

**B.COM.**  
**SEMESTER-VIII**  
**(HONOURS WITHOUT 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.

**B.COM.**  
**SEMESTER-VIII**  
**(HONOURS WITHOUT RESEARCH)**  
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 Behavioural Sciences*. McGraw-Hill.
- Snedecor, G. W., & Cochran, W. G. (1989). *Statistical Methods*. Iowa State University Press.

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UG BCOM -M-T -17

Course Title: **MICRO & MACROECONOMICS**

Major Course: Credit – 6; Full Marks -75 (60+15)

**COURSE OBJECTIVE:** The objective of the course is to acquaint the students with the basic concepts of microeconomics and macroeconomics.

**COURSE CONTENT:**

**UNIT 1: Introduction to Demand and Supply**

Concept of demand; Demand function; Law of Demand and its exceptions; Derivation of individual and market demand curves; Elasticity of demand– price elasticity – relation between slope of demand and elasticity of demand; Concepts of Income and Cross Price elasticity of demand, Supply function and Equilibrium.

**UNIT 2: Consumer Equilibrium**

Concept of Cardinal and Ordinal utility; Indifference Curve analysis; Consumer equilibrium using indifference curve and budget constraint –graphical approach.

**UNIT 3: Market Concept**

Concept of Total, Average and Marginal Revenue and Cost; Forms of Market – Price and Output in Perfect Competition and Monopoly; Concept of Oligopoly (only basic concepts of different forms).

**UNIT 4: National Income Accounting**

Concepts and measurement of National Income; Circular flow of income; Real and nominal GDP and GNP; Determination of Personal Income from GDP; GDP deflator; Alternative approaches of measuring national income– Income method, Expenditure method, Value-added method; Difficulties in Measurement of NI.

**UNIT 5: Determination of Equilibrium Level of Income**

Simple Keynesian Model, Consumption, Savings and Investment Function; Concept of multiplier – Government expenditure multiplier and Tax multiplier, Investment multiplier and Balanced budget multiplier.

## **UNIT 6: Money and Inflation**

Various definitions and functions of money; Quantity Theory of Money; Concept of Inflation, Demand-Pull and Cost-Push inflation; Inflationary Gap; Effects of Inflation; Monetary and Fiscal Policies to control inflation.

### **Suggested Readings:**

- Banerjee & Majumdar, Banijjik Arthaniti–o-Banijjik Paribesh (Bengali).
- Banerjee & Majumdar, Fundamentals of Business Economics.
- Dornbusch, Fischer and Startz, Macroeconomics
- Gould & Ferguson, Microeconomic Theory.
- Joydeb Sarkhel, Macroeconomic Theory.
- Macroeconomics, Mankiw.
- Microeconomics, Theory and Applications, Maddala Miller.
- Pindyke and Rubinfeld, Microeconomics.
- Principles of Microeconomics, Mankiw.
- Ratan Khasnabish & Ranesh Roy, Banijjik Arthaniti –o-Bharoter Arthonoitik Paribesh (Bengali)
- Richard T. Froyen, Macroeconomics Theory and Policies.
- W.H.Branson, Macroeconomic Theory and Policy.

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**SEMESTER-VIII**  
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UG BCOM- M- T- 18

Course Title: **BUSINESS ENVIRONMENT & INTERNATIONAL FINANCE**

Major Course; Credit-6; Full Marks- 75 (60+15)

**COURSE OBJECTIVE:**(i)Business Environment: The objective of the course is to make the students acquainted with the basic concepts related to Business Environment. The students will be able to develop an idea on Social environment, economic environment, and political environment of Business and also on Business Ethics.

(ii)International Finance: To familiarize the students with the basic concepts of international finance as well enable them to understand how international finance is linked to today's globalized world. This course will provide students with the knowledge, skills, and abilities to understand the global economic, political and social environment within which firms operate.

**COURSE CONTENTS:**

**Unit 1: Social & Political Environment**

- Business & Society
- Social Responsibility of Business
- Business & the State
- Corporate Governance

**Unit 2: Economic & Technological Environment**

- Economic Systems
- Economic Planning
- Impact of Technological Environment
- Management of Technology

**Unit 3: Global Environment**

- Globalization
- Multi-National Corporations
- International Economic Institutions

**Unit 4: Balance of Payments**

- Meaning & Significance of Balance of Payments;
- Balance of Trade vs. Balance of Payments;
- Current Account and Capital Account.
- Equilibrium in the Balance of Payments

### **Unit 5: Foreign Direct Investment**

- Foreign Direct Investment (FDI) and Foreign Portfolio Investment (FPI);
- Types of FDI;
- Benefits of FDI to home and host countries;;
- India's FDI Policy.

### **Unit 6: Foreign Exchange Rate and Foreign Exchange Markets**

- Meaning, fixed rate, floating rate and flexible rate;
- Determination of the equilibrium exchange rate, causes of change in the exchange rate;
- The foreign exchange market;
- Devaluation- Meaning, necessity and conditions for successful devaluation.

### **Suggested Readings:**

- Alan C. Shapiro, Peter Moles & J. K. Seal: International Financial Management, Wiley India Pvt. Ltd.
- B.N. Ghosh: Business Environment, Oxford University Press.
- C. B. Gupta: Business Environment, Sultan Chand & Sons.
- K. Aswathappa: Essentials of Business Environment, Himalaya Publishing House.
- Rajiv Srivastava: International Finance, Oxford University Press.
- Suresh Bedi: Business Environment, Excel Books.
- V. Sharan, A. K. Singh & R. K. Shrivastav: International Financial Management, PHI Learning Pvt. Ltd.
- V.A. Avadhani: International Finance, Himalaya Publishing House.
- Vishal Kumar: International Finance, Kalyani Publishers.