

B.COM.
SEMESTER-VIII
(HONOURS WITH RESEARCH)
UG BCOM- M- T- 14

Course Title: **ADVANCED RESEARCH METHODOLOGY**
Major Course; Credit-4; Full Marks- 50 (40+10)

COURSE OBJECTIVE: The course aims to develop a systematic understanding of research processes, problem formulation, research design, data collection, analysis, interpretation, ethical practices, and report writing, enabling students to conduct independent, rigorous, and academically sound research in commerce and social sciences.

COURSE CONTENT:

UNIT 1: Introduction to Research

- Defining research and research methodology
- Nature and scope of research methodology
- Types of research-basic and applied research
- Research Process
- Features of a good research study
- Research applications in business decisions
- Formulation of research problem
- Developing a research proposal
- Significance of review of literature

UNIT 2: Research Design

- The nature and importance of research design
- Features of a good research design
- Classification of research designs -exploratory, descriptive and experimental
- Concept and classification of experimental designs

UNIT 3: Data Collection Methods

- Classification of data
- Research applications of secondary and primary data
- Secondary sources of data and usage
- Secondary sources of data in Indian context
- Primary data collection – Survey and observation

UNIT 4: Scales of Measurement, Scaling Techniques, and Questionnaire Design

- Meaning and characteristics of measurement scales
- Types of scales
- Reliability and validity testing of scales

- Meaning, objectives and classification of scaling techniques
- Advantages and limitations of each scaling technique
- Meaning and role of questionnaire in research
- Types of questionnaires
- Types of questions
- Principles of effective questionnaire design
- Pilot study and pre-testing of questionnaire
- Common errors in questionnaire design

.UNIT 5: Research and Publication Ethics

- Meaning and objectives of research ethics
- Importance of ethics in academic and scientific research
- Ethical issues in commerce research
- Misconduct in research
- Meaning and scope of publication ethics
- Criteria for authorship
- Meaning and significance of report writing
- Meaning and types of plagiarism
- UGC Plagiarism Regulations
- Plagiarism detection tools
- Prevention of plagiarism

UNIT 6: Report Writing

- Characteristics of a good report
- Principles of effective report writing
- Planning and Structure of Reports
- Writing Style and Presentation
- Use of digital tools in report writing
- Referencing styles

Suggested Readings:

- Alan Bryman & Emma Bell - “Business Research Methods, Oxford University Press
- Anderson, J. – Technical Communication: A Reader- Centered Approach
- Bajpai Naval - Business Research Methods, Pearson
- Booth, W.C., Colomb, G.G., Williams, J.M. – The Craft of Research
- Cooper, D.R. & Schindler, P.S. – Business Research Methods
- Dutta, S. - Research and Publication Ethics in Social Science
- Kothari, C.R. – Research Methodology: Methods and Techniques
- Malhotra, N.K. – Marketing Research: An Applied Orientation
- UGC (Latest). Research and Publication Ethics Guidelines.

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SEMESTER-VIII
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UG BCOM- M- T- 15

Course Title: **FINANCIAL STATEMENT ANALYSIS**
Major Course; Credit-4; Full Marks- 50 (40+10)

COURSE OBJECTIVE:The course aims to equip students to analyze and interpret financial statements for performance evaluation and decisions in business.

COURSE CONTENT:

UNIT 1: Introduction & Financial Statement Fundamentals

- Meaning, purpose and scope of financial statement analysis
- Types and users of financial statements
- Tools of analysis: Trend analysis, Common size and Comparative Statement.
- Numerical problems

UNIT 2: Ratio Analysis

UNIT 3: Statement of Fund Flow

UNIT 4: Analysis of Industrial Sickness

- Concepts, signals and symptoms of sickness
- Provisions under the Companies Act 2013
- Prediction Stages of Sickness
- Univariate and Multivariate Analysis
- Application of statistical tools
- Numerical problems

UNIT 5: Empirical Analysis of Financial Statement

- Techniques for writing research paper
- Working capital analysis
- Profitability analysis

Suggested Readings:

- Banerjee, B.: Financial Policy & Management Accounting, PHI, New Delhi.
- Foster, G.: Financial Statement Analysis, Pearson Education.
- Fraser, L. M., & Ormiston, A.: Understanding Financial System, PHI, New Delhi.
- Lev, B.: Financial Statement Analysis—A New Approach, Prentice-Hall, Inc., Englewood Cliffs, NJ.
- Penman: Financial Statement Analysis, McGraw Hill.
- Wild, John J.: Financial Statement Analysis, Tata McGraw-Hill

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SEMESTER-VIII
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UG BCOM- M- T- 16
Course Title: **ADVANCED STATISTICS**
Major Course; Credit-4; Full Marks- 50 (40+10)

COURSE OBJECTIVE: The course aims to develop advanced analytical skills in statistical theory and methods, enabling learners to model complex data, apply multivariate and inferential techniques, conduct rigorous empirical research, and critically interpret statistical results for academic, professional, and policy-oriented decision-making.

COURSE CONTENT:

UNIT 1: Probability and Theoretical Distributions

- Foundations of probability (Addition and Multiplication Rules, Bayes' theorem)
- Mathematical expectation
- Theoretical distributions: Binomial, Poisson, Normal

UNIT 2: Correlation and Regression

- Partial and multiple correlations
- Multiple regression analysis

UNIT 3: Statistical Decision Theory

- Decision making under uncertainty
- Loss functions and risk analysis
- Statistical Quality Control

UNIT 4: Sampling Theory and Estimation

- Sampling concepts and sampling distributions
- Central Limit Theorem
- Point and interval estimation
- Properties of estimators: unbiasedness, consistency, efficiency

UNIT 5: Parametric Tests of Significance

- Z-test
- t-test
- ANOVA (one-way and two-way)
- Chi-Square Test

UNIT 6: Non-Parametric Tests of Significance

- Sign Test
- Runs Test
- Wilcoxon Signed-Rank Test
- Mann–Whitney U Test
- Kruskal–Wallis Test
- Kolmogorov–Smirnov Test

Suggested Readings:

- Casella, G., & Berger, R. L. (2002). *Statistical Inference*. Duxbury.
- Cochran, W. G. (1977). *Sampling Techniques*. Wiley.
- Das, J. K. (2014). *Statistical Applications*
- Das, N. G. (1998). *Statistical Methods*.
- Goon, A. M., Gupta, M. K., & Dasgupta, B. (2012). *Fundamentals of Statistics*. World Press.
- Hogg, R. V., & Tanis, E. A. (2018). *Probability and Statistical Inference*. Pearson.
- Siegel, S., & Castellan, N. J. (1988). *Nonparametric Statistics for the Behavioral Sciences*. McGraw-Hill.
- Snedecor, G. W., & Cochran, W. G. (1989). *Statistical Methods*. Iowa State University Press.

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SEMESTER-VIII
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UG BCOM- RP/DIS

Course Title: **DISSERTATION**

Major Course; Credit-12; Full Marks- 150 (120+30)

COURSE OBJECTIVE:The course aims to develop the in-depth research paper, demonstrating a student's mastery and original contribution to their academic field through independent research, analysis and structured writing.

COURSE CONTENT: Detailed guidelines will be provided later.