

# University of Kalyani

**Department of Commerce**

**Syllabus**

**PhD Course Work in Commerce**

**from**

**2021-2022 session**

**(Approved in the meeting of the DRC meeting held on 4<sup>th</sup> January, 2022)**

### Course Structure

Course Code	Course Title	Marks for Term end Examination	Internal Assessment	Presentation & Viva	Total Marks	Course Credit
COM-101	Research Methodology (A)	60	20	20	100	4
COM -102	Research Methodology (B)	60	20	20	100	4
COM -103	Subject Up-gradation (A) (Contemporary Issues in Accounting and Finance)	60	20	20	100	4
COM -104	Subject Up-gradation (B) (Transdisciplinary Issues in Accounting and Finance)	60	20	20	100	4
Total Marks and Credits		240	80	80	400	16

Course Code	Course Title	Marks for Term end Examination	Internal Assessment	Presentation & Viva	Total Marks	Course Credit
<b>COM-101</b>	<b>Research Methodology (A)</b>	<b>60</b>	<b>20</b>	<b>20</b>	<b>100</b>	<b>4</b>

### Course Objectives:

- To introduce the different methods and techniques of research
- To explain the methodology and how it is used
- To provide exemplars of the methodology
- To outline the key issues that Editors are focusing on regarding the methodology
- To provide further reading and courses to learn more about the methodology
- To provide a hands-on example of the methodology
- To make researchers able to use research support tools
- To help researchers in identifying trends and directions of research in respective domain.

### Course Content:

To be conducted centrally at Faculty Level with focus on the following topics:

- Quantitative Methods
- Qualitative Methods
- Computer Applications
- Research Ethics,
- Scientific Writing
- Training and Field Work
- Database and Research Metrics
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### Suggested Readings (specific to research in Commerce):

- Panneerselvam, R.: Research Methodology, Prentice Hall India, New Delhi.
- Srivastava, T. N. and Rego, S.: Business Research Methodology, Tata McGraw-Hill Education
- Rao, A. S. and Tyagi, D.: Research Methodology with SPSS Statistical Package for the Social Sciences, Shree Niwas Publications
- Kumar, R.: Research Methodology: A Step-by-Step Guide for Beginners, Pearson Education, New Delhi.
- Taylor, B., Sinha, G. And Ghoshal, T.: Research Methodology: A Guide for Researchers in Management and Social Sciences, Prentice Hall India, New Delhi.
- Kothari, C. R.: Research Methodology, Vikas Publishing House, New Delhi.
- Denzin, N. K., & Lincoln, Y. S. (2018). The SAGE handbook of qualitative research
- Fujii, L. A. (2018). Interviewing in social science research: A relational approach.
- Cooper D. and Schindler P. Business Research Methods, Tata McGraw Hill. Sultan Chand & Sons.
- Myers, M. D. (2013). Qualitative research in business and management. Sage.
- Patton, M. Q. (2015). Qualitative Research and Evaluation Methods, 4rd Edition
- Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin, M. (2013). Business research methods. Cengage Learning.

Course Code	Course Title	Marks for Term end Examination	Internal Assessment	Presentation & Viva	Total Marks	Course Credit
<b>COM-102</b>	<b>Research Methodology (B)</b>	<b>60</b>	<b>20</b>	<b>20</b>	<b>100</b>	<b>4</b>

### Course Objectives:

- To understand the basic concepts underlying research literature reviews for different purposes, including why, for whom, and how;
- To know searching and screening approaches to ensure quality parameters on the basis of evaluation criteria;
- To develop skills of conducting a literature review, including reading, note taking strategies, coding/reference management;
- To understand the process of synthesizing and writing literature results;
- To know how to write a quality literature review with variations in citation style.

### Course Content:

**To be conducted at the Departmental Level- Left to respective supervisors**

- Overview of literature review: what, why, when
- Topic, search, criteria for evaluation, screening
- Organizing, structuring, synthesizing literature review
- Systematic literature review
- Reference, citations, notes and bibliography management
- Writing the literature review with references and bibliography

### Suggested Readings:

- Ridley, Diana (2008) "The Literature Review: A Step-by-Step Guide for Students". Sage Study Skills. 170 pages. ISBN: 978-1-4129-3426-8 paperback.
- Fink, Arlene (2010) "Conducting Research Literature Reviews: From the Internet to Paper – 3rd Edition". Sage. 253 pages. ISBN: 978-1-4129-7189-8 paperback.
- Hart, C. (2018). Doing a Literature Review: Releasing the Research Imagination. Sage.
- Massaro, M., Dumay, J. and Guthrie, J. (2016), "On the Shoulders of the Giants: Undertaking a Structured Literature Review", Accounting, Auditing and Accountability Journal, Vol. 29 No. 5, pp.767-801.
- Linnenluecke, M. K., Birt, J., Chen, X., Ling, X., & Smith, T. (2017). Accounting Research in Abacus, A&F, AAR, and AJM from 2008– 2015: A Review and Research Agenda. Abacus, 53(2), 159-179.
- Linnenluecke, M. K., Marrone, M., & Singh, A. K. (2020). Conducting systematic literature reviews and bibliometric analyses. Australian Journal of Management, 45(2), 175-194.

The supervisor will provide additional readings for domain-specific literature review.

Course Code	Course Title	Marks for Term end Examination	Internal Assessment	Presentat ion & Viva	Total Marks	Course Credit
<b>COM-103</b>	<b>Subject Up-gradation (A) (Contemporary Issues in Accounting and Finance)</b>	<b>60</b>	<b>20</b>	<b>20</b>	<b>100</b>	<b>4</b>

### Course Objectives:

- To integrate knowledge and skills acquired in accounting and finance courses
- To provide an exposure to methodologies and research topics in asset pricing and investments
- To identify good (and bad...) empirical research questions in accounting and finance courses
- To design and execute empirical analysis, including sourcing and processing data and estimating models
- To interpret results using a solid conceptual/theoretical framework and place them in the context of existing literature

### Course Content:

#### To be conducted at the Departmental Level

- Contemporary and emerging issues in the area related to accounting and finance such as
  - Indian accounting standard
  - Financial reporting
  - Capital market
  - Behavioural finance
  - Corporate governance
  - Corporate restructuring
  - Corporate social responsibility
  - Financial management
  - Banking

### Suggested Readings:

- Andrei Shleifer: Inefficient markets – An Introduction to Behavioural Finance, Oxford University Press, New York, 2000.
- Brealey, Richard A. and Myers, Stewart C.: Corporate Finance, McGraw Hill International, New York.
- Chandra, Prasanna: Financial Management, Tata McGraw-Hill, Delhi.
- Block, Stanley B. and Hilt, Geoffrey A.: Foundations of Financial Management, Richard D. Irwin, Homewood, Illinois
- Mirza, Abbas Ali and Nandakumar Ankarath, (2013). International Trends in Financial Reporting under IFRS, John Wiley & Sons, Hoboken, New Jersey.
- Nandakumar, K. J. Mehta, T.P. Ghosh, Y. A. Alkafaji (2010). Understanding IFRS Fundamentals, John Wiley & Sons, Inc., Hoboken, New Jersey.
- Ann M. Brockett and Zabihollah Rezaee (2012). Corporate Sustainability: Integrating Performance and Reporting, John Wiley & Sons, New Jersey
- Sanjay K. Agarwal, (2008), Corporate Social Responsibility in India, Response Book, New Delhi.
- Das, S.C.: Corporate Governance in India: An Evaluation, PHI.
- Solomon, Jill. and Solomon, Aris.: Corporate Governance and Accountability, Wiley India.
- Sarkar, Jayati. and Sarkar, Subrata.: Corporate Governance in India, SAGE Publications India Pvt. Ltd., New Delhi.
- SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
- Copeland T.E and J.D Weston: Financial Theory and Corporate Policy, Addison Westely. NY.
- Francis, J. C.: Management of Investments, McGraw Hill, N.Y.
- Fuller, R. J. and Farrell Jr., J. L.: Modern Investments and Security Analysis, McGraw-Hill, Singapore.
- Gomez, Clifford: Banking and Finance - Theory, Law and Practice, PHI Learning Private
- Sadhak, H.: Life Insurance in India: Opportunities, Challenges and Strategic Perspective, Sage Publications, New Delhi
- Edmans, A., Gabaix, X., Jenter, D. 2017. Executive Compensation: A Survey of Theory and Evidence. The Handbook of the Economics of Corporate Governance 1, 383-539.

Course Code	Course Title	Marks for Term end Examination	Internal Assessment	Presentation & Viva	Total Marks	Course Credit
<b>COM-104</b>	<b>Subject Up-gradation (B) (Transdisciplinary Issues in Accounting and Finance)</b>	<b>60</b>	<b>20</b>	<b>20</b>	<b>100</b>	<b>4</b>

### Course Objectives:

- To integrate knowledge and skills acquired in accounting and finance courses
- To provide an exposure to methodologies and research topics in accounting and finance courses
- To identify good (and bad...) empirical research questions in accounting and finance courses
- To design and execute empirical analysis, including sourcing and processing data and estimating models
- To interpret results using a solid conceptual/theoretical framework and place them in the context of existing literature

### Course Content:

#### To be conducted at the Departmental Level

Transdisciplinary issues in the area related to accounting and finance such as

- Statistics and Financial Econometrics
- Financial Inclusion and Microfinance
- Macroeconomics issues
- International business including finance
- Social issues
- Applied management functions
- Domain specific bibliographic data sets
- Citation network
- Digital data management

### Suggested Readings:

- Meenakshi Malhotra: Empowerment of Women: Microfinance and women empowerment, Isha Books, 2004.
- Jay Liebowitz: Financial Literacy Education: Addressing Student, Business, and Government Needs, CRC Press, 2016.
- Baltagi Panel Data Analysis
- Wooldridge J. M. Econometric Analysis of Cross Section and Panel Data. The MIT Press, 2002
- Cameron, C.A. and Trivedi, P.K. Microeconometrics Using STATA. STATA Press, 2009
- Greene, W.H. Econometric Analysis. 6th Ed. Prentice-Hall, 2008.
- Jeffrey M. Wooldridge (2016): Introductory Econometrics A Modern Approach (5th edition)
- Provost, F., & Fawcett, T. (2013). *Data science for business: [what you need to know about data mining and data-analytic thinking]*. Sebastopol (Calif.: O'Reilly).
- Frank, N. D., & Ganly, J. (1983). *Data sources for business and market analysis*. Metuchen, N.J: Scarecrow Press.
- Bauder, J. (2014). *The reference guide to data sources*.
- Consoli, S., In Reforgiato, R. D., & In Saisana, M. (2021). *Data science for economics and finance: Methodologies and applications*.
- Weirich, T. R., Churyk, N. T., & Pearson, T. C. (2012). *Accounting & auditing research and databases: Practitioner's desk reference*. Hoboken, N.J: Wiley.
- Enders, W., Applied Econometric Time Series, Third Edition, Wiley.