Darrang College (Autonomous), Tezpur-784001

Two Year Post Graduate Programme

(As per National Education Policy 2020)

Subject: Commerce

<u>**Approved by :**</u>
Board of Studies meeting held on 23-06-2026
&
Academic Council vide Resolution No. DC/AC/3/2026/06, dated 29-06-2026.

Syllabus

Two Year Post Graduate Programme in Commerce

(For students who completed 3-Year UG Programme)

(As per National Education Policy 2020)

Darrang College (Autonomous), Tezpur

(Recommended by the meeting of the BoS in Commerce held on 23-06-2026 and the Academic Council vide Resolution No. DC/AC/3/2026/06, dated 29-06-2026.)

P.G. DEPARTMENT OF COMMERCE
DARRANG COLLEGE (AUTONOMOUS), TEZPUR
Website: www.darrangcollege.ac.in

COURSE STRUCTURE OF POST GRADUATE PROGRAMME IN COMMERCE
DARRANG COLLEGE (AUTONOMOUS)
(TO BE IMPLEMENTED FROM THE ACADEMIC SESSION 2026-27)

Course	Credit	Level	Paper Code	Paper Name
SEMESTER-I				
DSC	4	400	COM-1-DSC-4014	Corporate Financial Reporting
DSC	4	400	COM-1-DSC-4024	Human Resource Management
DSC	4	400	COM-1-DSC-4034	Statistics for Business Analysis
DSE	4	400	COM-1-DSE-4044(A)	Securities Analysis & Portfolio Management
			COM-1-DSE-4044(B)	Rural Marketing
FSC	3+1	400	COM-1-FSC-4054	Research Methodology
SEMESTER-II				
DSC	4	500	COM-2-DSC-5014	Managerial Economics
DSC	4	500	COM-2-DSC-5024	Organizational Behaviour
DSC	4	500	COM-2-DSC-5034	Business Ethics and Corporate Governance
DSE	4	500	COM-AF-2-DSE-5044(A)	International Finance
			COM-HM-2-DSE-5044(B)	Brand Management
FSC	3+1	500	COM-2-FSC-5054	Entrepreneurship and Start-up Management
SEMESTER-III				
SPECIALIZATION: ACCOUNTING AND FINANCE				
DSC	4	500	COM-AF-3-DSC-5064	Advanced Cost and Management Accounting
DSC	4	500	COM-AF-3-DSC-5074	Advanced Financial Management
DSC	4	500	COM-AF-3-DSC-5084	Corporate Tax Planning and Management
DSC	4	500	COM-AF-3-DSC-5094	Behavioural Finance
DSE	4	500	COM-AF-3-DSE-5104(A)	Forensic Accounting
			COM-AF-3-DSE-5104(B)	Sustainable Finance
SPECIALIZATION: HUMAN RESOURCE & MARKETING MANAGEMENT				
DSC	4	500	COM-HM-3-DSC-5064	Performance Management
DSC	4	500	COM-HM-3-DSC-5074	Industrial Relations and Labour Laws
DSC	4	500	COM-HM-3-DSC-5084	Consumer Psychology
DSC	4	500	COM-HM-3-DSC-5094	Green Marketing and Sustainability Practices
DSE	4	500	COM-HM-3-DSE-5104(A)	Digital Marketing
			COM-HM-3-DSE-5104(B)	Talent Management
SEMESTER-IV				
Project	16	500	COM-4-PRJ-511-16	Dissertation
DSE	4	500	COM-4-DSE-5124	Scientific Writing, Publication Ethics & IPR

M.COM PROGRAMME
DETAILED SYLLABUS OF 1ST SEMESTER

Title of the Course	**CORPORATE FINANCIAL REPORTING**
Course Code	COM-1-DSC-4014
Nature of the Course	DSC
Total Credit	04 Credits
Contact Hours	60 Hours
Distribution of Marks	60 (End Sem) + 40 (In-Sem)

COURSE OBJECTIVE

The Objective of this course is to equip students with knowledge of financial reporting principles, accounting standards, disclosure practices, sustainability reporting, and emerging developments in corporate reporting..

COURSE OUTCOME

After completion of the course the learners will be able to:

1. Students will able to explain the concepts, principles, and regulatory framework of financial reporting
2. Students will able to analyze accounting standards and apply measurement principles relating to assets, liabilities, and fair value accounting
3. Students will able to evaluate contemporary financial reporting practices and reporting requirements of specialized financial institutions.
4. Students will able to demonstrate. Assess sustainability, ESG, and other non-financial reporting frameworks used in corporate reporting
5. Students will able to examine voluntary disclosures and digital reporting practices using XBRL.

UNITS	COURSE CONTENTS	L	T	P	Total Hours
Unit-I (25 Marks)	**Financial Reporting an Overview**: Concept, objectives, users, scope, and importance of financial reporting; qualitative characteristics of accounting information; corporate reporting and disclosure requirements; IASB Conceptual Framework; Generally Accepted Accounting Principles (GAAP); accounting policies and Ind AS 1; overview of IFRS and Ind AS.	12	1	0	13
Unit-II (17 Marks)	**Accounting Standards and Measurement**: Need, benefits, and process of accounting standard setting; standard-setting bodies in India and abroad; role and achievements of IASB; global convergence of accounting standards; IFRS, AS, and Ind AS; asset valuation methods; measurement of liabilities, depreciation, and intangible assets; fair value measurement and accounting for	12	1	0	13

	changing prices.				
Unit-III (25 Marks)	**Contemporary Financial Reporting**: Interim reporting, segment reporting, sustainability reporting, and corporate social reporting; financial reporting practices of mutual funds, non-banking financial companies (NBFCs), merchant bankers, and stock and commodity market intermediaries.	10	1	0	11
Unit-IV (17 Marks)	**Non-Financial Reporting Frameworks**: Concept and significance of non-financial reporting; Global Reporting Initiative (GRI); Task Force on Climate-related Financial Disclosures (TCFD); IFRS Sustainability Disclosure Standards; SEBI Business Responsibility and Sustainability Reporting (BRSR); ESG reporting, Integrated Reporting, and Corporate Social Responsibility (CSR) reporting.	10	2	0	12
Unit-V (16 Marks)	**Voluntary Disclosures and E-Reporting**: Voluntary disclosure practices and disclosure issues; Value Added Statements; Economic Value Added (EVA), Market Value Added (MVA), and Shareholders' Value Added (SVA); Human Resource Accounting and Green Accounting; XBRL concepts, features, taxonomy, evolution, advantages, international developments, and XBRL India; difference between XML and XBRL.	10	1	0	11
	TOTAL	**50**	**10**	**0**	**60**

Where, L =Lectures, T =Tutorials, P =Practicals

SUGGESTED READINGS:

- Jawaharlal, Accounting Theory and practice, Himalaya, 2010
- Das Gupta, N.: Accounting Standard: Indian & International, Sultan Chand, N. Delhi
- Saini, A.S., IFRS for India, Snow white publications
- Tripathy, Shibarama, Roadmap to IFRS and Indian Accounting Standards, Commercial Law Publication.
- ICAI, Compendium of Statements & Standard Accounting ICAI, Delhi
- Narayanswamy R., Financial Accounting: A Managerial Perspective. PHI, New Delhi,
- Lai Jawahar., Corporate Financial Reporting Theory and Practice. Taxman, New Delhi,
- Vijaykumar M P., First lesson to Accounting Standards, Snow White, Delhi,
- Porwal L S.: Accounting Theory- an Introduction, TMG, New Delhi.
- Ghosh, Goyale& Maheshwari. Accounting Theory. Wiley Eastern,

Note: Learners are advised to use latest edition of text books

M.COM PROGRAMME
DETAILED SYLLABUS OF 1ST SEMESTER

Title of the Course	**HUMAN RESOURCE MANAGEMENT**
Course Code	COM-1-DSC-4024
Nature of the Course	DSC
Total Credit	04 Credits
Contact Hours	60 Hours
Distribution of Marks	60 (End Sem) + 40 (In-Sem)

COURSE OBJECTIVE:

To enable learners, understand HRM as a strategic partner in achieving organisational goals and analyse how HR policies are linked to business strategy, competitive advantage and organisational performance. To equip them with the knowledge how recruitment, training and compensation programs retain top talent and maximise employee engagement. Further, the course programme aims at preparing learners for roles like HR manager, HR analyst, Talent acquisition specialist and HR consultant.

COURSE OUTCOME:

1. It will equip students with the knowledge how HR practices are aligned and implemented to accomplish organizational objectives.
2. Learners will be able to develop analytical skills to identify skill gaps, forecast future workforce requirements, and execute effective job analysis and competency mapping.
3. The course will enable students gain an insight of how to manage the employee lifecycle, from hiring to termination aiming at their optimum utilization.
4. The learners will gain knowledge of employee compensation, benefits, health, safety and industrial disputes including settlement machinery.

Units	Course Content	L	T	P	Total Hours
Unit-I (20 marks)	**Introduction:** ▪ Human Resource Management: Concept, Scope, Importance and Functions, Role of HR manager in modern organisations and Competencies, HR Policies, HRM vs HRD vs HRP. ▪ Evolution from Personnel Management to HRM to Strategic HRM. ▪ Challenges of HRM in Indian context	08	01	0	09
Unit-II (20 marks)	**HR Planning & Job Design**: ▪ Human Resource Planning: Process, forecasting	09	02	0	11

	techniques. ▪ Job Analysis: job description and job specification. ▪ Recruitment: concept, process and sources, E-recruitment. Selection process; Test and Interviews: Placement and Induction. ▪ Employee retention. Socialisation.				
Unit-III (24 marks)	**Training, Development& Performance**: ▪ Concept and Importance; Identifying training and development needs; Methods and Evaluation; Training process outsourcing. ▪ Management Development: Career planning, Succession planning. ▪ Modern techniques of performance appraisal; Concept, Errors in appraisal, Potential appraisal, Transfer and Promotion. ▪ Compensation Management: Wage theories, Job evaluation: methods of wage payments and incentive plans; Fringe benefits.	14	03	0	17
Unit-IV (18 marks)	**Employee Relations & Maintenance**: ▪ Employee health and safety; ▪ Employee welfare; Social security. ▪ Employer-Employee relations: an overview; Grievance handling and Redressal.	09	02	0	11
Unit-V (18 marks)	**Emerging Trends in HRM**: ▪ International HRM- concept. Case Studies ▪ HRIS, E-HRM ▪ Strategic HRM and HR Audit, Ethics in HRM. ▪ Employee empowerment, Workforce diversity. ▪ Work-life balance and Globalisation.	10	02	0	12
	TOTAL	**50**	**10**	**0**	**60**

SUGGESTED READINGS:

- Aswathappa K., Human Resource Management, Tata McGraw-Hill, New Delhi.
- Memoria, C.B & Gankar, S.V., Personnel Management, Himalaya Publishing House.
- Rao, V. S. P., Human Resource Management: Text and Cases, Excel Books.
- Decenzo, D.A. and Robbins, S. P., Fundamentals of Human Resource Management, Wiley, India.
- Dessler, G. and Varkkey, B., Human Resource Management, Pearson Education, Delhi.

Note: Learners are advised to use latest edition of text books.

M.COM PROGRAMME
DETAILED SYLLABUS OF 1ST SEMESTER

Title of the Course	:	**STATISTICS FOR BUSINESS ANALYSIS**
Course Code	:	**COM-1-DSC-4034**
Nature of the Course	:	**DSC**
Total Credit	:	**04 Credits**
Contact Hours	:	**60 Hours**
Distribution of Marks	:	**60 (End Sem) + 40 (In-Sem)**

COURSE OBJECTIVES:

The objective of this course is to provide statistical concepts and analytical techniques required for effective business decision-making.

COURSE OUTCOMES:

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

1. Understand and explain fundamental statistical concepts and their application in business and commerce.
2. Apply appropriate sampling techniques and hypothesis testing methods to analyze business data and draw valid inferences.
3. Understand methods of hypothesis testing and analysis of variance.
4. Develop and interpret regression models for business forecasting and predictive analytics.
5. Use multivariate statistical techniques and statistical software to analyze complex business problems and support managerial decision-making.

UNITS	COURSE CONTENTS	L	T	P	Total Hours
Unit-I (10 Marks)	**Introduction to Statistics in Business**: Basic concepts, Types of data and sources of data, statistics in business and commerce.	5	0	0	5
Unit-II (25Marks)	**Sampling and Sampling Distributions**: Introduction, Probability and non-probability sampling techniques random sampling from a probability distribution, stratified random sampling, systematic sampling, multistage sampling, quota sampling, Concept of sampling distribution and its importance in inference.	14	2	0	16
Unit-III (20 Marks)	**Hypothesis Testing and Analysis of Variance**: Concept of statistical hypothesis, Z-test, Student's t-test, Chi-square test, Basics of Analysis of Variance (ANOVA), One-way ANOVA, ANOVA with interaction effects, two-way ANOVA.	10	2	0	12
Unit-IV (20	**Regression & Predictive Analytics**: Introduction to Regression Analysis, Simple Linear Regression,	10	3	0	13

Marks)	Multiple Linear Regression, Assumptions of Regression Models, Diagnostic Tests, Advanced Regression Issues, Dummy Variables and Interaction Effects, Model Evaluation and Selection, Business Forecasting and Prediction Using Regression.				
Unit-V (25 Marks)	**Multivariate Analysis & Business Data Analytics**: Correlation and covariance analysis, Principal Component Analysis (PCA), Factor analysis, Cluster analysis, Discriminant analysis, Statistical software applications (Excel/SPSS).	11	3	0	14
	TOTAL	**50**	**10**	**0**	**60**

Where, L =Lectures, T =Tutorials, P =Practical.

SUGGESTED READINGS:

- Business Statistics by Ken Black (Wiley)
- Statistics for Business: Decision making& Analysis, 3rd edition by Robert Stine.
- Business Statistics using Excel, SPSS, and R, 1st Edition by Munmun Ghosh.
- Business Statistics: Concepts methods and Applications by Dr B. Sumalatha

Note: Learners are advised to use latest edition of text books.

M.COM PROGRAMME
DETAILED SYLLABUS OF 1ST SEMESTER

Title of the Course	**SECURITIES ANALYSIS & PORTFOLIO MANAGEMENT**
Course Code	**COM-1-DSE-4044(A)**
Nature of the Course	**DSE**
Total Credit	**04 Credits**
Contact Hours	**60 Hours**
Distribution of Marks	**60 (End Sem) + 40 (In-Sem)**

COURSE OBJECTIVE:

This course aims to develop students' understanding of securities markets, investment analysis, and portfolio management. It equips learners with analytical tools for evaluating securities, constructing efficient portfolios, assessing risk–return dynamics, and applying derivative instruments for risk management and portfolio optimization.

COURSE OUTCOME:

After completing this course, students will be able to

1. Explain the structure and functioning of securities markets and methods of raising capital.
2. Analyse investment avenues using economic, industry, company, and technical analysis.
3. Construct and evaluate portfolios using modern portfolio theories, CAPM, and performance measures.
4. Apply financial derivatives–futures and options–for hedging and managing portfolio risk.

UNITS	COURSE CONTENTS	L	T	P	Total Hours
Unit-I (25 marks)	**Introduction to Securities Market:** Meaning and concept of securities market, Securities market and their functions, Methods of raising capital, Stock market in India, Security market indices–purpose and factors influencing construction of index, Methods of constructing index, Trading system in stock market, Speculation, Margin trading, Depositories.	13	2	0	15
Unit-II (25 marks)	**Securities Analysis:** Investment in securities, Investment objectives, Security and non-security form of investment, Trading vs. investment, Analysis of equity investment–Economic analysis, Industry analysis, and Company analysis,Technical analysis;Efficient market hypothesis, Economic forecasting, Forecasting techniques.	12	3	0	15
Unit-III (30 marks)	**Portfolio Management:** Meaning and concept of portfolio management, Phases of portfolio management, Risk and return, Types of risk, Measurement of risk, Markowitz risk-return	17	3	0	20

	optimization, Single index model, Sharpe index model, Portfolio data, Efficient frontier; Portfolio selection–meaning, risk and investor preference, Capital asset pricing model; Portfolio revision–meaning, significance and strategies; Portfolio evaluation–meaning, Performance measurement of portfolios, Sharpe's, Treynor's and Jensen's measure of portfolio performance.				
Unit-IV (20 marks)	**Financial Derivatives:** Meaning and concept of financial derivatives, Merits and demerits of forward contracts, Futures, Options, Portfolio management using futures and options	8	2	0	10
	TOTAL	**50**	**10**	**0**	**60**

Where, L =Lectures, T =Tutorials, P =Practical.

SUGGESTED READINGS:

1. Avadhani, V. A. *Security analysis and portfolio management*. Himalaya Publishing House.
2. Chandra, P. *Investment analysis and portfolio management*. McGraw Hill Education.
3. Kevin, S. *Security analysis and portfolio management*. PHI Learning.
4. Ranganathan, M., & Madhumathi, R. *Investment analysis and portfolio management*. Pearson Education.

Note: Learners are advised to use latest edition of text books.

M.COM PROGRAMME
DETAILED SYLLABUS OF 1ST SEMESTER

Title of the Course	**RURAL MARKETING**
Course Code	**COM-1-DSE-404-4(B)**
Nature of the Course	**DSE**
Total Credit	**04 Credits**
Contact Hours	**60 Hours**
Distribution of Marks	**60 (End Sem) + 40 (In-Sem)**

COURSE OBJECTIVES:

The course aims to enhance students' comprehension of the concepts, scope, and importance of rural marketing within the Indian context. It endeavors to familiarize them with the characteristics, purchasing behaviors, and market potential of rural consumers, while providing knowledge of product development, pricing strategies, distribution channels, and promotional techniques appropriate for rural markets. The course also introduces students to contemporary developments and emerging trends in rural marketing, thereby equipping them to analyze opportunities and challenges associated with serving rural markets effectively.

COURSE OUTCOMES:

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

1. To explain the concepts, characteristics, and importance of rural marketing and rural markets.
2. To analyze rural consumer behaviour and identify market opportunities through segmentation and targeting.
3. To apply appropriate product, distribution, and promotional strategies in rural marketing situations.
4. To explain the characteristics of Digital rural markets and apply appropriate marketing strategies.
5. To analyze rural marketing issues using research methods and case studies.

UNITS	COURSE CONTENTS	L	T	P	Total Hours
Unit-I 16 (Marks)	**Introduction to Rural Marketing** • Meaning, Nature and Scope of Rural Marketing • Evolution of Rural Marketing in India • Characteristics and Importance of Rural Markets • Rural Economy and Rural Development • Rural Marketing versus Urban Marketing • Opportunities and Challenges in Rural Marketing	10	2	0	12

Unit-II 25 (Marks)	**Rural Consumers and Rural Markets** • Profile and Characteristics of Rural Consumers • Consumer Buying Behaviour in Rural Areas • Factors Influencing Rural Purchase Decisions • Rural Market Structure and Potential • Market Segmentation, Targeting and Positioning • Role of Government and Rural Development Institutions • Field study	10	2	0	12
Unit-III 25 (Marks)	**Product and Distribution Strategies** • Product Planning for Rural Markets • Branding and Packaging for Rural Consumers • Product Innovation in Rural Markets • Rural Distribution Channels • Logistics and Physical Distribution • Sales Force Management in Rural Markets	10	2	0	12
Unit-IV 17 (Marks)	**Promotion and Digital Marketing in Rural Markets** • Promotion: Concept and Strategies for Rural Markets • Rural Advertising and Communication • Customer Relationship Management (CRM) and e-CRM • Digital Marketing in Rural Areas: Concept, Scope, Opportunities and Challenges • Social media and Mobile Marketing in Rural Markets.	10	2	0	12
Unit-V 17 (Marks)	**Research in Rural Marketing** • Rural Marketing Research: Meaning, Objectives and Importance • Research Process in Rural Marketing: Sources and methods • Applications of Rural Marketing Research in Business Decision-Making • Case and Field Studies on Rural Markets in the context of India and Assam	10	2	0	12
	TOTAL	**50**	**10**	**0**	**60**

Where, L =Lectures, T =Tutorials, P =Practical.

SUGGESTED READINGS:

- C. S.G. Krishnamacharyulu & Lalitha Ramakrishnan, Rural Marketing.
- Balaram Dogra & Karminder Ghuman, Rural Marketing: Concepts and Practices.
- A.K. Singh & S. Pandey, Rural Marketing: Indian Perspective.
- Rajagopal, Indian Rural Marketing.
- Philip Kotler, Marketing Management.

Note: Learners are advised to use latest edition of text books.

M.COM PROGRAMME
DETAILED SYLLABUS OF 1ST SEMESTER

Title of the Course	**RESEARCH METHODOLOGY**
Course Code	**COM-1-FSC-4054**
Nature of the Course	**FSC**
Total Credit	**04 (Theory: 3, Practical: 1)**
Contact Hours	**Theory: 45 Hours, Practical: 30 Hours**
Distribution of Marks	**45 (End Semester Theory) + 25 (End Semester Practical) + 30 (Internal)**

COURSE OBJECTIVE

The course aims to inculcate research aptitude among the learners and equip them with knowledge and skills required to successfully undertake various steps in the research process.

COURSE OUTCOME

After completion of the course the learners will be able to:

1. Understand the concepts, characteristics, and types of research, and develop skills for formulating research problems, identifying variables, and designing hypotheses.
2. Understand the steps in data processing and analysis, and apply various methods of data collection, considering ethical issues.
3. Understand the ethical principles in research and their application in ensuring integrity in research work.
4. Develop the ability to write a research proposal
5. Develop the ability to write a comprehensive research report.

TO BE ADOPTED FROM SWAYAM

Course Title: Business Research Methodology

Instructor: Dr S.C. Das, Banaras Hindu University
SWAYAM LINK: https://onlinecourses.swayam2.ac.in/e-learning/preview/ini26_cm09

Business Research Methodology
Credit- 3 / Hours- 45

COURSE OUTLINE

- Week 1: Philosophical and Methodological Framework in Business Research
- Week 2: Business Research Ethics
- Week 3: Research Problem Construction and Literature Review
- Week 4: Variables Identification and Hypothesis Formation
- Week 5: Establishing a Business Research Design

- Week 6: Sampling Theory and Design in Business Studies
- Week 7: Measurement and Scaling
- Week 8: Empirical Quantitative Analysis
- Week 9: Qualitative Data Analysis
- Week 10: Academic Writing Quality and Research Communication
- Week 11: Business Research Proposal/Synopsis in Quantitative and Qualitative Research
- Week 12: Publishing Research Papers and Thesis

PRACTICALS

Credit- 1/ Hours- 30

Learners are required to:

1. Prepare literature review from a topic of their own choice involving business and economics.
2. Apply online tools and platforms; design a questionnaire using various kinds of questions including Likert scale statements to address a particular business problem.
3. Prepare a research proposal on a topic highlighting the problem statement, research gap, research objectives, data source and methodology, and significance of the study.
4. Prepare a brief project/seminar report following proper format in Word processing software.

SUGGESTED READINGS:

- Kothari, C.R., Research Methodology: Methods and Techniques, New Age International, New Delhi.
- Kumar, Ranjit. Research Methodology: A Step-by-Step Guide for Beginners. Sage Publications.
- Panneerselvam, R. Research Methodology. Prentice Hall of India.
- Eriksson, P., & Kovalainen, A. Qualitative Methods in Business Research (2nd ed.). SAGE Publications.
- Blumberg, B., & MacRae, C. Business Research Methods (5th ed.). McGraw-Hill.
- Bryman, A. & Bell, E. Business Research Methods. Oxford University Press.
- Chawla, D. & Sondhi, N. Research Methodology: Concepts and Cases. Vikas Publishing.
- Dangi, H.K. and Dewen S. Business Research Methods, Cengage India Private Ltd.
- Chindler, P. S. Business Research Methods. McGraw-Hill Higher Education.
- Cooper, Donald R., & Schindler, Pamela S. Business Research Methods (14th Edition). The McGraw-Hill Companies.
- Sachdeva, J. K. Business Research Methodology. Himalaya Publishing House.
- Schindler, P. S., Gumte, K., & Maheshwari, P. Business Research Methods (14th ed.). McGraw Hill Education India.
- Saunders, M., Lewis, P., & Thornhill, A. Research Methods for Business Students (8th ed.). Pearson Education.

Note: Learners are advised to use latest edition of text books

OR

Offline Course: RESEARCH METHODOLOGY

THEORY					Credit- 3/ Hours- 45
UNITS	**COURSE CONTENTS**	**L**	**T**	**P**	**Total Hours**
Unit-I (20 Marks)	**Introduction** • Meaning of research; Purpose of Research – Exploration, Description, Explanation; Significance of research; Types of Research; Scope of Business Research; Characteristics of Good Research; Steps in Research Process. • Unit of Analysis – Individual, Organization, Groups, and Data Series. • Terminologies of research – Concept, Construct, Attributes, Variables, and Hypotheses, Theory and Model. • Literature Review and Formulation of Research Question; Philosophies of Research; Induction and Deduction Approach.	11	0	0	11
Unit-II (20 Marks)	**Research Process & Research Design** • Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies. • Types of Research Design- Exploratory, Descriptive and Experimental. Meaning, Examples and Characteristics of Exploratory Research Design. Methods of Exploratory Research Design. Steps in Exploratory Research. Meaning, Characteristics and Methods of Descriptive Research Design with examples. Meaning and Types of Experimental Research Design.	12	0	0	12
Unit-III (20 Marks)	**Measurement & Data Collection** • **Measurement and Scaling**: Uni-dimensional and Multi-dimensional scales; Primary scales of Measurement (Nominal, Ordinal, Interval and Ratio), Scales for Measurements of Constructs- Thurstone, Likert and Semantic Differential scaling; Reliability and Validity. • **Data Collection**: Meaning and Sources of Primary and Secondary Data; Questionnaire Design; Census and Survey Method; Probability and Non-Probability Sampling Techniques; Sample Size Determination.	11	0	0	11
Unit-IV (15 Marks)	**Data Analysis & Report Writing** • **Data Analysis:** Data Preparation and Cleaning;	11	0	0	11

	Graphical Presentation of Data; Frequency Distribution, Descriptive Statistics; Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests; Testing the assumptions of Classical Normal Linear Regression • **Report Writing**: Types of Reports; Steps in Report Writing; Format and Presentation of Report, Referencing (APA, Chicago manual etc.), Ethics in Business Research.				
	TOTAL	**45**	**0**	**0**	**45**

	PRACTICALS	**Credit- 1/ Hours- 30**			
(25 Marks)	Learners are required to: 1. Prepare literature review from a topic of their own choice involving business and economics. 2. Apply online tools and platforms; design a questionnaire using various kinds of questions including Likert scale statements to address a particular business problem. 3. Prepare a research proposal on a topic highlighting the problem statement, research gap, research objectives, data source and methodology, and significance of the study. 4. Prepare a brief project/seminar report following proper format in Word processing software.	0	0	30	30
	TOTAL	**0**	**0**	**30**	**30**

SUGGESTED READINGS:

- Kothari, C.R., Research Methodology: Methods and Techniques, New Age International, New Delhi.
- Kumar, Ranjit. Research Methodology, Pearson Education, New Delhi.
- Bryman, A. Business Research Methods. Oxford University Press.
- Bryman, A. & Bell, E. Business Research Methods. Oxford University Press.
- Chawla, D. & Sondhi, N. Research Methodology: Concepts and Cases. Vikas Publishing.
- Dangi, H.K. and Dewen S. Business Research Methods, Cengage India Private Ltd.
- Saunders, M., Lewis, P., & Thornhill, A. Research Methods for Business Students (8th ed.). Pearson Education.

Note: Learners are advised to use latest edition of text books