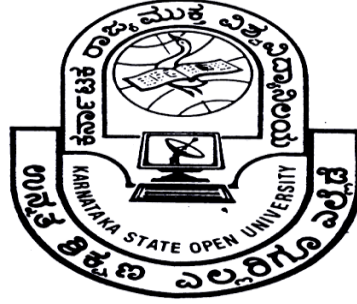


**KARNATAKA STATE OPEN UNIVERSITY**  
**Department of Post Graduate Studies and Research in Commerce**



**DOCTOR OF PHILOSOPHY (PH.D.) IN COMMERCE**

**Ph.D. Course Work Syllabus**  
**(Academic Year 2022-23 and onwards)**

Ph.D. Course Work Syllabus as approved by the Department Council on  
22.12.2022 and the Board of Studies (PG) in Commerce on 26<sup>th</sup> & 27<sup>th</sup>  
December, 2022

## **I Preamble**

The Department of Commerce started M.Com programme in 1988. During the period the department was under the aegis of the erstwhile ICC&CE. A premier institute of Correspondence Education of University of Mysore. The institute with its infrastructure including human resources was transformed into an independent KSOU in 1996. The able faculty in the department could spread their wings in to many courses including the research. In fact the department as redefined the commerce education keeping in view the national and global level. Many alumnae in the department have well placed in different sectors of the country and the overseas.

Ph.D. programme in commerce is governed by KSOU Ph.D. Ordinance – 2012, and subsequent amendments Ph.D. in the department is conducted in a regular mode strictly as per the UGC Ph.D. Regulation 2016. Many candidates have obtained Ph.D. degree remain as ambassadors who can spread success story of Ph.D. Programme in Commerce.

The eligibility condition, exemptions details of CET, coursework, registration for pursuing Ph.D. submission of periodical report, research advisory committee and its role, evaluation etc., have been explicitly provided in the KSOU Ph.D. Ordinance 2012, 3<sup>rd</sup> amendment 2022.

### **Eligibility:**

The eligibility of Ph.D. Commerce is to have completed a master degree (M.Com. /M. Phil) in Commerce.

### **Medium of Instructions & Examination:**

English shall be the medium of instruction and examination

### **Attendance**

A candidate has to put in a minimum of 75% of attendance, failing which he/she is deemed to have not been successful in course work and the provisional registration of the candidate is cancelled.

## **PROGRAMME OUTCOMES (POs)**

- This programme provides opportunity to researcher to study the application of commerce in depth which someone may wish to apply for building blocks in area of research.
- The researchers should learn to apply the knowledge of statistics and management to the solution of multifaceted problems.
- Employ innovative knowledge and imaginative methods including design of research design, analysis, and interpretation of multivariate data, an amalgamation of the information to provide valid conclusions.
- Create, select, and apply appropriate techniques, resources, and modern software's tools including forecasting and modelling to composite activities to complete the research topic selected
- Conceptual building through the application of conceptual commerce foundations to solve practical decision-making problems, both individually and as part of teams using techniques such as case analysis, projects and assignments.
- 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.

## II Ph.D. Programme Structure

The Ph.D. Coursework structure consists of three papers viz, (KSOU Ph.D. Ordinance 2012, 3<sup>rd</sup> amendment 2021 section)

01. Research Methodology
02. Cognate Subject
03. Specialisation Papers (optional papers )
04. Research and Publication Ethics (RPE)
05. Viva-voce

### Programme Structure

Course Code	Title of the Course	**Total Teaching hours	Credits	IA	TE	Duration (Hrs.)
COMPHD 1	Business Research Methodology	60	4	25	75	3
COMPHD 2	Dynamics of Business Environment	45	3	25	75	3
<b>Area of Specialisation (optional papers )</b>						
COMPHD3.1	Management and Behavioural Process	45	3	25	75	3
COMPHD3.2	Advanced Accounting	45	3	25	75	3
COMPHD3.3	Business Taxation	45	3	25	75	3
COMPHD3.4	Advanced Financial Management	45	3	25	75	3
COMPHD3.5	Modern Marketing Management	45	3	25	75	3
COMPHD3.6	Advanced Human Resource Management	45	3	25	75	3
COMPHD3.7	Advanced Bank Management	45	3	25	75	3
COMPHD3.8	Insurance Management	45	3	25	75	3
COMPHD3.9	Entrepreneurship and MSME	45	3	25	75	3
COMPHD3.10	Global Business	45	3	25	75	3
COMPHD 4	Research and Publication Ethics (RPE)	30	2	10	40	1½
COMPHD 5	Viva – Voce				50	
	Total	180 hrs	12	85	315	

\*IA- Internal Assessment; TE-Term-End Examination.

\*\*Credit weightages: 1 credit = 15 hours of face to face teaching.

**Note: In specialisation course each one of the research scholar shall study one course as decided by the RAC.**

- The candidate shall secure minimum 10 marks in IA out of 25 for course 1 to 3 and 5 out of 10 in case of course 4.
- The candidate shall secure minimum 40 marks in term end examination out of 75 for course 1 to 3 and 20 out of 40 in case of course 4.
- The candidate shall secure minimum 20 out of 50 marks in case of course 5.

### **III. Scheme of Examinations**

01. English Shall be the medium of instruction and Examination.

02. Examination shall be conducted at the end of first Six months as per the notification.

#### **03. Pass Percentage**

- i. A Candidate has to secure a minimum of 55% marks (Including the internal assessment) in both the courses for qualifying the course –work examination.
- ii. In the course end examination the minimum for pass in each theory paper shall be 40% and 50% in aggregate including the continuous assessment marks.
- iii. The candidates who are not qualified in the course work shall be allowed to take only one improvement examination within three months of their first examination. (Sec 18.3)

**DOCTOR OF PHILOSOPHY (Ph.D.) IN COMMERCE**  
**Course -ComPhD1: Business Research Methodology**

**Credits: 4**

**Duration: 3hours**

**Max. Marks: 100**

**Pedagogy:** A combination of Lectures, Interaction, Problem Solving, Case Analysis, Group Discussion, Seminars and Assignments.

**Course Objectives**

This course is designed to enable researcher to:

- Understand the relevance of research in social sciences.
- Acquaint with the concepts and research process.
- Select a research problem and appropriate research design.
- Analyse and interpret the data by appropriate statistical tools.
- Learn the process of drafting a report of the research work.

**Course Outcomes**

After completion of the course, researcher will be able to:

- Examine the need and significance of research in the field of business.
- Identify the research problem and formulate the research objectives and hypotheses.
- Administer the appropriate techniques of data collection.
- Draft the report of the research.

**COURSE INPUTS**

**Unit-1: Introduction**

Research in Social Science - Meaning and Definitions – Objectives – Types – Significance – Problems and Limitations.

**Unit-2: Research Design.**

Review of Literature, Notes taking, Research Gap, Research prioritization, Research Problem, Need, objectives, Hypotheses, Case studies.

Sampling, Sample v/s Census, Types, Pre-requisites of good Sampling Design, Sampling frame, Sampling Size, Sampling Errors, Recent Developments.

**Unit –3: Collection of Data and Analysis**

Questionnaire/Schedule Designing, Measurement Scale, Pilot Study, Reliability and Validity, Methods of Data Collection, Desk Research, Field Research, Editing, Coding, Tabulation, Presentation of Data, Descriptive Analysis, Statistical Analysis of Data, Testing of Hypotheses, Recent Developments.

**Unit-4: Report Writing**

Basic concepts, Research Paper and Report Writing, Types of Report, Writing style – Steps in Report Writing, Pre-requisites of Good Research Report, Chapter scheme, Citation, Bibliography and Reference.

Computer Applications in Research, Excel and SPSS, R software, E views – Advanced Software.

**Books for reference:**

01. Lakshmi, T and Umesh Kumar, Y. “Business Research Methods”, Himalaya Publishing House, 2019.
02. S. Mohan and R. Elangovan, Research Methodology in Commerce, Deep & Deep Publications, 2007
03. C R Kothari, Research Methodology Methods and Techniques, New Age International Publications.
04. Cooper, D. R. and Schindler, P.S., Business Research Methods, Tata McGraw Hill, New Delhi.

**DOCTOR OF PHILOSOPHY (Ph.D.) IN COMMERCE**  
**Course –ComPhD2: Dynamics of Business Environment**

**Credits: 3**

**Duration: 3hours**

**Max. Marks: 100**

**Pedagogy:** A combination of Lectures, Interaction, Case Analysis, Group Discussion, Seminars, and Assignments.

**Course Objectives**

This course is designed to enable researcher to:

- Understand overall business environment and its various components.
- Comprehend the dynamics of business Environment.
- Acquaint with Business Governed by Various Regulatory Bodies
- Know the contemporary ethical issues and challenges in business.
- Understand the responsibility of various stakeholders towards business.

**Course Outcome**

After Completion of the Course, researcher will be able to:

- Describe the nature of business environment and its components
- Outline the conceptual framework of business environment and its contemporary issues.
- Discuss the Corporate Social Responsibility and Corporate Governance.
- Analyse the role and impact of ethical behaviour in business.

**COURSE INPUTS**

**Unit – 1: Concept of Business Environment**

Introduction, Nature, significance process of environmental scanning and Monitoring, Micro and Macro Environment, External Environment, SWOC Analysis, Economic

environment, Socio-cultural environment, Politico-legal environment, Technological environment. Global Environment.

### **Unit – 2: Economic systems and their impact on business**

Introduction – Capital Market – Money Market – Investor Protection and role of SEBI – Stock Exchange and its regulation, Institutional financing bodies and role of RBI in regulating money and economy, Indian planning and sectoral development. Industrial Policies – A brief review of industrial policies since independence, Industrial policy and recent developments – policy on foreign direct investment in Indian Industry – Privatisation and disinvestment, Liberalization. Privatization, Globalization, WTO.

### **Unit – 3: Business Ethics**

Business Ethics - Nature of ethics - Ethical Principles in Business - Relationship between ethics and business – Ethical organization – Characteristics of ethical organization-ethical corporate code – Ethical leadership, Ethics in HRM - Ethics in Marketing - Ethics in Finance - Ethics at workplace - Corporate Social Responsibility – Corporate Governance – Committees Report on Corporate Governance - Consumer Protection Act,

### **Books for reference:**

1. Francis Cherunilam: Business Environment: Text and Cases, 17/e, Himalaya, 2007.
2. Manuel G. Velasquez, Business Ethics: Concepts and Cases, PHI, New Delhi, 2009.
3. Justin Paul: Business Environment, 1e 2006, Tata MH.
4. Misra and Puri: Indian Economy, Himalaya, 2007.
5. Dutt and Sundaram, Indian Economy, S. Chand, New Delhi, 2007

## **DOCTOR OF PHILOSOPHY (Ph.D.) IN COMMERCE**

### **Course –ComPhD3.1: Management and Behavioural Process**

**Credits: 3**

**Duration: 3hours**

**Max. Marks: 100**

**Pedagogy:** A combination of Lectures, Interaction, Case Analysis, Group Discussion, Seminars, and Assignments.

### **Course Objectives:**

- Understand the concept of management, scope, significance, skills and dimensions
- Know the External and Internal Business Environment, Social Responsibilities, Groups dynamics.
- Understand Leadership Behavior, importance, Managerial Grid style of leadership and approaches to Leadership
- Learn the individual behavior and its differences, different personality characteristics, knowledge on perceptual selectivity, Errors, strategies to manage stress.
- Understand the group behavior, stages in formation, overall an idea on work groups in Organization, conflicts negotiation, organizational change, Organization development and its Interventions



- Understand the overall perspectives of Organization of structure

### **Course Outcome**

After Completion of the Course, researcher will be able to:

- Explain the Importance & Role of Management in the Organizations.
- Evaluate the different aspects related to Decision Making and Controlling Process
- Describe the different theories related to Individual behavior in the Organization.
- Analyze Group Behavioral influence in the Organization.
- Evaluate the process and climate effects in Organization Behavior.

### **COURSE INPUTS**

#### **Unit-1: Overview of Management**

Managerial Skills, Roles, Systems, Decision Making – Types, Process, Modern Theories of Management, Leadership - Functions, Styles, Managerial Grid, Deployment of Human Resources, Motivating People at Work, Environment Planning, Forecasting - Financial Resources, Technological Resources, Natural Resources, Emotional Quotient and Intelligence Quotient, Mapping Process Failure, Technology for Operational Productivity.

#### **Unit-2: Corporate Governance and Economic Analysis**

Business Policy – Need, Significance, Strategy- Types, Process, Competitive Advantage, Mergers and Acquisitions, Corporate Governance, Corporate Social Responsibilities, Corporate Image and Brand Equity, Social Audit, Company Culture, Societal Changes, Demographic Shifts, Intellectual Shifts.

Exchange Rate, Inflation, Labor – Demand and Supply, Wages, Recession, Government Policy –Tax Benefits, Incentives, Foreign Exchange Reserve, Global Economic Trends, Artificial Intelligence in Management.

#### **Unit – 3: Organizational Behavior**

Applied Principles, Job Performance, Job Satisfaction, Innovation, Hawthorne Experiments, Individual Differences, Personality, Attitudes, Learning, Values, Perception, Management of Stress, Core Self-Evaluation, Transactional Analysis, Johari Window, Group Dynamics – Formation, Cohesiveness, Conflict, Negotiation, Intergroup Behavior, Power and Politics, Management of Change, Resistance to Change, Organizational Perspectives – Organizational Structure, Organizational Culture, Organizational Development, Quality of Work Life, Work Life Balance, Global Organizational Behaviour.

#### **Books for reference:**

1. Koontz & Weirich (2004), Management, McGraw – Hill, Tokyo, (Text Book).
2. Richard .M Hodgets (1993), Management, Academic Press, New Jersey.
3. Hampton (1992), Management, McGraw – Hill, International Edition, Tokyo.
4. Robbins, S. P., & Judge, T: Essentials of organizational behavior (Twelfth edition). Pearson. New Delhi

5. Stephen P. Robbins, 2013. Organizational Behaviour. Prentice Hall of India Private Limited.

**DOCTOR OF PHILOSOPHY (Ph.D.) IN COMMERCE**  
**Course –ComPhD3.2: Advanced Accountancy**

**Credits: 3**

**Duration: 3hours**

**Max. Marks: 100**

**Pedagogy:** A combination of Lectures, Interaction, Case Analysis, Group Discussion, Seminars, and Assignments.

**Course Objectives:**

This course is designed to enable the researcher to –

- Understand the framework of financial accounting systems.
- Prepare necessary financial statements to different business entities.
- Understand tools and techniques of cost and management accounting for evaluation, analysis and application in managerial decision making.
- Acquaint with the contemporary issues in accounting.

**Course Outcomes:**

After completion of the course, the researcher will be able to –

- Prepare and analyse the financial statements.
- Design and implement Cost Control through Costing and management accounting Techniques.
- Critically evaluate the role of regulation in financial reporting.
- Analyse a contemporary issues in accounting.

**COURSE INPUTS**

**Unit – 1: Financial Accounting**

Concepts, Accounting Theories, GAAPs, Accounting Standards, IFRS and convergence with Indian Accounting Standards, Accounting for Mergers and Acquisitions, Accounting for Government Companies, Accounting in Service Sector – Software, ITES, Telecommunications, Entertainment, Hospitals, Educational Institutions, Accounting for Banking, Electricity and Insurance Companies.

**Unit – 2: Cost and Management Accounting**

Cost Accounting Methods - Marginal Costing, Throughput Costing, Life Cycle Costing, Learning Curve, Activity Based Costing, Transfer Pricing, Standard Costing, Uniform Costing, Cost accounting records and Cost Audit, Accounting for Price Level changes, Financial Statement Analysis, Ratio Analysis, Trend Analysis, Budget and Budgetary Control, Responsibility Accounting.

### **Unit – 3: Recent Trends in Accounting**

Environmental Accounting, Social Responsibility Accounting, Human Resource Accounting, Forensic Accounting, Creative Accounting, Green Accounting, Fair Value Accounting, Accounting for Intangibles, Computerized Accounting – Tally, SAP, XBRL, Accounting Treatment for ESOP, Accounting for Financial Instruments, Brand Accounting, ESG Reporting, Integrated Reporting, Economic Value Added, Recent Trends.

### **Books for reference:**

1. Financial Accounting - The Institute of Cost and Management Accountants of India – 2013.
2. Cost and Management Accountancy – The Institute of Cost and Management Accountants of India – 2013.
3. Madegowda J. - Advanced Cost Accounting – Himalaya Publishing House – 2012.
4. Shashi K. Gupta – Contemporary issues in Accounting – Kalyani Publishers – 2017.
5. Jain S.P. and Narang K.L. – Advanced Accountancy – Kalyani Publishers – 2021.

## **DOCTOR OF PHILOSOPHY (Ph.D.) IN COMMERCE**

### **Course –ComPhD3.3: Business Taxation**

**Credits: 3**

**Duration: 3hours**

**Max. Marks: 100**

**Pedagogy:** A combination of Lectures, Interaction, Case Analysis, Group Discussion, Seminars, and Assignments.

### **Course Objectives:**

After completion of this course the researcher would be able:

- To comprehend the principles of taxations, objectives of taxes and its impact, shifting and incidence process of indirect taxes in market orientated economy.
- To understand the importance of indirect taxes (GST) in the Indian and global economy and its contribution for the economic development.
- To make them to be a tax consultant in preparing the tax planning, tax management. Payment of tax and filling of tax returns.
- Analyse the basic principal of tax planning to reduce the tax burden of the company
- To understand the role of tax consultant relating to TDS, Advance payment of Tax, remittance of corporate income tax, preparation of various Forms.

### **Course Outcomes:**

After completion of the course, the researcher will be able to –

- Indian Tax System, constitutional background, core objectives of direct and indirect tax in achieving the objectives of modern welfare government.

- To evaluate the impact of GST in competitive Indian and global economy and its contribution for the economic development.
- As a tax consultant of the company to give advice to the drawing officers regarding TDS, Advance Payment of Tax and Remittances of Tax.
- Tax planning relating to various managerial decisions for reducing the tax burden, allocation of investments, and maximize the company wealth.

## **COURSE INPUTS**

### **Unit-1: Constitutional Provision for Indian Tax System:**

Background, Constitutional Provision, Tax Objectives, Tax Assessment, Residential Status, Tax Exemptions, Deductions, Rebate and Concessions, Educative Tax System, Old v/s New Tax stream, Types of Taxes- Taxes under Direct and Indirect Taxes, Tax Planning, Tax Avoidance ,Tax Evasion , Recent Tax Reforms State and Central Committees- Recommendations and Fiscal Discipline, Information Technology in Tax Compliance.

### **Unit-2: Goods and Services Tax:**

GST- Constitutional Background, Salient Features, Central and State Financial Relations, Tax Compliance, GST Administrative Structure , Impact of GST on different Stakeholders - Economy, Governments, Manufacturers, Dealers and Consumers, GST-Issues and Challenges, Levy and Incidence, Rates and Schedules, GST on Exports, Imports, SEZ supplies Input Credit, Payment of Taxes, Returns Filing, Assessment and Audit of Accounts, Total Income, Tax Liability and Tax Credits - Input and Output Tax- Provisions for levy of Customs Duty, Impact of GST on Customs Duty, Penalties.

### **Unit-3: Corporate Tax:**

Company- Features and Types, Residential Status, Tax Incidence, Corporate Tax Policy, Treatment of Corporate Loss, Carry Forward and Set-off of Losses. Sec-115JB - Minimum Alternative Tax, Tax Incentives, Tax Management, Tax Planning with reference to specific managerial decisions-Merger, Acquisition and Corporate restructuring, Shut Down or Continue, International Taxation - Domestic Tax v/s International Tax, Tax Assessment, Deduction of Tax at Source (TDS) and Collection of Tax at Source (TCS), Remittance of Tax, Advance Payment of Tax (APT), Tax Returns.

### **Books for reference:**

1. V.K. Singhania and Kapil Singhania - Direct Tax Laws and Practice - Taxmann Publication - 43rd edition – 2019.
2. H.C. Mehrotra and S.P. Goyal - Income Tax Law and Accounts - Sahitya Bhawan Publications – 60<sup>th</sup> edition – 2019.
3. Gaur and Narang - Income Tax Law and Practice - Kalyani Publication - 59th edition – 2019.
4. R.K. Agarwal - Tax Planning for Companies - Hindu Law Publisher - 14th edition – 2008.
5. V.K. Singhania and Kapil Singhania - Corporate Tax Planning and Management - Taxmann Publication – 22<sup>nd</sup> edition - 2018.

**DOCTOR OF PHILOSOPHY (Ph.D.) IN COMMERCE**  
**Course –ComPhD3.4: Advanced Financial Management**

**Credits: 3**

**Duration: 3hours**

**Max. Marks: 100**

**Pedagogy:** A combination of Lectures, Interaction, Case Analysis, Group Discussion, Seminars, and Assignments.

**Course Objectives:**

This course is designed to enable the researcher to –

- Provide an in-depth view of the process in financial management of the firm.
- Develop knowledge on the allocation, management and funding of financial resources.
- Improving researchers' understanding of the time value of money concept and the role of a financial manager in the current competitive business scenario.
- Enhancing researcher's ability in dealing short-term, dealing with day-to-day working capital decision; and also longer-term dealing, which involves major capital investment decisions and raising long-term finance.

**Course Outcomes:**

After completion of the course, the researcher will be able to –

- Outline the fundamental concept of time value of money.
- Apply measures of cost of capital and financial leverage to form long-term financial policies for business.
- examine the ways of raising capital and their respective advantages and disadvantages in different circumstances
- Judge the merits of leasing over borrowing to purchase assets.
- Integrate the concept and apply the financial concepts to calculate ratios and do the capital budgeting

**COURSE INPUTS**

**Unit- 1: Financial Structure**

Significance, Financial Decisions, Role of Finance Manager, Agency Theory, Risk-Return Trade-Off, Capital Structure Theories, Leverages, Cost of Capital, Capital Asset Pricing Model, Investment Decisions, Capital Budgeting Decisions – Significance, Techniques, MIRR, Capital Rationing, capital budgeting under risk and uncertainty, Working Capital Management – Operating Cycle, Determinants of Working Capital, Walker's Four Part Theory, Bank Finance, Costs, Risk, Inventory Management.

**Unit – 2: Dividend Decisions**

Types of Dividend Policy, Factors influencing Dividend Policy, Stock Split, Bonus Share and SEBI Guidelines for issuing Bonus Shares, Legal Provisions relating to Dividend in India,

Dividend and Market Valuation-Walter's Model, Gordon's Model and MM Approach, recent trends and contemporary issues.

### **Unit-3: Risk Management**

Stock Market Indices - Fundamental Analysis, Technical Analysis, Fundamental Analysis v/s Technical Analysis, Dow Theory, Trends, Chart, Patterns, Technical Indicators, Oscillators, Efficient Market Hypothesis, Estimating Return and Risk, Historical and Expected Returns and Risks, Derivatives and Hedging, Options, Forward Contracts, Futures Contracts, Swap. International Financial Management, foreign Exchange Risk and Hedging, International Capital Investment Analysis, Political Risk for Foreign Investment.

### **Books for reference:**

01. I.M. Pandey, Financial Management, Vikas Publishing House Pvt Ltd., New Delhi.
02. G Sudarshana Reddy, Financial Management: Principles and Practice, Himalaya Publishing House, New Delhi.
03. Ravi M. Kishore, Financial Management: Problems and Solutions, Taxman Publication,
04. M Y Khan and P K Jain, Financial Management, TMH Publication.
05. Horne J C V, Financial Management and Policy, Pearson Education Publication

## **DOCTOR OF PHILOSOPHY (Ph.D.) IN COMMERCE** **Course –ComPhD3.5: Modern Marketing Management**

**Credits: 3**

**Duration: 3hours**

**Max. Marks: 100**

**Pedagogy:** A combination of Lectures, Interaction, Case Analysis, Group Discussion, Seminars, and Assignments.

### **Course Objectives:**

After completion of this course the researcher would be able:

- Understand the complex marketing issues and problems using relevant theories, concepts and methods with regard to ethical conduct.
- Learn about marketing process for different types of products and services.
- Understand the tools used by marketing managers in decision situations.
- Analyse information/data critically and synthesise new knowledge and communicate that knowledge via engaging written and oral formats.
- Analyse information and data to reveal patterns and themes, and manage teams and evidence gathering and problem solving processes.
- Conduct the process of inquiry, and respond to feedback, accounting for ethical, social and cultural issues.

## **Course Outcomes:**

After completion of the course, the researcher will be able to –

- Demonstrate strong conceptual knowledge in the functional area of marketing management.
- Explain effective understanding of relevant functional areas of marketing management and its application.
- Examine analytical skills in identification and resolution of problems pertaining to marketing management.

## **COURSE INPUTS**

### **Unit 1 - Overview of Marketing**

Concepts, Marketing Environment, market segmentation, targeting , positioning, consumer behaviour , process, models, marketing mix –product classification, new product development process, Product life cycle(PLC), pricing , promotions, branding ,advertising, distribution channels.

Sales management- AIDA, types of sales organisation, Recruiting , training , motivating sales force, compensation, Qualities of sales executives, size of sales force, Personal selling, Relationship Marketing. Competition analysis, customer analysis

### **Unit 2- Emerging Marketing**

Rural Marketing Environment, Agricultural marketing, Retail Marketing- strategies, organised retailing, E-tailing, trends, FMCG market- Market leaders, challengers, followers, Business Marketing-organisational buying process, PLC of industrial goods, business marketing planning, managing business marketing channels, Supply chain management- bullwhip effect, strategic issues, interface between retail and supply chain management, global supply chain management , logistics management

Services marketing- services mix, classification, growth in services market- Hospitality and Tourism, Healthcare, banking and insurance, education, Telecom, Entertainment, Recent trends.

### **Unit3- Information Technology in Marketing**

Marketing information systems, Marketing Research, market intelligence systems, Management of change, website, web portals , E-commerce, M-commerce , ERP , SAP- SD module, CRM, mobile marketing, Digital Marketing- Search Engine Marketing, Google adwords , Email marketing, social media marketing, Information technology in various functions of marketing, E-payment and Cyber Crime, security issues and challenges, trends

### **Books for reference:**

01. S.A. Sherlekar and R Krishnamoorthy, Marketing Management Concepts and Cases, Himalaya Publishing House, New Delhi.
02. S K Baral and S C Bihari, Advanced Approach to Marketing Management, A.I.T.B.S Publishers.
03. William D Perreault, E Jerome Mc Carthy, Basic Marketing - A Global Managerial Approach, McGraw-Hill Publishers

04. Ravindranath V Badi and Narayansa V Badi, Rural Marketing, Himalaya Publishing House, New Delhi.
05. Philip Kotler, Kevin Lane and Keller, Marketing Management, Pearson Education Publication

**DOCTOR OF PHILOSOPHY (Ph.D.) IN COMMERCE**  
**Course –ComPhD3.6: Advanced Human Resource Management**

**Credits: 3**

**Duration: 3hours**

**Max. Marks: 100**

**Pedagogy:** A combination of Lectures, Interaction, Case Analysis, Group Discussion, Seminars, and Assignments.

**Course Objectives:**

After completion of this course the researcher would be able:

- Understand the basic concepts of human resource management and to know the manpower acquisition and development process
- Acquaint with the Organisational Change and Development process
- Study the need and importance of maintaining good industrial relationship

**Course Outcomes:**

After completion of this course the researcher would be able:

- Analyse the various functions of HRM and to evaluate the manpower acquisition and development process.
- Examine the Organisational Change and Development Process
- Sketch out the causes for industrial disputes and to suggest remedial measures

**COURSE INPUTS**

**Unit-1: Overview of Human Resource Management**

Significance, Functions, Role of Managers in Crises, HRM in Global Context, Challenges of HRM, Domestic v/s International HRM, Manpower Acquisition - Manpower Planning, Factors, Steps, Job Analysis, Recruitment, Selection, Retention, Capacity Building – Training and Development, Modern Methods of Training, Effectiveness, Performance Appraisal and Potential Evaluation, Employee Mobility.

**Unit-2: Compensation Management and Industrial Relations**

Job Evaluation, Compensation, Compensation Management Process, Pre-requisites of a Good Compensation System, Laws Governing Compensation, Organizational Change and Development - Measurement and Coping Strategies for Frustration- Stress and Burn Out, Quality of Work Life,



Work Life Balance, Job Satisfaction- Organization Culture, Industrial Relations, Industrial disputes, Causes, Social Security Measures, Collective Bargaining and Workers Participation in Management.

**Unit-3 : International Human Resource Management:**

Dynamics of HRM in Global Companies, Cross Cultural HRM, Globalisation Impact on Human Resources ,Global Business Strategy -Types, International HR Strategy, Human Resource Information System, Flex Time, Recent Trends.

**Books for reference:**

1. Rudrabasavaraj M.N. - Cases in Human Resource Management – Himalaya Publishing House – New Delhi – 1998.
2. John Bernardin H. and Richard W. Beatty - Performance Appraisal: Human Behavior at Work – Boston: Kent – 1984.
3. George T. Milkovich and John W. Boudream - Personnel / Human Resources Management: A Diagnostic Approach - 5th Edn. Plano, TX - Business Publications - 1998.
4. Michael V.P. - Human Resource Management and Human Relations – Himalaya Publishing House – New Delhi, 1998.
5. Saeed M. and Kulshrestha D K - Human Resource Accounting - Anmol Publications – 2000.

**DOCTOR OF PHILOSOPHY (Ph.D.) IN COMMERCE  
Course –ComPhD3.7: Advanced Bank Management**

**Credits: 3**

**Duration: 3hours**

**Max. Marks: 100**

**Pedagogy:** A combination of Lectures, Interaction, Case Analysis, Group Discussion, Seminars, and Assignments.

**Course Objectives:**

After completion of this course the researcher would be able:

- Acquire knowledge of working of Indian Banking system
- Understand the impact of government policy and regulations on the banking industry
- Analyse Financial statements and performance of banks
- Understand banking lending policies and procedures.

**Course Outcomes:**

After completion of this course the researcher would be able:

- Discuss the impact of government policy and regulations on the banking industry.
- Evaluate the bank lending policies, procedures. And performance of the banking industry.
- Elucidate the working of the Reserve Bank of India and their broad functions of banks
- Explain the conduct of monetary policy and its effect on the interest rate, credit availability, prices, and the inflation rate
- express opinions about banking in written and oral form, based on the basic knowledge and skills acquired

## **COURSE INPUTS**

### **Unit-1: Indian Banking System**

Banking System- Structure, Functions of Financial Intermediaries , Financial Instruments , Role Of Banking System in Economic Development , Commercial Banking, Public, Private and Foreign Banks, Co-operative Banks, RRBs, Payment Banks, functions, Challenges and trends in banking , Universal banking , CRM in Banks, Core Banking Solutions, IT interventions in Banking Services, Cyber Crime in Banks

### **Unit-2: Credit Management in Banks:**

Credit Management, Bank Rate, Various Instruments to regulate credit, Credit Agreement, Credit Risk Assessment, CIBIL score, Credit Control, Credit Portfolio, Bank deposits, Credit policy - SLR, CRR, Repo, Reverse Repo, Financial Inclusion Schemes, NPA, Basel Norms.

### **Unit-3: Regulatory Framework**

Role of RBI, Banking Regulation and Supervision, Monetary policy, Banking Regulation Act – SEBI, Banking Ombudsman, Management of banking Companies.

### **Books for reference:**

1. Indian Financial System, M. Vohra, Anmol Publications.
2. Banking Law and Practice in India, P.N. Varshney, Sultan Chand & Sons-24th Edition 2010.
3. Financial Institutions and Markets- Structure, Growth and Innovations, L.M. Bhole & Jitendra Mahakud, Tata Mc Graw Hill- 5 th Edition.
4. Bank Management and Financial Services, Peters S. Rose and Sylvia C. Hudgins, Tata Mc Graw Hill- 7 th Edition.
5. International Journal of Bank Marketing.

## **DOCTOR OF PHILOSOPHY (Ph.D.) IN COMMERCE** **Course –ComPhD3.8: Insurance Management**

**Credits: 3**

**Duration: 3hours**

**Max. Marks: 100**

**Pedagogy:** A combination of Lectures, Interaction, Case Analysis, Group Discussion, Seminars, and Assignments.

### **Course Objectives:**

After completion of this course the researcher would be able:

- acquaint with deep knowledge in the risk management and insurance industry
- Understand various principles, provisions that govern the Life General Insurance Contracts
- Analyse the difference between Life & Non-Life Insurance.
- Provides a basis for assessing risk and decision making to enhance business and personal value.

### **Course Outcomes:**

After completion of this course the researcher would be able:

- Able to have an understanding of major issues related to insurance business
- Explain the concept of Life insurance and General insurance
- Explain the various risk control measures available;
- Familiarize with fundamental legal principles of insurance;
- Choose appropriate insurance policies related to life and health insurance;
- Apply the insurance mechanism in risk management.

## **COURSE INPUTS**

### **Unit-1: Over View of Insurance**

General Principles of Insurance, Types, Life Insurance v/s other Insurances, Public, Private and Foreign Insurance Companies, Growth and Development of Indian Insurance, Regulation of Insurance Business, Emerging Challenges, Insurance Regulatory and Development Authority, Ombudsman, Tax Benefits. Selling Insurance- License, Procedure for Agency, Validity, Termination, Code of Conduct, Functions of an Agent.

### **Unit-2: Life Insurance**

Features, Types, Premium, Annuities, Life insurance contracts, Assignment and nominations, Lapses and revivals of policies, Surrender value, paid up value, Loans, Claims - Procedure, Settlement, Death and Maturity.

### **Unit-3: General Insurance**

Types of General Insurance- Fire insurance, Marine Insurance, Motor Insurance, Health Insurance, Employer's liability Insurance, Sickness Insurance, Aviation Insurance, Burglary Insurance, Fidelity Guarantee Insurance, Engineering Insurance, cattle Insurance, Crop Insurance, etc., Warranties and Conditions, Proximate cause, Subrogation and Conciliation, Re-insurance, Double Insurance.

**Books for reference:**

1. Fundamentals of Insurance - Dr. Periyasamy, Himalaya Publishing Pvt Ltd, Mumbai.
2. Insurance principles and practice - Moorthy.A ,Margham publications, Chennai.
3. Fundamentals of insurance - Dr. P.K. Gupta, Margham publications, Chennai
4. Insurance principles and practice - Periasamy. P, Margham Publications, Chennai
5. Insurance principles and practice - Mishra. M. N, Sultan Chand & Sons, New Delhi.

**DOCTOR OF PHILOSOPHY (Ph.D.) IN COMMERCE**  
**Course –ComPhD3.9: Entrepreneurship and MSME**

**Credits: 3****Duration: 3hours****Max. Marks: 100**

**Pedagogy:** A combination of Lectures, Interaction, Case Analysis, Group Discussion, Seminars, and Assignments.

**Course Objectives:**

After completion of this course the researcher would be able:

- To create awareness about entrepreneurial environment in the country
- To understand different dimensions of Entrepreneurial Development and project Management
- To know various sources of finance benefits available to MSMEs.
- To provide insights into the development of entrepreneurship for overall development of the economy

**Course Outcomes:**

After completion of this course the researcher would be able:

- Identify qualities of entrepreneurs
- Think creative, innovative and write project proposal
- Explore entrepreneurial skills and management function of a company with special reference to MSME sector.
- Understand various steps involved in starting a venture and to explore marketing methods & new trends in entrepreneurship.
- Explain basic concepts of SME and challenges of MSMEs.
- Outline the opportunities to Set-Up SSI/SME Units and role of rural & women entrepreneurship.
- Illustrate roles of various institutions supporting MSMEs.

**COURSE INPUTS**

**Unit-1: Entrepreneur and Entrepreneurship**

Concept of Entrepreneurship, Entrepreneur and Economic Development, Entrepreneurial Personality, Classification of Entrepreneurs, Entrepreneur v/s Intrapreneur v/s Manager, Factors affecting Entrepreneurial Development, Women Entrepreneurship, Entrepreneurial

Development Programmes (EDPs), Role of Government and NGOs in promoting Entrepreneurship through EDPs, Challenges.

Micro, Small and Medium Enterprises (MSMEs) : Need, Importance, MSMEs v/s Large Enterprises, Contribution to Economy, Challenges, Government Schemes to promote MSMEs, MSMEs Act , MUDRA- Athma Nirbhar Bharath, Skill India, Make in India, Digital India, Start up Schemes, Post Pandemic Evaluation.

### **Unit-2: Project Management**

Significance, Types, Project Life Cycle, Project Identification, Technical and Environmental Appraisal, Preparation of Feasibility Report, Venture Capital.

Project Objectives and Policies, Project Cost Estimation and Working Capital Requirements, Projected Income Statement, Sources of funds, Network Analysis, Implementation, Management and Control of the Project, challenges in implementation, Performance Appraisal, Project Audit.

### **Unit 3: Institutional Financing**

RBI Guidelines, Commercial Banks, Long Term Lending Institutions: Industrial Development Bank of India (IDBI) Industrial Finance Corporation of India (IFCI), Industrial Credit and Investment Corporation of India (ICICI), Industrial Reconstruction Bank of India (IRBI), Unit Trust of India (UTI), Small Industries Development Bank of India (SIDBI), State Finance Corporations (SFCs), Micro Finance, Non-Banking Financial Intermediaries.

### **Books for reference:**

01. Vasanth Desai, The Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House. New Delhi.
02. Vasanth Desai, Small-Scale Industries and Entrepreneurship, Himalaya Publishing House. New Delhi.
03. Prasanna Chandra, Projects: Planning, Analysis, Selection, Implementation and Review, Tata McGraw Hill. New Delhi.
04. Singh Narendra, Project Management and Control, Himalaya Publishing House. New Delhi.
05. Nicholas, Project Management for Business and Technology: Principles and Practice, Prentice Hall of India.

## **DOCTOR OF PHILOSOPHY (Ph.D.) IN COMMERCE** **Course –ComPhD3.10: Global Business**

**Credits: 3**

**Duration: 3hours**

**Max. Marks: 100**

**Pedagogy:** A combination of Lectures, Interaction, Case Analysis, Group Discussion, Seminars, and Assignments.

**Course Objectives:**

After completion of this course the researcher would be able:

- To understand the multinational dimensions in management of a MNC company and the business operations in more than one country.
- Understand the techniques for entering the international marketplace.
- Emphasis on the impact and dynamics of sociocultural, demographic, economic, technological, and political-legal factors in the foreign trade environment.
- Explains the functions and form of the global monetary system.
- Understand the strategies and structures of international businesses

**Course Outcomes:**

After completion of this course the researcher would be able:

- Explain the driving factors of international Business
- Understand theories of trade and investment practiced in the global world
- Analyse the various market entry strategies followed by Global Organizations
- Identify the various global production and supply chain issues and have an understanding of foreign exchange determination system
- Manage business across the cultures

**COURSE INPUTS****Unit - 1: An Overview of International Business**

Drivers of International Business, Changing Environment of International Business, Country attractiveness, Different forms, Advantages - Organizational issues, Organizational structures ,Controlling of international business, Performance of global business, Theories of International Trade and Investment- International Institution: UNCTAD, Major Achievements, IMF, IBRD, WTO.

**Unit - 2: Foreign Direct Investment**

Theories of Foreign Direct Investment, Regulations of FDI, Recent Trends, Market Power, Internationalization-Instruments of Trade Policy, Tariff and Non-Tariff Barriers : Voluntary Export Restraints, Administrative Policy, Anti-dumping Policy, Balance of Payment, Foreign Exchange, FEMA, Recent Trends, Globalization- Trends, Effects, Benefits, Strategic compulsions- Strategic options , Global portfolio management- Global entry strategy, International Business Ethics.

**Unit - 3: MNCs and Regional Trade Blocks**

MNCs- Concepts, Factors for the growth, Arguments for and Against, Host Country and Home Country, Organization Structure and Governance, Political Risks, Government Relations, Regional Trade Blocks, Purpose, European Union, BRICS, SAARC, ASEAN, NAFFA, APEC,OAU, GCC, G-20, MERCOSUR, CIS,COMESA, IOR-ARC, NATO, BIMSTEC, Recent Challenges.

**Books for reference:**

1. Charles W.I. Hill and Arun Kumar Jain, International Business, 6th edition, Tata McGraw Hill, New Delhi, 2010.
2. Michael R. Czinkota, Ilkka A. Ronkainen and Michael H. Moffet, International Business, 7 th Edition, Cengage Learning, New Delhi, 2010.
3. K. Aswathappa, International Business, 5th Edition, Tata Mc Graw Hill, New Delhi, 2012.
4. John D. Daniels and Lee H. Radebaugh, International Business, Pearson Education Asia, New Delhi, 12<sup>th</sup> edition.
5. Vyuptakesh Sharan, International Business, 3rd Edition, Pearson Education in South Asia, New Delhi, 2011.

**DOCTOR OF PHILOSOPHY (Ph.D.) IN COMMERCE**  
**Course – ComPhD4: Research and Publication Ethics (RPE)**

**Credits: 2****Duration: 3hours****Max. Marks: 100**

**Pedagogy:** A combination of Lectures, Interaction, Case Analysis, Group Discussion, Seminars, Assignments and practical sessions.

**Course Objectives:**

After completion of this course the researcher would be able:

- Understand the philosophy of research, ethics, integrity and publication ethics.
- Identify research misconduct and predatory publications.
- Understand indexing and citation databases, open access publications, research metrics (citations, h-index, impact Factor, etc.).
- Understand the usage of plagiarism tools.
- Know about the open access publishing and publishing databases and research metrics

**Course Outcomes:**

After completion of this course the researcher would be able:

- Learn philosophy of research and the research ethics.
- Understand the scientific conduct in research and learn publication ethics.
- Know the open access publishing and familiarise with publication misconduct
- Learn publication database and research metrics

**COURSE INPUTS**

**Unit – 1: Philosophy and Ethics:** Introduction to Philosophy – Definitions – Nature and Scope – Concept – Branches.

Ethics – Definition – Moral Philosophy – Nature of moral Judgements and Reactions.

**Unit -2: Scientific Conduct:** Ethics with respect to science and research – Intellectual Honesty and Research Integrity – Scientific Misconducts: Falsification – Fabrication and

Plagiarism - Redundant Publications: Duplicate and Overlapping Publications - Salami Slicing- Selective Reporting and Misrepresentation of Data.

**Unit -3: Publication Ethics:** Definition – Introduction and Importance – Best Practices / Standards Setting Initiatives and guidelines: COPE, WAME – Conflict of Interest – Publication Misconduct: Definition – Concept – Problems that lead to unethical behaviour and Vice versa – Types - Violation of Publication Ethics – authorship and Contributorship – Identification of Publication Misconduct – Complaints and Appeals – Predatory Publishers and Journals.

**Unit -4: Open Access Publishing:** Open Access Publications and Initiatives – SHERPA/RoMEO online resource to check publisher copyright & self-archiving policies – Software tool to identify predatory publications developed by SPPU – Journal Finder / Journal suggestions tools viz. JANE – Elsevier Journal Finder – Springer Journal Suggester etc.

**Unit -5: Publication Misconduct:**

**A. Group Discussions:**

Subject Specific Ethical Issues - FFP – Authorship - Conflicts of Interest – Complaints and Appeals: Examples and Fraud from India and Abroad.

**B. Software Tools:**

Use of Plagiarism Software Like Turnitin – Urkund and other open Source Software Tools.

**Unit -6: Databases and Research Metrics:**

**A. Databases:**

Indexing Databases – Citation Databases – Web of Science – Scopus Etc

**B. Research Metrics:**

Impact Factor of Journal as per Journal Citation Report – SNIP – SJR – IPP- Cite score – Metrics – H-Index - g index – i10 index – Altmetrics.

**Books for reference:**

1. Bird, A. (2006). Philosophy of science. Routledge.
2. MacIntyre, Alasdair. ( 1967). A Short History of Ethics. London.
3. P. Chaddah. (2018). Ethics in Competitive Research: Do not get scooped; do not get plagiarized, ISBN:978-9387480865.
4. National Academy of Sciences, National Academy of Engineering and Institute of Medicine. (2009). On Being a Scientist: A Guide to Responsible Conduct in Research: Third Edition. National Academies Press.
5. Resnik, D. B. (2011). What is ethics in research & why is it important. National Institute of Environmental Health Sciences, 1-10. Retrieved from



## **Question Paper Pattern for Ph.D. Course Work Examinations**

Each Question Paper shall be divided into two Sections Viz., Section - A (Analytical) and Section – B (Application).

### **Section – A: Maximum Marks: 30**

Three questions shall be answered out of Four questions.

Each question carries Ten marks.

### **Section – B: Maximum Marks: 45**

Three questions shall be answered out of Four questions. Each Question carries Fifteen marks

**Note: (1) Calculator, Mathematical Table and Present Value Table are allowed**

## **Question Paper Pattern for ComPh.D3 Research and Publication Ethics (RPE) Courses**

### **Maximum Marks: 30**

Five questions shall be answered out of six questions. Each question carries 6 marks.

# Syllabus for Ph.D. (CET) in Commerce

## PAPER – I: RESEARCH METHODOLOGY

### Unit 1: Research and Research Problem

Introduction – Meaning and Definitions – Objectives – Types – Significance – Problems encountered by researcher.

Meaning and Definitions of Research Problem – Need – Techniques to identify research problem – Formulation – Objectives – Factors to be considered while identifying research problem – Pilot Study.

### Unit 2: Research Design and Sample Design :

Meaning and Definitions – Features of Good Research Design – Types – Basic principles of Experimental Designs – Review of literature – Research gap.

Meaning – Sample v/s Census – Types – Sampling frame – Sampling Error – Features of good sampling Design – Techniques.

### Unit 3: Data Collection and Processing of Data :

Primary and Secondary data – Methods of collecting Primary and secondary data – Desk Research – Primary Vs Secondary Data.

Editing – Coding – Tabulation – Presentation of Data – Preliminary Analysis – Statistical Analysis of Data.

### Unit 4: Hypothesis

Meaning and Definitions of Hypothesis – Formulation of Hypothesis – Level of significance, Testing of Hypothesis using statistical techniques – Z test, t-test, f-test, chi square test, ANNOVA.

### Unit 5 : Paper Writing and Drafting

Basic concepts of paper writing and Report generation – Writing style – Steps in Report Writing – Review of literature – Chapter scheme – Bibliography and Reference.

Significance – Piracy – Plagiarism – Violation of copy right – Consequences

### Unit 6: Computer Application in Research

Fundamentals of computers – Application of computers in research – Excel and SPSS.

## **PAPER – II: COGNATE SUBJECT**

### **Unit – 1: Business Management**

Principles of Management: Planning- Objectives, Strategies, Planning process, Decision making; Organising, Organisational structure, formal and informal organisations, organisational culture; staffing; leading- Motivation, Leadership, committees, communication; Controlling; Corporate Governance and Business Ethics.

### **Unit – 2: Business Environment**

Meaning and Elements of Business Environment, Economic Environment, Economic Policies, Economic Planning, Legal Environment of Business in India, Competition policy, Consumer protection, Environment Protection,

Policy Environment: Liberalisation, Privatisation and globalisation, Second generation reforms, Industrial policy and implementation. Industrial growth and structural changes.

### **Unit – 3: Financial and Management Accounting**

Basic Accounting concepts, Capital and Revenue, Financial Statements.

Partnership Accounts: Admission, Retirement, Death, Dissolution and Cash Distribution.

Advanced Company Accounts: Issue, forfeiture, Purchase of Business, Liquidation, Valuation of Shares, Amalgamation, Absorption and Reconstruction, Holding company Accounts.

### **Unit – 4: Marketing Management**

The evolution of marketing, concepts of marketing, Marketing Mix, Marketing environment; consumer behaviour, Market Segmentation; Product decision, Pricing decisions, Distribution decisions, Promotion decisions, Marketing planning, Organising and control.

### **Unit – 5: Financial Management**

Capital structure, Financial and Operating leverage, Cost of capital, Capital Budgeting, Working Capital Management, Dividend policy.

### **Unit – 6: Human Resource Management**

Concepts, Role and Functions of Human Resource Management, Human Resource Planning, Recruitment and Selection, Training and Development, Succession Planning, Compensation – wage and salary administration, Incentive and Fringe benefits, morale and productivity; performance appraisal; Industrial Relations in India, Health, safety, Welfare and Social security, worker's participation in Management.



**KARNATAKA STATE OPEN UNIVERSITY**

MUKTHA GANGOTHRIL, MYSORE-570 006

**DEPARTMENT OF STUDIES AND RESEARCH IN COMMERCE**

No. KSOU/COM/DCM/2022-13

Date: 22.12.2022

**Proceedings of meeting of Department Council held on 22-12-2022 in the Chamber of Chairperson at 12.00 am.**

**Members Present:-**

1. Smt. Usha C. – Chairperson
2. Dr. Mahesha V.
3. Dr. Sukanya R.
4. Dr. Naveen G .V.

**Members Absent:-**

1. Dr. Chaya R.

The chairperson of the council while welcoming all the esteemed members of the department council stated the agenda of the meeting being conducted.

**Agenda of the meeting:**

**1. Revision and approval of Income Tax syllabus of III year B.Com:**

The Department Council members have gone through the income tax syllabus and updated the ambiguity which was notified by the members of the editorial board held on 09.09.2022. The same has been approved by the members of Department Council and recommended for Board of Studies (UG) for its approval.

**2. Approval of Income Tax Study Materials of III year B.Com revised as per the Union Budget 2022:**

The Chairperson has highlighted, the study materials of Income Tax was first revised and updated the changes in accordance with the union budget 2021. Further, the editorial board held on 09.09.2022 was recommended to update the necessary changes in the study material as per Finance Act,

Page 1 of 3

Scanned with CamScanner

2022 in order to equip the students with the latest amendment. Accordingly, the study material has been revised in accordance with the Finance Act 2022, by the concerned course writers as per office order of the Dean (Academic). However, Dr. Mahesha V. has pointed that the editorial board has no power to recommend and it can only suggest in this regard. Whereas the Chairperson emphasized that the recommendation is made with the interest of the student. Finally, the council approved the study materials and recommended to Board of studies (UG) for its approval.

**3. Approval of revised Ph.D Course Work syllabus:**

The Department Council members have gone through the syllabus of Ph.D. Course work revised in the 5 days workshop conducted in the Department of Commerce and recommended for Board of Studies (PG) for its approval.

**4. Organizing one day Faculty Development Programme:**

The Department Council members have decided to organize one day Faculty Development Programme on "Financial Statement Analysis" on 25<sup>th</sup> January 2023. The council has authorized the Chairperson of the Department to carry out the process of getting its approval and smooth conducting of the programme. Further the members of the Department Council have suggested to conduct five days programme.


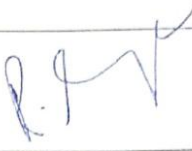
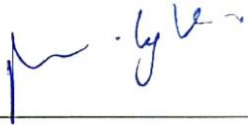
**5. List of library Books:**

The chairperson informed all the members of the Department Council to provide the list of latest reference books of both UG and PG Commerce programmes for the library as per their specialization so as to enable in the library to procure text books which benefits the students to access for their studies.

At the end, the Chairperson thanked all the members for their active participation and co-operation.



**Signature of members of Department Council:**

Dr. Mahesha V.	Member	
Dr. Sukanya R	Member	
Dr. Chaya R.	Member	Absent
Dr. Naveen G. V.	Member	

  
22/12/22  
**Smt. Usha C**  
Chairperson  
Department of Studies and Research in Commerce,  
Karnataka State Open University,  
Muktagangotri, Mysuru-570 006,

Scanned with CamScanner





# Karnataka State Open University

Department of Post-Graduate Studies and Research in Commerce,  
Muktagangotri, Mysuru 570006 (Mysuru District, Karnataka State)

**Minutes of the Meeting of Board of Studies in Commerce (PG) held on 26<sup>th</sup> & 27<sup>th</sup> of December, at 11.00 am in the Chamber of the Chairman, DOS&R in Commerce, Karnataka State Open University, Muktagangotri, Mysuru-570006.**

## Members

01. Dr. Manjunath, K.R
01. Dr. Parameshwara
02. Dr. Srinivas, K.T
03. Dr. Sukanya, R
04. Dr. Chaya, R
05. Dr. Mahesha, V: Chairman.

After the formal welcome by the chairman, the Board discussed the subjected listed in the agenda and resolved appropriately.

### **01. Preparation and Approval of Panel of Examiners for 2022-23 examinations of Ph.D. Course Work, M.Com and PG Certificate in Financial Management**

The Board prepared and approved the panel of examiners for Ph.D. Course Work, M.Com and PG Certificate in Financial Management examinations of 2022-23 and onwards (**Annexure – 1**). Further, the Board authorized the chairman to send the panel directly to the Registrar (Evaluation) by name.

### **02. Approval of M.Com Second Semester Self Learning Material (SLM) Prepared Under CBCS.**

The Board reviewed the SLM developed by the internal and external subject experts. Further the Board has gone through the Plagiarism reports of various courses and proceedings of the Editorial Board and found that the process is followed as per the UGC ODL & OL Regulations – 2020. (**Annexure -2**)

### **03. Approval of Ph.D. Provisional Selection List and DRC Proceedings**

The Board reviewed the provisional selection list prepared and approved by the Department Research Committee (DRC) and found them in order [as per PhD Ordinance 2012, third amendment – 2021] (**Annexure – 3**).

  
Page 1 of 3

**04. Approval of Revised/Upgraded PhD coursework syllabus in the light of Ph.D. Ordinance 2012, 3<sup>rd</sup> Amendment – 2021.**

The Board Considered the revised Ph.D. coursework syllabus prepared in the workshop and approved by the Department Council in the structure of Ph.D. course metrics as specified in the KSOU Ph.D. Ordinance 2012, 3<sup>rd</sup> Amendment 2021. After going through the same and thorough discussion, the Board made minor changes and approved the same. **(Annexure – 4)**. Further the Board resolved to the Academic Council and Board of Management for its approval.

**05. Approval of Revised M.Com Program Guide**

The Board Considered the revised M.Com Program Guide prepared and approved by the Department Council. After going through the same and thorough discussion, the Board made minor changes and approved the same. **(Annexure –5)**. Further the Board resolved to recommend the same to Academic Council and Board of Management for its approval.

**06. Ratification of M.Com CBCS Syllabus ( only the additions of Program outcomes, Course outcomes and mapping of course outcomes with program outcomes)**

The Board reviewed the additions made to the existing syllabus (Program outcomes, Course outcomes and mapping of course outcomes with program outcomes) which is developed and approved by the Department Council. Further the Board has approved the same. **(Annexure -6)**

**07. Approval of Project Report Guidelines**

The Board Considered the Project Report Guidelines prepared and approved by the Department Council. After going through the same and thorough discussion, the Board has approved the same. **(Annexure –7)**.

At the end the chairman of the Board proposed vote of thanks to all the esteemed members who were present in the meeting.