



जननायक चन्द्रशेखर विश्वविद्यालय, बलिया-277001 (उ.प्र.)
Jananayak Chandrashekhar University, Ballia-277001 (U. P.)



FACULTY OF COMMERCE

**Course structure and Syllabus
Ph.D. Course work system
COMMERCE**

**UNDER SEMESTER SYSTEM FROM
ACADEMIC SESSION -2019-20**



**Ph.D. (Doctor of Philosophy)
COMMERCE
FACULTY OF COMMERCE**

SEMESTER SYSTEM

Ph.D. Commerce

COURSE WORK SYSTEM

COURSE STRUCTURE, SYLLABUS/Ph.D. COURSE WORK

1. PAPER-1-Research Methodology and Computer Application- Credits-4, MM-100
2. PAPER-2-Research and Publication Ethics Credits-2, M.M.-100
3. PAPER-3- Accounting and Finance Theory Credits-4, M.M.-100
4. PAPER-4- Management Theory and Entrepreneurship Credits-4, M.M.- 100

Total-14 Credits and Maximum Marks-400

After the completion of course work

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|------------------------------------|--------------|
| 1. SYNOPSIS SEMINAR | Satisfactory |
| 2. ORAL COMPREHENSIVE | Satisfactory |
| 3. COURSE SEMINAR | Satisfactory |
| 4. THESIS PRE SUBMISSION SEMINAR | Satisfactory |
| 5. THESIS (DOCTORAL RESEARCH WORK) | Satisfactory |
| 6. THESIS VIVA-VOCE | Satisfactory |

PROPOSED REGULATIONS

Semesters/Papers	Title of the papers	Credits Hours	Theory	
			Max. Marks	Min. Marks
Paper 1	(Theory Paper)	4	100	40
Paper 2	(Theory Paper)	4	100	40
Paper 3	(Theory Paper)	4	100	40
Paper 4	(Theory Paper)	2	100	40
Total aggregate of First Semester will be 50 %			Total 14 Credits Max. Marks – 400 Min.Marks – 200	
SYNOPSIS SEMINAR			Satisfactory	
ORAL COMPREHENSIVE			Satisfactory	
COURSE SEMINAR			Satisfactory	
THESIS PRE-SUBMISSION SEMINAR			Satisfactory	
THESIS (DOCTORAL RESEARCH WORK)			Satisfactory	
THESIS VIVA-VOCE			Satisfactory	

Note-

1. The research work may be initiated as per Ph.D. ordinance.

2. The evaluation of seminar presentation and oral comprehensive examination shall be done by the departmental committee which shall be constituted by the Head of Department /Principal of College.
3. The minimum passing marks of every paper at least will be 40 % in theory and total aggregate of the semester will be 50 % minimum.

Department of Commerce

Ph.D. COURSE WORK SYSTEM

COURSE STRUCTURE–SYLLABUS of Ph.D. COURSE WORK

PAPER-I: RESEARCH METHODOLOGY AND COMPUTER APPLICATION

CREDITS-4 M.M.:100

(Common Syllabus)

PAPER-II-RESEARCH AND PUBLICATION ETHICS

CREDITS-2, M.M.-100

(Common Syllabus)

PAPER III: ACCOUNTING AND FINANCE THEORY

CREDITS-4, M.M.-100

Unit I: Accounting Theory and Corporate Finance Theories

Accounting theory formulation- Deductive, inductive , events, value, predictive, behavioural, pragmatic, authoritarian, sociological, economic, eclectic and ethical approaches;

Accounting Theories- Structural, interpretational and decision usefulness theories, critical theory of accounting, normative and positive theory,

Corporate Finance Theories: Goal of finance function and agency theory, leverage and theories of debt, theories of capital structure; Financial contracting and contract theories, dividend theories and financial market signaling.

Unit II: Basic Economic Concepts and Contemporary Research in Accounting and Capital Market Theories

An information economics view of accounting, current developments in mark-to-market accounting and hedge accounting, development of the conceptual framework of accounting in various countries;

The present value model of accounting, fair value accounting;

Empirical research in accounting,

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

Unit III: Practice, Assignment on Unit-I

Unit IV: Practice, Assignment on Unit-II

Core Readings:

Accounting

- American accounting Association, (1966), A Statement of Basic Accounting Theory, Sarsota; AAA,
- Belkaoui Ahmed, (1981), Accounting Theory, Haircourt Brace Jovanovica, Newyork,
- Craig Deegan, (2006), Financial Accounting Theory, 2nd Edn., McGraw-Hill, Irwin.
- Hendriksen Elfon S., (1982), Accounting Theory 4th Edn Homewood: Richard D, Irwin
- Jayne Godfrey, Allan Hodgson & Scott Holmes, (2003), Accounting Theory 5th Edn, John Wiley & Sons Inc.
- Lal, Jawahar, (2009), Accounting Theory and Practice 3rd edn., Himalaya Publishing House, New Delhi.
- Mohammed Abdol mohammadi & Ralph J. McQuade, (2002), Applied Research in Dinancial Accounting, McGraw-Hill, New York.
- Schroedr Richard G. Myrtle W, Clark, & Jack M. Carthy, (2010). Financial Accounting Theory and analysis: Text and class 10th Edn, john Wiley & Sons Inc.
- Scott William R, (2009), Financial Accounting Theory 5th Edn, Toronto; Prentice Hall Canada Inc.
- Scott Henderson, Graham Peirson & Kate Harris, (2004), Financial Accounting Theory; Prentice Hall.
- Wolk, Harry I. James L. Dodd & John, J. Rozycki.,(2008) Accounting Theory; Conceptual Issues In a Political and Economic Environment, Sage Publications, Inc.

Finance

- Brigham Eugene F. & Ehrhardt C., (2007), Financial Management; Theory and Practice, Thompson-South Western
- Fama Eugene F. & French Kenneth R, (2004) Capital Asset Pricing Model : Theory and Evidence, The Journal of Economic Perspectives, Vol, 18,3,25-46
- Fischer, Donald E. & Jordan, Ronald J.,(2007). Security Analysis and Portfolio Management, PHI, New Delhi
- Malkiel, Butron G. (1990), A Random Walk Down Wall Street. W W Norton New York.
- Sharpe William. (1970). Portfolio Theory and Capital Market, McGrew-Hall, Ney York.
- Sulomon, E. (1963). Theory of Financial Management, Columbia university Press, New York.

PAPER IV: MANAGEMENT THEORY AND ENTREPRENEURSHIP

CREDITS-4, M.M.-100

Unit I: Classical Management Theory and Contemporary Management Theory

Taylor's theory of scientific management, Fayol's administrative theory, Weber's theory of bureaucracy.

Likert's management styles, systems theory, Ouchi- theory Z, Corporate social responsibility theory, Peter Drucker's contribution to the development of management.

Unit II: Entrepreneurship Theory I & II

Introduction: occupational, structural and functional approaches to entrepreneurship, classic contributions to entrepreneurship theory, Schumpeter and the economics of innovation, Knight_ entrepreneurial judgment and the firm, Kirzner- entrepreneurial alertness, Schultz- adaptation, occupational entrepreneurship: recent contributions, the structural approach; causes and consequences of new-venture creation.

Entrepreneurship and finance, the opportunity-discovery perspective, entrepreneurship, heterogeneous capital, and the firm, the institutional environment, political entrepreneurship, entrepreneurial teams, recent controversies.

Unit III: Practice, Assignment on Unit-I

Unit IV: Practice, Assignment on Unit-II

Core Readings:

Management Theory

- Archie, B. Carroll. (1999). Corporate Social Responsibility- Evolution of a Definitional Construct, *Business and Society*, Vol. 38, No. 3, 268-295
- Dale, Earnest, (1999), *Management: Theory and Practice*, McGraw Hill Book Company
- Drucker, Peter (1999), *Management Challenges in the 21st Century*, Butterworth-Heinemann, USA.
- Drucker, Peter, (1955), *The Practice of Management*, Elsevier, USA
- Edersheim, Elizabeth Haas, (2007), *The Definitve Drucker*, McGrawHill, USA,
- Ouchi, William G. (1981), *Theory Z: How American business can meet the Japanese challenge*, Addison-Wesley, Reading, MA.
- Taylor, F.W. (1911), *Principles of Scientific Management*, Harper & brothers New York and London
- Weber, Max, (1947). *The Theory of Social and Economic Organization*. Translated by A.M. Henderson and Talcott Parsons. Collier Macmillan Publishers, London.

Entrepreneurship

- Acs Zoltan J. and David B. Audretsch,(2003). handbook of Entrepreneurship Research: An Interdisciplinary Survey and Introduction, Springer, NY.
- Agarwal, Rajshree, Sahron A. Alvarez and Olay Sorenson, eds., (2005), Handbook of Entrepreneurship Research: Disciplinary Perspectives, Springer, New York.
- Hebert Robert F and N.Link,(1988), the Entrepreneur: Mainstream views and Radical Critique.Second edition, Praeger, New York.
- Parker Simon C. (2004), The Economics of Self-Employment and Entrepreneurship,Cambridge university press, Cambridge.
- Shane, Scott (2003), A general Theory of Entrepreneurship: The Individual- Opportunity Nexus, Edward elgar, Cheltenham,U.K.