotheses – Research design.

### **Unit-II**

Methods of Data Collection and Tools for Data Collection: Sources of data – primary – Secondary - construction of schedules and questionnaires.

### **Unit-III**

Sampling techniques – Probability and non-Probability sampling techniques – Sampling design – Sample size – Sampling and non-sampling errors – Processing of Data – Editing – Coding – Tabulation.

### **Unit-IV**

Statistical Tools: Correlation – Simple – Partial – Multiple – Regression –(Simple and Multiple) – Linear Growth Rate; Compound Growth Rate. Testing of Hypothesis (Z, t, f,  $\chi^2$ Test) – ANOVA.

### **Unit-V**

Research report – Types of reports – Style of reporting – Steps in drafting reports – Contents of research report.

### **Text Book:**

1. O.R.Krishnaswami and M Ranganatham, **Methodology of Research in Social Sciences**, Himalaya Publishing House, New Delhi, 2007.

Unit I	- Page No : 1 to 117
Unit II	- Page No : 163 to 216
Unit III	-Page No : 118 to 162 and Page No : 271 to 294
Unit V	-Page No : 386 to 433

2. S.P. Gupta, **Statistical Methods**, Sultan Chand and Sons, New Delhi,2008

Unit IV	- Page No : 611 to 672, 881 to 1038 and 1109 to 1124
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**Reference Book:**

1. C.R Kothari, **Research Methodology**, New Age International Private Ltd, New Delhi,2008.
2. N Thanulingam, **Research Methodology**, Himalaya Publishing House, Mumbai,2010.

## ADVANCED FINANCIAL MANAGEMENT

**Class : M.Phil (Commerce)**  
**Semester : I**  
**Sub code : 15LCOC12**

**Paper : Core**  
**Hours : 06**  
**Credits : 05**

### Course Outcome

**CO1:** To provide knowledge on the concepts of financial management.

**CO2:** To develop the skill solving financial management problems.

**CO3:** To impart the knowledge on financial decision making.

### Unit-I:

Financial Management: Functions – Scope – Objectives – Financial Statement Analysis – Social Cost benefit Analysis.

### Unit-II:

Capital Budgeting: Principles and Techniques – Pay back method – discounted Cash Flow method – Time Adjusted Techniques – Present Value Method, Net present Value Method – Internal Rate of Return method – Average Rate of Return Method.

### Unit-III:

Cost of Capital and Capital Structure: Importance – Assumption – Explicit and Implicit costs – Cost of Equity – Cost of Debt – Cost of Retained Earnings – Cost of preference shares – Computation of overall cost of capital – Capital Structure – factors influencing financial Decisions – Methods of Financing – Theories of Capital Structure – Capital Gearing.

### Unit-IV:

Leverages – Financial Leverage and Operating leverage- Working capital – Meaning – components – Types – Factors determining working capital Requirements – Working Capital Financing.

### Unit-V:

Dividend and Dividend Policy: Meaning – Classification and Sources of dividend – Factors influencing dividend policies – Theories of dividend decisions – Irrelevance and relevance theory – Generally accepted dividend policies.

### Text Book:

1. S.N Maheswari, **Financial Management : Principles & practices**, Sultan Chand and Sons Educational Publishers, New Delhi, 2014.

### Reference Book:

1. I.M Pandey, **Financial Management**, Vikas Publishing House Private Ltd., New Delhi, 2011.
2. P.V Kulkarani, **Financial Management**, A Conceptual Approaches, Himalaya Publishing. New Delhi, 2001.
3. M.Y Khan, P.K. Jain, **Financial Management Text and Problems**. Tata McGraw Hill Publishing Company Ltd, New Delhi, 2011.

## HUMAN RESOURCE MANAGEMENT

**Class : M.Phil (Commerce)**  
**Semester : I**  
**Sub code : 15LCOE11**

**Paper : Elective**  
**Hours : 06**  
**Credits : 05**

### Course Outcome

**CO1:** To introduce the basic concepts, functions and processes of human resource management.

**CO2:** To familiarize the students with the training and development.

**CO3:** To be aware of recent trends in human resources.

### Unit-I:

Human Resource Management – Nature, Scope, Characteristics, Importance, and Functions – Role and Status of HR Manager – Human Resource Planning – Process – Job Analysis and Job Design.

### Unit-II:

Acquiring Human Resources – Recruitment and Selection – Process of Recruitment – Recruitment Policy – Sources of Recruitment – Recruitment Practices in India – Steps in Selection – Placement, Induction and Socialisation.

### Unit-III:

Developing Human Resource – Training – Importance of Training, Methods of Training – Executive Development – Importance and Process – Career Planning and Development Process, Advantages and Limitations – Human Resource Development – Need, Objectives and Principles – Employee Empowerment – Importance and Barriers.

### Unit-IV:

Performance Appraisal – Need – Purpose and use of performance appraisal – Appraisal process – Methods – Essential characteristics of an effective appraisal system – Managerial appraisal – Managerial Ethics in performance Appraisal – Modern methods of Appraisal – Performance Appraisal through Computer – Performance appraisal based on MBO System.

### Unit-V:

International Human Resource Management: Impact – Concept – Model – Distinction between Domestic and International HRM. Human Resource Management Changing Environment: Economic Liberalisation and Human Resource Management – Emerging Trends in HRM.

### Text Book:

1. C.B.Gupta., **Human Resource Management**, Sultan Chand and Sons, New Delhi, 2008.

### Reference Book:

1. L.M.Prasad, **Human Resource Management**, Sultan Chand and Sons, New Delhi, 2009.
2. K.Asathappa, **Human Resource and Personnel Management**, Tata Mc Graw Hill Publishing Co. Ltd, 2011.
3. Shashi K.Gupta and Rosy Joshi, **Human Resource Management**, Kalyani Publishers, New Delhi, 2008.