

S P Mandali's
**R. A. PODAR COLLEGE OF COMMERCE AND
ECONOMICS (EMPOWERED AUTONOMOUS),**
Matunga, Mumbai-400019

Syllabus
and
Question paper pattern

Level 6
Bachelor of Commerce (Honours)
(Business Management)
Semester VII & VIII

Syllabus as per National Education Policy 2020
To be implemented from Academic Year 2026-2027

PO No.	Programme Specific Outcome
PO 1	Demonstrate comprehensive knowledge of business management principles, including marketing, finance, human resource management, and operations.
PO 2	Communicate business ideas, strategies, and decisions effectively to diverse stakeholders through oral and written formats.
PO 3	Apply critical thinking to analyze business situations, evaluate management practices, and solve organizational problems.
PO 4	Apply management theories and tools to address real-world business challenges and support decision-making.
PO 5	Use analytical and quantitative techniques to interpret business data and improve organizational performance.
PO 6	Conduct research in business and management, demonstrating skills in data collection, analysis, and interpretation.
PO 7	Work effectively in teams and demonstrate interpersonal skills to achieve organizational objectives.
PO 8	Apply innovative and strategic thinking to develop business solutions and entrepreneurial ventures.
PO 9	Engage in reflective learning to assess personal effectiveness and identify opportunities for continuous improvement.
PO 10	Utilize digital tools, business analytics, and management information systems for effective decision-making.
PO 11	Demonstrate commitment to lifelong learning and continuous professional development in the field of business management.
PO 12	Exhibit global and multicultural awareness in managing business operations in diverse environments.
PO 13	Uphold ethical values and social responsibility in business practices and decision-making.
PO 14	Demonstrate leadership and managerial skills to guide teams and contribute to organizational success.
PO 15	Adapt to dynamic business environments, technological advancements, and evolving industry trends.

Bachelor of Commerce (Honours)- Business Management
Syllabus as per National Education Policy 2020
Course Structure
Fourth Year (Level 6)
(To be implemented from Academic Year 2026-27)

SEMESTER VII

Fourth Year Bachelor of Commerce (Honours)- Business Management							
No of Courses	Course Code	Semester VII	Credits	No of Courses	Course Code	Semester VIII	Credits
1	Major (8 credits)			1	Major (8 credits)		
1.A	Mandatory			1.A	Mandatory		
1.A. a	PPQ101101	Strategic Management	04	1.A. a	PPQ102101	Business Ethics and CSR	04
1.A. b	PPQ101102	Advanced Cost Accounting	04	1.A. b	PPQ102102	Financial Management	04
1.B	Major Related Elective (08) (Any Two)			1.B	Major Related Elective (08) (Any Two)		
1.B. a	PPR101103	Introduction to Business Analytics	04	1.B. a	PPR102103	Startup Management	04
1.B. b	PPR101104	International Business Management	04	1.B. b	PPR102104	Cross Cultural Management	04
1.B. c	PPQ101105	Quantitative Tools for Business Decision- I	04	1.B. c	PPQ102105	Quantitative Tools for Business Decision- II	04
2	Research Methodology (06 credits)			2	On Job Training/ Field Project (06 Credits)		
2.A. a	PPQ601101	Research Methodology	04	2.A. a	PPQ602101	Research Project/On Job Training/ Field Project	06
2. A. b	PPQ601102	Research Ethics and Academic Writing	02				
TOTAL CUMULATIVE CREDITS			22	TOTAL CUMULATIVE CREDITS			22

**Syllabus of Bachelor of Commerce (Honours)- Business Management
(With effect from the Academic Year 2026-2027)
1. Major (1.A Mandatory)**

1.A.a Strategic Management (4 Credits)

Semester VII

1.Major	
1.A Mandatory	
1.A.a Strategic Management	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	Understand start-up opportunities, ecosystem, and real-world functioning of new ventures
CObj 2	Generate business ideas, identify problems, and assess feasibility
CObj 3	Design basic business models and evaluate financial requirements
CObj 4	Understand funding options, legal environment, and government initiatives
CObj 5	Analyze growth, sustainability, failure, and exit strategies using case studies
Course Outcomes	
COut 1	Explain the concepts, process, levels, and functional dimensions of strategic management and assess its benefits and risks in organizational decision-making.
COut 2	Analyze the internal and external business environment using environmental scanning and strategic analysis tools to identify strategic issues and opportunities.
COut 3	Examine strategy implementation challenges, resource allocation issues, and strategic control mechanisms including evaluation techniques and budgetary control.
COut 4	Assess corporate restructuring, renewal strategies, and public-private participation as strategic responses to organizational and environmental changes.
COut 5	Analyze emerging strategic trends such as start-up strategies, Viksit Bharat 2047, holistic performance scorecard, Moon-Ocean strategy, and CINE Matrix in a VUCA context.

Modules at a Glance

Strategic Management		
Sr. No.	Modules	No. of Lectures
1	Introduction to Strategic Management	15
2	Strategy Formulation, Strategy analysis and corporate portfolio analysis	15
3	Strategic Implementation and Evaluation and corporate restructuring strategies	15
4	Emerging Strategic Trends	15
Total No. of Lectures:		60

Sr. No.	Modules
1	Introduction to Strategic Management
	<ul style="list-style-type: none"> ● Concept of Strategic Management, Strategic Management Process, Vision, Mission and Goals, Benefits and Risks of Strategic Management. ● Levels of Strategies: Corporate, Business and Operational Level Strategy ● Functional Strategies: Human Resource Strategy, Marketing Strategy, Financial Strategy , Operational Strategy ● Environmental Scanning
2	Strategy Formulation, Strategy analysis and corporate portfolio analysis
	<ul style="list-style-type: none"> ● Strategic Formulation: Stages and Importance, Formulation of Alternative Strategies: Mergers, Acquisitions, Takeovers, Joint Ventures, Diversification, Turnaround, Divestment and Liquidation. ● Strategic Alliance: Concept and Importance ● Strategic Analysis and Choice: Issues and Structures, ● Corporate Portfolio Analysis- SWOT Analysis, BCG Matrix, GE Nine Cell Matrix.
3	Strategic Implementation and Evaluation and corporate restructuring strategies
	<ul style="list-style-type: none"> ● Strategic Implementation: Steps, Importance and Problems, Resource Allocation- Importance & Challenges ● Strategic Evaluation and Control: Importance, Limitations and Techniques, Budgetary Control: Advantages, Limitations ● Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes. ● Public Private Participation: Importance and Problems
4	Emerging Strategic Trends
	<ul style="list-style-type: none"> ● Start-up Business Strategies. Viksit Bharat 2047: Strategic Management Perspective- Strategic Management Framework (Vision, Mission & Strategic Intent), Strategic Pillars & Focus Areas, Contribution in Indian economy ● Three new Dimensions- Holistic performance score card (HPC) – moon ocean strategy- CINE Matrix for VUCA Context ● Business continuity Management – Coping strategy ● Information Technology Driven Strategies: Importance, Limitations and contribution of IT sector in Indian Business

Strategic Management
Question Paper Pattern
(Academic Year: 2026-2027)

Internal Examination & Semester End Examination – 100 Marks

Internal Exam: 50 marks

Case studies/Group Project/ Power Point Presentations/ Written Assignment

Semester End Exam: 50 marks

Maximum Marks: 50

Questions to be set: 05

Durations: 02 hrs

All Questions are compulsory carrying 10 Marks each:

Question No	Particulars	Marks
Q1	A)Practical/ Theory Question OR	10 Marks
	B)Practical/ Theory Question	10 Marks
Q2	A)Practical/ Theory Question OR	10 Marks
	B)Practical/ Theory Question	10 Marks
Q3	A)Practical/ Theory Question OR	10 Marks
	B)Practical/ Theory Question	10 Marks
Q4	A)Practical/ Theory Question OR	10 Marks
	B)Practical/ Theory Question	10 Marks
Q. 5	A)Practical/ Theory Question OR	10 Marks
	B)Practical/ Theory Question	10 Marks

Reference Books (with Chapters):

- Strategic Management, A Dynamic Perspective -Concepts and Cases – Mason A. Carpenter, Wm. Gerard Sanders, Prashant Salwan, Published by Dorling Kindersley (India) Pvt Ltd, Licensees of Pearson Education in south Asia
- Strategic Management and Competitive Advantage-Concepts- Jay B. Barney, William S. Hesterly, Published by PHI Learning Private Limited, New Delhi
- Globalization, Liberalization and Strategic Management - V. P. Michael
- Business Policy and Strategic Management – Sukul Lomash and P.K Mishra, Vikas Publishing House Pvt. Ltd, New Delhi
- Strategic Management – Fred R. David, Published by Prentice Hall International
- Business Policy and Strategic Management – Dr Azhar Kazmi, Published by Tata McGraw Hill Publications
- Business Policy and Strategic Management- Jauch Lawrence R & William Glueck Published by Tata McGraw Hill
- Public Enterprise Management and Privatization – Laxmi Narain Published by S.Chand & Company Ltd, New Delhi
- Business Organization – Rajendra P. Maheshwari, J.P. Mahajan, Published by International Book House Pvt Ltd
- Disasters and Development- Cuny Fred C, Published by Oxford University Press, Oxford
- At Risks Natural Hazards, People's Vulnerability and Disasters- Wisner Ben P. Blaikie, T Cannon and I. Davis, Published by Wiltshire Routledge
- Mergers, Acquisitions and Corporate Restructuring – Strategies and Practices- Rabi Narayan Kar, Published by International Book House Pvt Ltd, Mumbai
- Strategic Management- Awareness and Change, John. L. Thompson, Internal Thomson Business Press
- Gaining and Sustaining Competitive Advantage, Jay B. barney, Eastern economy Edition, PHI Learning Pvt Ltd, New Delhi
- Strategic Management by Prof N.H. Mullick, Enkay Publishing House New Delhi
- Public Sector Perspective, by Dr M.Veerappa Moily The Impact of Private sector participation in Infrastructure- Lights, shadows and the Road ahead by Andres, Luis, Guasch, Luis, J. Thomas, Haven & Foster, World Bank, Washington

**Syllabus of Bachelor of Commerce (Honours)- Business Management
(With effect from the Academic Year 2026-2027)**

1. Major (1.A Mandatory)

1.A.b Advanced Cost Accounting (4 Credits)

Semester VII

1.Major	
1.A Mandatory	
1.A.a Advanced Cost Accounting	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	To enhance the abilities of learners to develop the concept of Cost and management accounting and its significance in the business.
CObj 2	To enable the learners to understand, develop and apply the techniques of costing in the decision making in the business corporates.
CObj 3	To enable the learners in understanding, developing, preparing and presenting the financial report in the business corporates.
CObj 4	To enable learners to understand and apply emerging concepts of strategic cost management for effective cost control, value creation, and long-term competitive advantage in dynamic business environments.
Course Outcomes	

COut 1	Analyze the impact of using marginal costing or absorption costing on pricing decisions, product profitability, and financial reporting.
COut 2	Evaluate the advantages and limitations of marginal costing and absorption costing in various decision-making scenarios.
COut 3	Calculate and analyze variances between actual costs and standard costs. Interpret the significance of variances and take appropriate corrective actions.
COut 4	These learning outcomes aim to equip learners with the knowledge and skills required to understand and apply different costing techniques, budgetary control, and operating costing in various decision-making scenarios.

Modules at a Glance

Advanced Cost Accounting		
Sr. No.	Modules	No. of Lectures
1	Marginal Costing, Absorption Costing and Managerial Decision Making	15
2	Standard Costing	15
3	Budgetary Control	15
4	Emerging concepts of Strategic Cost Management	15
Total No. of Lectures		60

Sr. No.	Modules
A)	TECHNIQUES OF COSTING
1	Marginal Costing, Absorption Costing and Managerial Decision Making
	<ul style="list-style-type: none"> ● Problems on Breakeven Analysis, Indifference Point, Cost Volume Profit Analysis, Breakeven Charts. ● Managerial Decision making problems such as Pricing Accepting Special Offer, Profit Planning, Make or Buy Decisions, Determining Key Factors, Determining Sales Mix, Determining Optimum Activity Level, Performance Evaluation, Alternative Methods of Production
2	Standard Costing
	<ul style="list-style-type: none"> ● Standard Costing as an Instrument of Cost Control and Cost Reduction. ● Theory and Problems based on Analysis of Variances of Materials, Labour, Overheads and Sales including Sub-variances.
3	Budgetary Control

	<ul style="list-style-type: none"> ● Budget and Budgetary Control, Zero Based Budget, Performance Budgets. ● Functional Budgets Leading to the Preparation of Master Budgets : Sales Budget, Production Budget, Overheads budget, Administration expenses Budget, Selling & Distribution expenses Budget, Capital Expenditure Budget, etc.
B)	EMERGING CONCEPTS OF STRATEGIC COST MANAGEMENT
	<ul style="list-style-type: none"> ● ABC & Target Costing ● Life Cycle Costing ● JIT Purchase & Production ● Benchmarking, TQM, Quality circles, Kaizen costing, Six sigma, TPM (Only Theory) <p>Note: Simple Practical questions to be asked based only ABC, Target, JIT & Life cycle costing only.</p>

Advanced Cost Accounting

Question Paper Pattern

(Academic Year: 2026-2027)

Internal Examination & Semester End Examination – 100 Marks

Internal Examination – 50 Marks

Class Test : 25 marks

Project/Assignment 25 marks

Total 50 marks

Semester End Examination (SEE) - 50 Marks

Maximum Marks	50 marks
Number of Questions to be Set	06
Duration	02 Hours

Note:

1. Attempt any Five questions

Question No.	Particulars (Nature of Questions)	Marks (Given)	Marks (To be attempted)
Q1	Practical Question/s	10	10
Q2	Practical Question/s	10	10
Q3	Practical Question/s	10	10
Q4	Practical Question/s	10	10
Q5	Case Study/Application	10	10
Q6	Concept Based Theory Questions To be given: Seven (07) To be attempted: Any Five (05)	14	10
	Total	64	50

Reference Books (with Chapters):

- Ravi M Kishore: Cost and Management accounting,
- Taxmann's Publications Debarshi Bhattacharyya, Cost and Management
- Pearson Dr. S.N. Maheswari : Management Accounting,
- Vikas Publishing S.P.JAIN, K.L.NARANG : Cost Accounting
- Kalyani Publishers Sharma and ShahiK Gupta : Management Accounting
- Kalyani Publishers. N.K. Prasad : Cost Accounting Horngren : Cost Accounting : A Managerial
Emphasis.

**Syllabus of Bachelor of Commerce (Honours)- Business Management
(With effect from the Academic Year 2026-2027)
1.B Major related Electives
1.B.a: Introduction to Business Analytics (4 Credits)
Semester VII**

1.Major	
1.B Major related Electives	
1.B.a: Introduction to Business Analytics	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	To enable the learners to understand the scope of Business analytics in today's era
CObj 2	To provide information pertaining to basics and principles of Business analytics
CObj 3	To develop learning and analytical skills of the learners to enable them to for Data visualization of multidimensional data
CObj 4	To acquaint the learners with recent developments and trends in Business analytics
Course Outcomes	
COut 1	Analyze and interpret data visualization, recognizing its importance in conveying complex information effectively and efficiently.
COut 2	Acquire the skill to Compare and contrast structured, semi-structured, and unstructured data, appreciating the challenges and opportunities each type presents in analytics.
COut 3	Understand the importance of data quality, and learn strategies for dealing with missing or incomplete data to ensure accurate and reliable analysis.
COut 4	Evaluate the ethical and legal considerations in business analytics, recognizing the importance of responsible data usage and privacy protection.

Modules at a Glance

1.B.a Introduction to Business Analytics		
Sr. No.	Modules	No. of Lectures
1	Basics of Business analytics	15
2	Visualization and Data Issues	15
3	Introduction to Data Mining	15
4	Introduction to data communication	15
Total No. of Lectures:		60

Sr. No.	Modules
1	Basics of Business Analytics
	<ul style="list-style-type: none"> ● Concept of analytics and Types of Analytics ● Marketing Analytics, Finance Analytics, HR Analytics ● Operation Analytics, Retail Analytics, Healthcare Analytics, Supply Chain Analytics ● Data Scientist- Skills, Qualities and Role of Data Scientist in Business & Society
2	Visualization and Data Issues
	<ul style="list-style-type: none"> ● Organization/sources of data - Structured Vs Semi Structured Vs Unstructured data ● Importance of data quality, dealing with missing or incomplete data, Strategies to deal with incomplete or missing data ● Types of Data classification- Based on Sensitivity, Based on Data Structure, Based on Access Control, Based on Purpose or Usage, Based on Data Classification Models in Analytics, Based on Data Ownership, Based on Content Type, Based on Geography or Jurisdiction, Based on Data Source, Based on Data Lifecycle ● Data Warehouse Vs Databases, Relational Database vs Non- Relational Database, RDBMS Data structures, Columnar Data structures
3	Introduction to Data Mining

	<ul style="list-style-type: none"> ● Introduction to Data Mining -Meaning, Concept, Components and Issues ● Data Mining techniques and Process ● Data mining tools and Application of Data Mining ● Market Basket Analysis, Association Rules and clustering; Decision trees, Random forests
4	Business analytics future trends
	<ul style="list-style-type: none"> ● Role of Artificial Intelligence in Business, Machine Intelligence, Competitive Intelligence, Text Mining, Web Analytics (Web content mining, Web usage mining, Web structure mining) ● Role of Intelligent Agents in e-business, e-commerce, m-commerce, Location Analytics, Intelligent Agent in search & retrieval, Personalization and Comparison, ● Big Data Tools & Techniques, Content Analytics (Sentimental Analysis & Opinion Analysis), Social Networking Analysis ● Ethical and Legal considerations in Business Analytics

**Syllabus of Bachelor of Commerce (Honours)- Business Management
(With effect from the Academic Year 2026-2027)**

**Introduction to Business Analytics
*Question Paper Pattern (Academic Year: 2026-2027)***

Internal Examination & Semester End Examination – 100 Marks

Internal Exam: 50 marks

Case studies/Group Project/ Power Point Presentations/ Written Assignment

Semester End Exam: 50 marks

Maximum Marks: 50

Questions to be set: 05

Durations: 02 hrs

All Questions are compulsory carrying 10 Marks each:

Question No	Particulars	Marks
Q1	A)Practical/ Theory Question OR B)Practical/ Theory Question	10 Marks 10 Marks
Q2	A)Practical/ Theory Question OR B)Practical/ Theory Question	10 Marks 10 Marks
Q3	A)Practical/ Theory Question OR B)Practical/ Theory Question	10 Marks 10 Marks
Q4	A)Practical/ Theory Question OR B)Practical/ Theory Question	10 Marks 10 Marks
Q5	A)Practical/ Theory Question OR B)Practical/ Theory Question	10 Marks 10 Marks

Reference Books (with Chapters)

- Davenport, Thomas H. and Jeanne G. Harris, *Competing on Analytics: The New Science of Winning*, Harvard Business Review Press
- Provost, Foster and Tom Fawcett, *Data Science for Business*, O'Reilly Media.
- Evans, James R., *Business Analytics: Methods, Models and Decisions*, Pearson Education.
- Shmueli, Galit, Peter C. Bruce, Nitin R. Patel and Peter C. Gedeck, *Data Mining for Business Analytics*, Wiley.
- Han, Jiawei, Micheline Kamber and Jian Pei, *Data Mining: Concepts and Techniques*, Morgan Kaufmann (Elsevier).
- Witten, Ian H., Eibe Frank and Mark A. Hall, *Data Mining: Practical Machine Learning Tools and Techniques*, Morgan Kaufmann.
- Few, Stephen, *Show Me the Numbers: Designing Tables and Graphs to Enlighten*, Analytics Press.
- Knaflic, Cole Nussbaumer, *Storytelling with Data: A Data Visualization Guide for Business Professionals*, Wiley.
- Russell, Stuart and Peter Norvig, *Artificial Intelligence: A Modern Approach*, Pearson Education.
- Aggarwal, Charu C., *Big Data Analytics: Methods and Applications*, Springer.

**Syllabus of Bachelor of Commerce (Honours)- Business Management
(With effect from the Academic Year 2026-2027)**

1.B Major related Electives

1.B.b: International Business Management (4 Credits)

Semester VII

1.Major	
1.B Major Related Electives	
1.B.b: International Business Management	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	To introduce the concept, scope, importance and modes of entry in International Business.
CObj 2	To understand globalization, the internationalization process, and the role of MNCs in the global economy.
CObj 3	To study international institutions such as WTO, IMF, World Bank and UNCTAD and their impact on global trade.
CObj 4	To analyse the international business environment including political, legal, cultural, technological and ecological factors along with emerging issues.
CObj 5	To develop understanding of the international financial environment, foreign investments, forex market, balance of payments and India's foreign trade support institutions.
Course Outcomes	
COut1	Learners will explain the nature, scope, modes of entry and internationalization process of international business.
COut2	Learners will analyse the impact of globalization, reverse globalization and the evolving role of MNCs in world trade.
COut3	Learners will describe the functions and significance of international institutions like WTO, IMF, World Bank and UNCTAD.
COut 4	Learners will evaluate international business environment factors and emerging issues such as digitalization, outsourcing, global value chains and pandemic impact.
COut 5	Learners will assess foreign investment patterns, forex basics, balance of payments and the role of Indian foreign trade supporting institutions like DGFT, EXIM Bank, ECGC, SEZ etc.

Modules at a Glance

1.B.b: International Business Management		
Sr. No.	Modules	No. of Lectures
1	Introduction to International Business	15
2	International Business Environment and emerging issues	15
3	International Financial Environment and International organizations	15
4	International Trade concepts and trends in international trade of India	15
Total No. of Lectures:		60

Sr. No.	Modules
1	Introduction to International Business
	<ul style="list-style-type: none"> ● Importance, Nature and Scope of International Business; Modes of Entry into International Business, EPRG Framework, Internationalization Process. ● Globalization: Meaning, Implications, Globalization as a Driver of International Business. ● The Multinational Corporations (MNCs) – Evolution, Features and Dynamics of the Global Enterprises. ● Economic Globalization- Concept and Consequences of Economic Globalization, Reverse Globalization.
2	International Business Environment and emerging issues
	<ul style="list-style-type: none"> ● Political Economy of International Business, Economic and Political Systems. ● Legal Environment and Technological Environment impacting international businesses. ● Cultural Environment- Determinants, Impact and Significance for International businesses. ● Growing Concern for Ecology, Digitalization, Outsourcing and Global Value Chains.
3	International Financial Environment and International organizations
	<ul style="list-style-type: none"> ● Foreign Investments - Pattern, Structure and Effects. ● Theories of Foreign Direct Investment- Traditional and Modern Theories of FDI,

	<ul style="list-style-type: none"> • Modes of FDI – Greenfield and Brownfield Investments, Motives of FDI, FDI Contrasted with FPI. Basics of Forex Market. Introduction to the Basic Concept of IFRS • International Organizations: WTO, IMF, World Bank, UNCTAD.
4	International Trade concepts and trends in international trade of India
	<ul style="list-style-type: none"> • Concept and Significance of Balance of Payments, Current and Capital Account Components. • India's Balance of Payment and Balance of Trade • Trends in international trade in India. • Institutes supporting Foreign Trade: DGFT, EXIM Bank, ECGC, Export Promotion Councils, EPZ, EOU & SEZ.

**Syllabus of Bachelor of Commerce (Honours)- Business Management
(With effect from the Academic Year 2026-2027)**

**International Business Management
*Question Paper Pattern (Academic Year: 2026-2027)***

Internal Examination & Semester End Examination – 100 Marks

Internal Exam: 50 marks

Case studies/Group Project/ Power Point Presentations/ Written Assignment

Semester End Exam: 50 marks

Maximum Marks: 50

Questions to be set: 05

Durations: 02 hrs

All Questions are compulsory carrying 10 Marks each:

Question No	Particulars	Marks
Q1	A) Practical/ Theory Question	10 Marks
	OR B) Practical/ Theory Question	10 Marks
Q2	A) Practical/ Theory Question	10 Marks
	OR B) Practical/ Theory Question	10 Marks
Q3	A) Practical/ Theory Question	10 Marks
	OR B) Practical/ Theory Question	10 Marks
Q4	A) Practical/ Theory Question	10 Marks
	OR B) Practical/ Theory Question	10 Marks
Q5	A) Practical/ Theory Question	10 Marks
	OR B) Practical/ Theory Question	10 Marks

Reference Books (with Chapters)

- Charles W Hill: International Business, TMH Publishing Company Ltd.
- Darrell Mahoney: International Business, Longman, 1998.
- Donn Ball & Wendell McCulloch: International Business, Irwin McGraw Hill, 1999.
- John D. Daniels & Lee Radfaugh: International Business, Pearson 2003.
- John. J. Wild (et al): International Business, Prentice Hall of India, 2003.
- Michael Zinkata (et al): Global Business, Dryden Press 1988.
- Richard M. Schaffer (et al): International Business Law and its environment, Thomson 2002.
- WTO Annual Reports, Geneva.
- WTO, Overview of Developments in the International Trading Environments, Annual report by the Director General WTO, Nov. 22, 2000.
- The International Business Environment – Sundaram & Black – Prentice Hall.
- World Resources & Trade - Khanna & Gupta.
- International Trade – Law & Practice – Motiwal & Awasthi.
- Legal Environment Today – Miller & Roger Leroy

**Syllabus of Bachelor of Commerce (Honours)- Business Management
(With effect from the Academic Year 2026-2027)**

1.B Major related Electives

1.B.c: Quantitative Tools for Business Decision- Paper I (4 Credits)

Semester VII

1.B Major Related Electives	
1.B.c: Quantitative Tools for Business Decision-I	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	To develop understanding of mathematical and statistical concepts used for analyzing business and economic relationships, including matrices, calculus, and econometric models.
CObj 2	To enable application of quantitative tools such as matrix algebra, differentiation, integration, and estimation techniques in solving business problems related to cost, revenue, production, and pricing.
CObj 3	To build analytical ability to examine relationships among economic variables using regression models and optimization methods for informed decision-making.
CObj 4	To promote critical evaluation of empirical models by examining underlying assumptions, statistical properties, and limitations of estimation techniques in applied business analysis.
CObj 5	To encourage formulation and optimization of business decision models under real-world constraints by integrating mathematical, statistical, and econometric approaches.
CObj 6	To enhance interpretation and communication skills by enabling students to explain quantitative results and empirical findings in clear economic and business terms for managerial and policy-oriented decision-making.
Course Outcomes	
COut 1	Explain the use of matrices for representing and interpreting business data related to sales, costs, production, and budgets.
COut 2	Apply matrix operations and inverse techniques to solve cost–revenue–profit models involving pricing, output determination, and resource allocation.
COut 3	Use simultaneous linear equations, Cramer’s Rule, and matrix inverse methods to determine equilibrium price and output in multi-product firms.
COut 4	Analyze inter-industry relationships and supply chain linkages using input–output analysis and technical coefficient matrices.
COut 5	Evaluate the feasibility, consistency, and uniqueness of business decision models using rank of matrix and input–output frameworks.
COut 6	Explain the concept of marginal change and elasticity in relation to price, output, cost,

	and revenue in business decision-making.
COut 7	Apply rules of differentiation to compute marginal values and elasticity measures for pricing and demand forecasting.
COut 8	Determine optimal levels of output and cost using maxima and minima techniques in single-variable and multivariable business functions.
COut 9	Analyze cumulative business measures by deriving total cost, total revenue, and total utility functions from marginal functions using integration.
COut 10	Evaluate pricing outcomes by estimating consumer's surplus and producer's surplus under different market situations using integration techniques.
COut 11	Explain the concept of optimization in business decision-making and the role of calculus and matrix approaches under conditions of certainty.
COut 12	Apply first- and second-order conditions, including the Hessian matrix, to determine optimal solutions in unconstrained business optimization problems.
COut 13	Determine the optimal output mix and profit levels for multi-product firms producing technically related goods using profit maximization techniques.
COut 14	Analyze business decision problems involving constraints of budget, resources, and technology using substitution, elimination, and the method of Lagrange multipliers.
COut 15	Evaluate constrained optimization solutions by applying matrix-based second-order conditions and the bordered Hessian to verify cost minimization and production maximization.
COut 16	Demonstrate understanding of matrix operations and calculus concepts by implementing them in spreadsheet environments for economic and business analysis.
COut 17	Apply spreadsheet functions and formulas to perform matrix operations, calculate derivatives, elasticities, and construct input-output models.
COut 18	Compute and represent cost, revenue, and surplus measures using tabular and graphical spreadsheet techniques for economic interpretation.
COut 19	Analyze optimization problems by modeling profit maximization and cost minimization scenarios for single-product and multi-product firms using spreadsheet tools.
COut 20	Design and solve integrated economic decision models through spreadsheet-based mini case studies involving pricing and output decisions.

Modules at a Glance

1.B.c: Quantitative Tools for Business Decision-I		
Sr. No.	Modules	No. of Lectures
1	Business Data Analysis and Inter-Industry Relationships	15
2	Marginal Analysis, Optimization, and Market Measures	15
3	Optimization Techniques in Business Decisions	15
4	Lab Work- Only for Internal Assessment	15
Total No. of Lectures:		60

Sr. No.	Modules
1	Business Data Analysis and Inter-Industry Relationships
	<ul style="list-style-type: none"> • Representation and interpretation of business data relating to sales, costs, production, and budgets – use of matrices and matrix operations for organizing large datasets and comparing departmental and regional performance for managerial decision-making. • Evaluation of cost–revenue–profit relationships in business firms – application of matrix inverse techniques in pricing, output, and resource allocation models – use of rank of matrix to test feasibility and uniqueness of solutions. • Determination of resource allocation, production planning, and budgeting in multi-product firms – use of simultaneous linear equations – application of Cramer’s Rule and Matrix Inverse Method to obtain equilibrium price and output. • Understanding inter-industry relationships and supply chain linkages – application of input–output analysis in business and industry – use of technical coefficient matrix and open input–output model.
2	Marginal Analysis, Optimization, and Market Measures

	<ul style="list-style-type: none"> • Measurement of marginal changes in price, output, cost, and revenue – application of rules of differentiation – use of elasticity of demand, supply, cost, and revenue in pricing and forecasting decisions. • Identification of optimal levels of output and cost – application of maxima and minima techniques in single-variable and multivariable business functions. • Derivation of cumulative business measures – application of integration to obtain total cost, total revenue, and total utility functions from marginal functions. • Pricing Outcomes: application of integration in estimation of consumer’s surplus and producer’s surplus under different pricing situations.
3	Optimization Techniques in Business Decisions
	<ul style="list-style-type: none"> • Formulation of optimal business decisions under certainty – application of calculus and matrix approaches to optimization – use of second-order conditions and Hessian matrix. • Optimization of output mix in multi-product firms producing technically related goods – application of profit maximization techniques in joint and alternative production. • Decision-making under constraints of budget, resources, and technology – application of substitution and elimination methods and method of Lagrange multipliers. • Verification of optimality conditions in constrained business problems – application of matrix approach to second-order conditions – use of bordered Hessian for cost minimization and production maximization.
3	Lab Work- Only for Internal Assessment
	<ul style="list-style-type: none"> • Matrix Operations and Economic Systems using Spreadsheet- Creating matrices in spreadsheets (input-output tables), Matrix addition, subtraction, scalar multiplication, Finding inverse of a matrix using MINVERSE(), Small-scale Input–Output Model (Leontief system) • Calculus Applications in Economics using Spreadsheet Tools- First-order derivatives using difference methods, Elasticity calculation using formula-based cells, Tabular and graphical estimation of: Total Cost (TC), Average Cost (AC), Marginal Cost (MC), Total Revenue (TR), Marginal Revenue (MR), Consumer Surplus and Producer Surplus using area approximation, • Optimization Problems through Spreadsheet Modelling- Profit maximization using tabular payoff analysis, Identification of maxima/minima through value comparison, Use of spreadsheet formulas to test first-order conditions, Optimization of single-product and two-product firms • Integrated Economic Decision Models in Spreadsheet- Mini case study (pricing / output decision)

**Syllabus of Bachelor of Commerce (Honours)- Advanced Accountancy
(With effect from the Academic Year 2026-2027)**

**Quantitative Tools for Business Decision- Paper- I
Question Paper Pattern (Academic Year: 2026-2027)**

Internal Examination & Semester End Examination – 100 Marks

Continuous Assessment (C.A.) - 50 Marks

II. Semester End Examination (S.E.E.)- 50 Marks

QUESTION PAPER PATTERN OF SEE

Maximum Marks: 50 Marks

Time: 2 Hours

- Note:** 1) There are two sections-A and B
2) Attempt **Any FIVE out of SIX Questions in Section-A**
3) Attempt **Any TWO out of THREE in each Question from Section-B**

Question No	Particulars	Marks
Section- A		
Q-1 (From Module I, II, III)	A. Short Answer Question B. Short Answer Question C. Short Answer Question D. Short Answer Question E. Short Answer Question F. Short Answer Question	5 Marks
Section- B		
Q-2 (from Module I)	A) Application based Question B) Application based Question C) Two Short Notes	15 Marks
Q-3 (from Module II)	A) Application based Question B) Application based Question C) Two Short Notes	15 Marks
Q-4 (from Module III)	A) Application based Question B) Application based Question C) Two Short Notes	15 Marks

Reference Books (with Chapters)

Module-1-

1. Chiang, A. C. & Wainwright, K., *Fundamental Methods of Mathematical Economics*, McGraw Hill
2. Schaum's Outlines (Linear Algebra & Calculus) – McGraw Hill
3. Vohra, N. D., *Quantitative Techniques in Management*, McGraw Hill, India.
4. Gupta, S. P. & Gupta, M. P., *Business Mathematics and Statistics*, Sultan Chand & Sons
5. Sharma, J. K., *Business Mathematics*, Pearson India
6. Sancheti, D. C. & Kapoor, V. K., *Business Mathematics*, Sultan Chand & Sons
7. Salvatore, D. (2019). *Managerial economics in a global economy* (9th ed.). Oxford University Press.
8. Truett, L. J., Truett, D. B., & Kar, S. (2018). *Managerial economics: An Indian adaptation* (8th ed.). Wiley India.

Module-II

1. Chiang, A. C. & Wainwright, K., *Fundamental Methods of Mathematical Economics*, McGraw Hill
2. Vohra, N. D., *Quantitative Techniques in Management*, McGraw Hill, India.
3. Gupta, S. P. & Gupta, M. P., *Business Mathematics and Statistics*, Sultan Chand & Sons
4. Sharma, J. K., *Business Mathematics*, Pearson India
5. Sancheti, D. C. & Kapoor, V. K., *Business Mathematics*, Sultan Chand & Sons
6. Salvatore, D. (2019). *Managerial economics in a global economy* (9th ed.). Oxford University Press.
7. Truett, L. J., Truett, D. B., & Kar, S. (2018). *Managerial economics: An Indian adaptation* (8th ed.). Wiley India.

Module-III

1. Chiang, A. C. & Wainwright, K., *Fundamental Methods of Mathematical Economics*, McGraw Hill
2. Sharma, J. K., *Business Mathematics*, Pearson India
3. Vohra, N. D., *Quantitative Techniques in Management*, McGraw Hill, India.
4. Gupta, S. P. & Gupta, M. P., *Business Mathematics and Statistics*, Sultan Chand & Sons
5. Salvatore, D. (2019). *Managerial economics in a global economy* (9th ed.). Oxford University Press.
6. Truett, L. J., Truett, D. B., & Kar, S. (2018). *Managerial economics: An Indian adaptation* (8th ed.). Wiley India.

ed.). Wiley India.

Module- IV

1. Anderson, D. R., Sweeney, D. J., Williams, T. A., Camm, J. D., & Cochran, J. J. (2019). *Quantitative methods for business* (13th ed.). Cengage Learning.
2. Hoffmann, T. (2018). *Business calculus with Microsoft Excel*. Open Textbook Library.
3. Salvatore, D. (2019). *Managerial economics in a global economy* (9th ed.). Oxford University Press.
4. Truett, L. J., Truett, D. B., & Kar, S. (2018). *Managerial economics: An Indian adaptation* (8th ed.). Wiley India.

Advanced Readings:

1. Simon and Blume, *Mathematics for Economists*, Norton, W. W. & Company, Inc.
2. Hillier, F. S. & Lieberman, G. J., *Introduction to Operations Research*, McGraw Hill
3. Strang, G., *Linear Algebra and Its Applications*, Cengage Learning
4. Sydsaeter, K., Hammond, P., Seierstad, A. & Strom, A., *Further Mathematics for Economic Analysis*, Pearson Education
5. Apostol, T. M., *Calculus, Vol. I*, Wiley
6. Silberberg, E. & Suen, W., *The Structure of Economics: A Mathematical Analysis*, McGraw Hill
7. Takayama, A., *Mathematical Economics*, Cambridge University Press

**Syllabus of Bachelor of Commerce (Honours)- Business Management
(With effect from the Academic Year 2026-2027)**

2. Research Methodology

2.A.a: Research Methodology (4 Credits)

Semester VII

2 Research Methodology	
2.A.a: Research Methodology	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	Enable students to understand the conceptual foundations, types, and selection criteria of advanced research tools used in Commerce and Management studies.
CObj 2	Develop the ability to design structured and semi-structured research instruments aligned with specific research objectives.
CObj 3	Build competence in managing, organizing, and documenting research data ethically and systematically.
CObj 4	Foster critical interpretation of research findings using appropriate analytical tools and methodological rigor.
Course Outcomes	
COut 1	Explain key research concepts, types of research, and components of a sound research design.
COut 2	Formulate research problems, objectives, and hypotheses based on literature review and research gaps.
COut 3	Apply appropriate data processing and statistical techniques for analysis and interpretation of research data.
COut 4	Prepare well-structured, ethical, and professionally written research reports using modern research practices.

Modules at a Glance

2.A.a: Research Methodology		
Sr. No.	Modules	No. of Lectures
1	Foundations of Research	15
2	Research Design and Process	15
3	Data Processing and Statistical Analysis	15
4	Testing of hypotheses and Research Reporting	15
Total No. of Lectures:		60

Sr. No.	Modules
1	Foundations of Research
	<ul style="list-style-type: none"> ● Introduction to Research- Meaning, objectives, and motivations of research; Characteristics and limitations of research; Components of research work; Criteria of good research; Types of research ● Literature Review- Purpose, sources, and Procedure for conducting a literature review ● Research Objectives- Meaning and definition of research objectives; Formulation of research objectives ● Research Problem and Hypothesis- Identification, selection, and analysis of the research problem; Formulation of the problem statement; Concept and formulation of research hypotheses
2	Research Design and Process
	<ul style="list-style-type: none"> ● Research Design- Definition and essentials of research design; Types of research design; Errors in research design; Stages of the Research Process- Sequential steps involved in conducting research ● Variables and Measurement- Types of variables in research; Measurement and scaling concepts; Types of measurement scales; Research Instruments- Construction of research instruments; Validity and reliability of instruments; Questionnaire design and validation ● Sampling- Significance of sampling; Sampling methods and techniques; Sample design; Factors determining sample size; Sample size determination ● Data Collection Methods- Primary and secondary data; Methods of data collection

3	Data Processing and Statistical Analysis
	<ul style="list-style-type: none"> ● Data Analysis Approaches- Concepts of qualitative research; Concepts of quantitative research; ● Qualitative vs. quantitative data analysis; Measurement, causality, generalization, and replication ● Data Processing- Editing, coding, and classification of data; Formation of statistical series ● Statistical Analysis-Tools and Techniques; Measures of Central Tendency; Measures of Dispersion; Correlation Analysis and Regression Analysis.
4	Testing of hypotheses and Research Reporting
	<ul style="list-style-type: none"> ● Parametric and Non-Parametric Test – Parametric Test-t test, f test, z test; Non-Parametric Test -Chi square test, ANOVA, Factor Analysis ● Interpretation of data- Significance and Precautions in data interpretation ● Research Reporting- Types of research reports; Structure and contents of a research report; Executive summary; Chapterization and chapter contents; Report writing principles ● Role of the audience; Readability, comprehension, and tone; Final proofreading and formatting; Title of the research report

**Syllabus of Bachelor of Commerce (Honours)- Business Management
(With effect from the Academic Year 2026-2027)**

Research Methodology

Question Paper Pattern (Academic Year: 2026-2027)

Internal Examination & Semester End Examination – 100 Marks

Internal Exam: 50 marks

Case studies/Group Project/ Power Point Presentations/ Written Assignment

Semester End Exam: 50 marks

Maximum Marks: 50

Questions to be set: 05

Durations: 02 hrs

All Questions are compulsory carrying 10 Marks each:

Question No	Particulars	Marks
Q1	A)Practical/ Theory Question OR B)Practical/ Theory Question	10 Marks 10 Marks
Q2	A)Practical/ Theory Question OR B)Practical/ Theory Question	10 Marks 10 Marks
Q3	A)Practical/ Theory Question OR B)Practical/ Theory Question	10 Marks 10 Marks
Q4	A)Practical/ Theory Question OR B)Practical/ Theory Question	10 Marks 10 Marks
Q5	A)Practical/ Theory Question OR B)Practical/ Theory Question	10 Marks 10 Marks

Reference Books (with Chapters)

- Creswell, J.W. and Creswell, J.D., 2017. Research design: Qualitative, quantitative, and mixed methods approaches. Sage publications.
- Kothari, C.R., 2004. Research methodology: Methods and techniques. New Age International.
- Sekaran, U. and Bougie, R., 2016. Research methods for business: A skill building approach. John Wiley & Sons.
- Research Methodology – Text and Cases with SPSS Applications, by Dr S.L. Gupta and Hitesh Gupta, International Book House Pvt Ltd
- Business Research Methodology by T N Srivastava and Shailaja Rego, Tata Mcgraw Hill Education Private Limited, New Delhi
- Research Methods in Economics and Business by R. Gerber and P.J. Verdoom, The Macmillan Company, New York Research and Methodology in Accounting and Financial Management, J.K Courtis

**Syllabus of Bachelor of Commerce (Honours)- Business Management
(With effect from the Academic Year 2026-2027)**

2. Research Methodology

**2.A.b: Research Ethics and Academic Writing (2 Credits)
Semester VII**

Research Methodology	
2.A.b: Research Ethics and Academic Writing	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	To familiarize learners with the principles of research ethics and academic integrity.
CObj 2	To sensitize learners to ethical issues in research, publication, and academic writing.
CObj 3	To develop responsible academic writing and ethical publication practices.
Course Outcomes	
COut 1	Learners will be able to understand and apply ethical principles in research and academic practices.
COut 2	Learners will be able to identify and avoid unethical practices in academic writing and scholarly publication.

Modules at a Glance

2.A.b Research Ethics and Academic Writing		
Sr. No.	Modules	No. of Lectures
1	Research Ethics and Responsible Conduct of Research	15
2	Academic Writing, Publication Practices, And Research Evaluation	15
Total No. of Lectures:		30

Sr. No.	Modules
1	Research Ethics and Responsible Conduct of Research
	<ul style="list-style-type: none"> ● Introduction to research ethics: meaning, nature, and importance ● Philosophy of ethics and moral reasoning in research ● Ethics in academics and academic integrity ● Research integrity and intellectual honesty ● Scientific misconduct: Fabrication, Falsification, and Plagiarism (FFP) ● Redundant publications: duplicate publication, salami slicing ● Selective reporting and misrepresentation of data ● Authorship and contributor ship ethics ● Conflicts of interest in research ● Institutional mechanisms: complaints, appeals, and ethical accountability
2	Academic Writing, Publication Practices, and Research Evaluation
	<ul style="list-style-type: none"> ● Principles of academic writing: clarity, coherence, originality ● Review of literature and formulation of research problem ● Integrating theory and data in academic writing ● Use of ICT tools in academic writing ● Publication ethics: COPE, WAME, CARE guidelines ● Predatory journals and publishers: identification and risks ● Plagiarism detection tools: Turnitin, Urkund, and open-source tools ● Introduction to open access publishing and self-archiving ● Academic databases: Web of Science, Scopus (overview) ● Research metrics: Impact Factor, CiteScore, h-index, altmetrics

**Syllabus of Bachelor of Commerce (Honours)- Business Management
(With effect from the Academic Year 2026-2027)**

**Research Ethics and Academic Writing
*Question Paper Pattern (Academic Year: 2026-2027)***

Internal Examination & Semester End Examination – 50 Marks

Internal Exam: 25 marks

Case studies/Group Project/ Power Point Presentations/ Written Assignment

Semester End Exam: 25 marks

Maximum Marks: 50

Questions to be set: 05

Durations: 01 hr

Question No	Particulars	Marks
Q1	A) Practical/ Theory Question OR	10 Marks
	B) Practical/ Theory Question	10 Marks
Q2	A) Practical/ Theory Question OR	10 Marks
	B) Practical/ Theory Question	10 Marks
Q 3	A) Practical/ Theory Question OR	5 Marks
	B) Practical/ Theory Question	5 Marks

Reference Books (with Chapters)

- **Bird, A.** (2006). Philosophy of Science. Routledge.
- **MacIntyre, A.** (1967). A Short History of Ethics. London.
- **Chaddah, P.** (2018). Ethics in Competitive Research: Do Not Get Scooped, Do Not Get Plagiarized. Springer.
- **National Academy of Sciences, National Academy of Engineering & Institute of Medicine.** (2009). On Being a Scientist: A Guide to Responsible Conduct in Research. National Academies Press.
- **Resnik, D. B.** (2011). What Is Ethics in Research & Why Is It Important. National Institute of Environmental Health Sciences.
- **Indian National Science Academy (INSA).** (2019). Ethics in Science Education, Research and Governance. New Delhi.
- **Suber, P.** (2012). Open Access. MIT Press.
- **Beall, J.** (2012). Predatory publishers are corrupting open access. Nature, 489(7415), 179.
- **Das, A. K.** (2015). Research Evaluation Metrics. UNESCO Curriculum for Researchers, Module 4.
- **UGC.** (2020). Good Academic Research Practices. University Grants Commission, New Delhi.

S P Mandali's
**R. A. PODAR COLLEGE OF COMMERCE AND
ECONOMICS (EMPOWERED AUTONOMOUS),**
Matunga, Mumbai-400019

Syllabus
and
Question paper pattern

Bachelor of Commerce (Honours)
(Business Management)
Semester VIII

Syllabus as per National Education Policy 2020
To be implemented from Academic Year 2026-2027

Bachelor of Commerce (Honours)- Business Management

Syllabus as per National Education Policy 2020

Course Structure

Fourth Year (Level 6)

(To be implemented from Academic Year 2026-27)

SEMESTER VIII

**Syllabus of Bachelor of Commerce (Honours)- Business Management
(With effect from the Academic Year 2026-2027)**

1. Major (1.A Mandatory)

1.A.a Business Ethics and CSR (4 Credits)

Semester VIII

1.Major	
1.A Mandatory	
1.A.a Business Ethics and CSR	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	To familiarize the learners with the concept, relevance, and importance of business ethics in the modern business environment.
CObj 2	To enable the learners to understand the scope, challenges, and significance of corporate social responsibility in the Indian and global context.
CObj 3	To develop ethical awareness and responsibility among learners through the study of corporate governance, sustainability, and socially responsible business practices.
Course Outcomes	
COut 1	Learners will be able to analyze the basic concepts and importance of business ethics and Indian ethical values..
COut 2	Learners will be able to apply ethical principles to various functional areas of business..
COut 3	Learners will be able to evaluate ethical theories and Gandhian principles in business decision-making.
COut 4	Learners will be able to examine the principles and regulatory framework of corporate governance in India.
COut 5	Learners will be able to understand the concept, relevance, and legal framework of corporate social responsibility.
COut 6	Learners will be able to design CSR strategies for sustainable and socially responsible business practices.

Modules at a Glance

Business Ethics and CSR		
Sr. No.	Modules	No. of Lectures
1	Introduction to Business Ethics	10
2	Indian Ethical Practices and Corporate Governance	15
3	Introduction to Corporate Social Responsibility	20
4	Areas of CSR and CSR Policy	15
Total No. of Lectures:		60

Sr. No.	Modules
1	Introduction to Business Ethics
	<ul style="list-style-type: none"> ● Business Ethics – Concept, Characteristics, Importance and Need for business ethics. ● Indian Ethos, Ethics and Values, Work Ethos. ● Sources of Ethics, Ethical dilemma in business. ● Various approaches to Business Ethics - Theories of Ethics- Friedman’s Economic theory, Kant’s Deontological theory, Mill & Bentham’s Utilitarianism theory
2	Indian Ethical Practices and Corporate Governance
	<ul style="list-style-type: none"> ● Corporate Governance: Concept, Importance, Evolution of Corporate Governance, Principles of Corporate Governance, ● Regulatory Framework of Corporate Governance in India, SEBI Guidelines and clause 49, Audit Committee ● Role of Independent Directors, Protection of Stake Holders, Changing roles of corporate Boards. ● Elements of Good Corporate Governance, Failure of Corporate Governance and its consequences
3	Introduction to Corporate Social Responsibility
	<ul style="list-style-type: none"> ● Corporate Social Responsibility: Concept, Scope & Relevance and Importance of CSR in Contemporary Society. ● Corporate philanthropy, Models for Implementation of CSR, Drivers of CSR, Prestigious awards for CSR in India. Evaluation of CSR ● CSR –legislation in India and world. Sec 135. Organization citizenship behavior in the work place. ● Role of NGO’s and International Agencies in CSR, Integrating CSR into Business

4	Areas of CSR and CSR Policy
	<ul style="list-style-type: none">• CSR towards Stakeholders-- Shareholders, Creditors and Financial Institutions, Government, Consumers, Employees and Workers, Local Community and Society.• CSR and environmental concerns. CSR and Sustainable Development CSR through Triple Bottom Line in Business• Designing CSR Policy- Factors influencing CSR Policy, Role of HR Professionals in CSR. Major codes on CSR.

Business Ethics and CSR
Question Paper Pattern
(Academic Year: 2026-2027)

Internal Examination & Semester End Examination – 100 Marks

Internal Exam: 50 marks

Case studies/Group Project/ Power Point Presentations/ Written Assignment

Question Paper Pattern (Practical/ Theory Courses) :

Maximum Marks: 50

Questions to be set: 05

Durations: 02 hrs

All Questions are compulsory carrying 10 Marks each:

Question No	Particulars	Marks
Q1	A) Practical/ Theory Question OR B) Practical/ Theory Question	10 Marks 10 Marks
Q2	A) Practical/ Theory Question OR B) Practical/ Theory Question	10 Marks 10 Marks
Q3	A) Practical/ Theory Question OR B) Practical/ Theory Question	10 Marks 10 Marks
Q4	A) Practical/ Theory Question OR B) Practical/ Theory Question	10 Marks 10 Marks
Q5	A) Practical/ Theory Question OR B) Practical/ Theory Question	10 Marks 10 Marks

Reference Books (with Chapters):

- Sharma J.P ‘ Corporate Governance, business ethics and CSR, Ane Books Pvt Ltd, New Delhi
- Sharma J.P. Corporate Governance and Social Responsibility of business, Ane Books Pvt ltd, New Delhi
- S.K.Bhatia, Business Ethics and Corporate Governance
- William Shaw, Business Ethics, Wordsworth Publishing Company, International Thomson Publishing Company.
- Corporate Crimes and Financial Frauds, Dr. Sumit Sharma, New Delhi India
- R.C. Sekhar, Ethical choices in Business, Sage Publications, New Delhi
- Business Ethics, Andrew Crane and Dirk Matten, Oxford University Press.
- Business Ethics, Text and Cases, C.S.V. Murthy, Himalaya Publication House.
- Mallin, Christine A. Corporate Governance (Indian Edition) Oxford University press. New Delhi
- Blow field ,Michael and Alan Murray, Corporate Responsibility, Oxford University Press,
- Philip Kotler and Nancy Lee, CSR : doing the most good for Company and your cause , Wiley 2005
- Beeslory, Michel and Evens, CSR , Taylor and Francis, 1978
- Subhabrata Bobby Banerjee, CSR: the good, the bad and the ugly. Edward Elgar Publishing 2007
- Joseph A. Petrick and John F. Quinn, Management Ethics- Integrity at work , Sage Publication , 1997
- Francesco Perrini, Stefano and AntanioTencati, Developing CSR- A European Perspective , Edward Elgar.
- William B. Werther, Jr. David Chandler, Strategic Corporate Social Responsibility, stakeholders’ a global environment, Sage Publication, 2009.
- Ellington. J. (1998), Cannibals with forks: The triple bottom line of 21st Century business, New Society Publishers.
- Crane, A. Et al., (2008), The Oxford handbook of Corporate Social Responsibility, New York: Oxford University Press Inc.

**Syllabus of Bachelor of Commerce (Honours)- Business Management
(With effect from the Academic Year 2026-2027)**

1. Major (1.A Mandatory)

1.A.b Financial Management (4 Credits)

Semester VII

1.Major	
1.A Mandatory	
1.A.b.Financial Management	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	To enhance the abilities of learners to develop the objectives of Financial Management.
CObj 2	To enable the learners to understand, develop and apply the techniques of investment in the financial decision-making in the business corporates.
CObj 3	To enhance the abilities of learners to analyze the financial statements.
CObj 4	To enable learners to analyze and apply dividend decision policies in corporate financial management.
Course Outcomes	

COut 1	Understand the scope and objectives of financial management in organizations. Apply the time value of money principles to analyze investment opportunities.
COut 2	Apply ratio analysis techniques to assess the financial health and performance of a company. Make informed financial decisions based on financial analysis and evaluation.
COut 3	Analyze and evaluate different financial decisions, such as investment decisions, financing decisions, and dividend decisions.
COut 4	This knowledge will enable learners to contribute to the financial success and sustainability of organizations and support effective financial planning and decision-making.

Modules at a Glance

Financial Management		
Sr. No.	Modules	No. of Lectures
1	Introduction to Fundamentals of Financial Management	15
2	Cost of Capital	15
3	Capital Structure And Leverages	15
4	Dividend Decisions	15
Total No. of Lectures:		60

Sr. No.	Modules
1	Introduction to Fundamentals of Financial Management
	<ul style="list-style-type: none"> ● Introduction, Meaning, Importance, Scope, Objectives, Profit v/s Wealth Maximization, Financing decisions/functions, Role of finance executives, financial distress & insolvency, agency problem & agency cost.
2	Cost of Capital
	<ul style="list-style-type: none"> ● Introduction, Definition, Measurement of Cost of Capital, WACC.
3	Capital Structure And Leverages
	<ul style="list-style-type: none"> ● Marginal Cost of Capital Structure Decisions - Meaning, Choice of Capital Structure, Importance, Optimal Capital Structure, EBIT-EPS Analysis, Capital Structure and Market Price of Share, Capital Structure Theories. ● Leverages- Introduction, Business risk & Financial risk, Types of leverage
4	Dividend Decisions
	<ul style="list-style-type: none"> ● Dividend Decisions: Meaning, Importance, Various forms & determinants of Dividend, Theories of Dividend Decisions- <ol style="list-style-type: none"> 1. M. M. Approach 2. Walter's Model 3. Gordon's Model

Financial Management
Question Paper Pattern
(Academic Year: 2026-2027)
Internal Examination & Semester End Examination – 100 Marks

Internal Examination – 50 Marks

Class Test	25marks
Project/Assignment	25 marks
Total	50 marks

Semester End Examination (SEE) - 50 Marks

Maximum Marks	50 marks
Number of Questions to be Set	06 (Six)
Duration	02 Hours

Note:

1. Attempt any Five questions

Question No.	Particulars (Nature of Questions)	Marks (Given)	Marks (To be attempted)
Q1	Practical Question/s	10	10
Q2	Practical Question/s	10	10
Q3	Practical Question/s	10	10
Q4	Practical Question/s	10	10
Q5	Case Study/Concept /Application Based Practical Questions	10	10
Q6	Concept Based Theory Questions To be given: Seven (07) To be attempted: Any Five (05)	14	10
	Total	64	50

Reference Books (with Chapters):

Khan MY, Jain PK, BASIC FINANCIAL MANAGEMENT, Tata McGraw Hill, Delhi , 2005.

Chandra, Prasanna,. FINANCIAL MANAGEMENT, Tata McGraw Hill, Delhi.

Bhabatosh Banerjee, FUNDAMENTALS OF FINANCIAL MANAGEMENT, PHI, Delhi, 2010

Chandra Bose D, FUNDAMENTALS OF FINANCIAL MANAGEMENT, PHI, Delhi, 2010

Preeti Singh, FUNDAMENTALS OF FINANCIAL MANAGEMENT, Ane, 2011.

**Syllabus of Bachelor of Commerce (Honours)- Business Management
(With effect from the Academic Year 2026-2027)
1.B Major related Electives
1.B.a: Startup Management (4 Credits)
Semester VIII**

1.Major	
1.B Major related Electives	
1.B.a: Startup Management	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	Understand start-up opportunities, ecosystem, and real-world functioning of new ventures
CObj 2	Generate business ideas, identify problems, and assess feasibility
CObj 3	Design basic business models and evaluate financial requirements
CObj 4	Understand funding options, legal environment, and government initiatives
Course Outcomes	
COut 1	Learners will understand start-up concepts, types, opportunities, and the role of the entrepreneurial ecosystem in India.
COut 2	Learners will generate innovative business ideas by identifying problems, recognizing opportunities, and analyzing customer needs through basic market research.
COut 3	Learners will evaluate the feasibility of start-up ideas and develop suitable business models using Lean Start-Up, Design Thinking, MVP and Business Model Canvas.
COut 4	Learners will identify start-up funding requirements and select appropriate funding options while understanding legal aspects, IPR, and government support schemes.
COut 5	Learners will apply growth strategies, marketing basics, sustainability practices, and exit options by analyzing success and failure case studies of Indian start-ups.

Modules at a Glance

1.B.a Startup Management

1.B.a Startup Management		
Sr. No.	Modules	No. of Lectures
1	Start-Up Opportunities	15
2	Idea, Feasibility & Business Model	15
3	Funding & Legal Environment	15
4	Growth, Sustainability & Exit	15
Total No. of Lectures:		60

Sr. No.	Modules
1	Start-Up Opportunities
	<ul style="list-style-type: none"> ● Start-Up – Meaning, Features and Types ● Difference between Start-Ups, Small Businesses and Corporate Enterprises. ● The Rise of the Start-Up Economy ● Start-Up Opportunities and the “Big Idea” concept. ● Entrepreneurial Ecosystem – Role of Entrepreneurs, Investors, Incubators, Accelerators, Industry and Government. ● Start-Up Culture and Entrepreneurial Mindset ● Entrepreneurship in India: Overview and Emerging Trends
2	Idea, Feasibility & Business Model
	<ul style="list-style-type: none"> ● Sources of Business Ideas and Opportunity Identification ● Customer Needs and Market Research Basics ● Feasibility Analysis: Market, Technical and Financial Overview ● Introduction to Lean Start-Up and Design Thinking ● Concept of Minimum Viable Product (MVP) ● Basics of Business Models and Business Model Canvas ● Value Creation and Market Positioning
3	Funding & Legal Environment

	<ul style="list-style-type: none"> ● Start-up capital requirements, Basic financial planning ● Funding options: bootstrapping, angel investors, venture capital, crowdfunding, debt financing, equity financing, and strategic alliances ● Legal environment for start-ups ● Introduction to intellectual property rights ● Government support mechanisms: Start-Up India, Stand-Up India, MSME schemes, Atal Innovation Mission, ● Role of financial institutions and incubation centers
4	Growth, Sustainability & Exit
	<ul style="list-style-type: none"> ● Stages of Start-Up Growth and Venture Life Cycle ● Growth Strategies: Market Expansion and Product Development ● Basics of Start-Up Marketing and Customer Acquisition ● Challenges Faced by Start-Ups and Reasons for Failure ● Ethics, Sustainability and Social Responsibility in Start-Ups ● Introduction to Exit and Harvest Strategies

**Syllabus of Bachelor of Commerce (Honours)- Advanced Accountancy
(With effect from the Academic Year 2026-2027)**

Startup Management

Question Paper Pattern (Academic Year: 2026-2027)

Internal Examination & Semester End Examination – 100 Marks

Internal Exam: 50 marks

Case studies/Group Project/ Power Point Presentations/ Written Assignment

Semester End Exam: 50 marks

Maximum Marks: 50

Questions to be set: 05

Durations: 02 hrs

All Questions are compulsory carrying 10 Marks each:

Question No	Particulars	Marks
Q1	A) Practical/ Theory Question OR	10 Marks
	B) Practical/ Theory Question	10 Marks
Q2	A) Practical/ Theory Question OR	10 Marks
	B) Practical/ Theory Question	10 Marks
Q3	A) Practical/ Theory Question OR	10 Marks
	B) Practical/ Theory Question	10 Marks
Q4	A) Practical/ Theory Question OR	10 Marks
	B) Practical/ Theory Question	10 Marks
Q5	A) Practical/ Theory Question OR	10 Marks
	B) Practical/ Theory Question	10 Marks

Reference Books (with Chapters)

- Eric Ries, *The Lean Start-Up*, Crown Business.
- Alexander Osterwalder & Yves Pigneur, *Business Model Generation*, Wiley.
- Steve Blank & Bob Dorf, *The Start-Up Owner's Manual*, K&S Ranch Press.
- Kathleen R. Allen, *Launching New Ventures: An Entrepreneurial Approach*, Cengage Learning.
- Donald F. Kuratko & Jeffrey S. Hornsby, *New Venture Management: The Entrepreneur's Road Map*, Routledge.
- Government of India, *Start-Up India Handbook*, Ministry of Commerce & Industry.
- Bruce R. Barringer & R. Duane Ireland, *Entrepreneurship: Successfully Launching New Ventures*, Pearson Education.
- Steven Fisher & Ja-Nae' Duane, *The Start-Up Equation: A Visual Guidebook for Building Your Start-Up*, McGraw Hill Education (Indian Edition).
- Anjan Raichaudhuri, *Managing New Ventures: Concepts and Cases*, Prentice Hall India.
- S. R. Bhowmik & M. Bhowmik, *Entrepreneurship*, New Age International.
- Vijay Sathe, *Corporate Entrepreneurship*, Cambridge University Press.
- Timmons, J. A. & Spinelli, S., *New Venture Creation*, McGraw Hill Education.
- Bygrave, W. D. & Zacharakis, A., *Entrepreneurship*, Wiley India.
- Shane, S., *The Illusions of Entrepreneurship*, Yale University Press.
- Ministry of MSME, Government of India, *MSME Annual Report*.
- NASSCOM, *Indian Start-Up Ecosystem Reports* (latest editions).
- World Economic Forum, *Global Entrepreneurship and Innovation Reports*.

**Syllabus of Bachelor of Commerce (Honours)- Business Management
(With effect from the Academic Year 2026-2027)
1.B Major related Electives
1.B.b: Cross Cultural Management (4 Credits)
Semester VIII**

1.Major	
1.B Major Related Electives	
1.B.b: Cross Cultural Management	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	To familiarize the learners with the concept of culture, cultural competence, and cultural intelligence in the global business environment.
CObj 2	To enable the learners to understand cross-cultural differences and their impact on organizations, leadership, teamwork, and managerial practices.
CObj 3	To develop the ability to communicate, negotiate, and collaborate effectively across diverse cultural and virtual work settings.
CObj 4	To equip the learners with managerial skills for managing multicultural teams, global leaders, and cross-cultural challenges in international organizations.
Course Outcomes	
COut1	Learners will be able to analyze cultural differences and their impact on workplace behavior and organizations.
COut2	Learners will be able to develop cultural intelligence for effective cross-cultural interactions.
COut3	Learners will be able to apply cross-cultural communication and negotiation skills in global work settings.
COut 4	Learners will be able to manage multicultural teams and cross-cultural organizational challenges.

Modules at a Glance

Cross Cultural Management		
Sr. No.	Modules	No. of Lectures
1	Cultural Competence	15
2	Cross-Cultural Dynamics	15
3	Culture and Communication	15
4	Managing cross-culture	15
Total No. of Lectures:		60

Sr. No.	Modules
1	Cultural Competence
	<ul style="list-style-type: none"> ● Culture: Models of culture; Measurement of culture; Cross-cultural differences and their role and effects in the workplace. ● Cultural intelligence and cross-cultural competencies ● Models of cultural intelligence; Development of cultural intelligence; Role of cultural intelligence and its effects in the workplace. ● Ethics and Justice in Cross-Cultural Context
2	Cross-Cultural Dynamics
	<ul style="list-style-type: none"> ● Culture and Organizations: Culture and corporate structures – Culture and Leadership -Culture and Strategy ● Cultural change in Organizations– Cultural Diversity. ● Multi-cultural teams and workgroups, Teamwork models, Challenges and Best Practices of collaboration across cultures, time zones, national borders, and institutional differences, Global Virtual Teams ● Concept of cosmopolitanism in management -The changing role of the manager
3	Culture and Communication
	<ul style="list-style-type: none"> ● Culture and Communications: Business communication across cultures – Barriers to intercultural communication ● Negotiating Internationally Skills necessary within a cross- cultural setting - Adaptation skills - Relationship skills - Communication skills ● Cross-cultural differences in communication styles, Role of language and

	<p>cultural differences in organizational communication</p> <ul style="list-style-type: none">● Technology-assisted communication in global virtual teams.
4	Managing cross-culture
	<ul style="list-style-type: none">● Managing cross-culture -Managing multicultural forces● National versus Corporate culture● The cross-cultural puzzle -Development of cross-cultural global leader● Management of immigrant and inpatriate employees, Management of workers at overseas offices.

**Syllabus of Bachelor of Commerce (Honours)- Business Management
(With effect from the Academic Year 2026-2027)**

**Cross Cultural Management
*Question Paper Pattern (Academic Year: 2026-2027)***

Internal Examination & Semester End Examination – 100 Marks

Internal Exam: 50 marks

Case studies/Group Project/ Power Point Presentations/ Written Assignment

Semester End Exam: 50 marks

Maximum Marks: 50

Questions to be set: 05

Durations: 02 hrs

All Questions are compulsory carrying 10 Marks each:

Question No	Particulars	Marks
Q1	A) Practical/ Theory Question OR	10 Marks
	B) Practical/ Theory Question	10 Marks
Q2	A) Practical/ Theory Question OR	10 Marks
	B) Practical/ Theory Question	10 Marks
Q3	A) Practical/ Theory Question OR	10 Marks
	B) Practical/ Theory Question	10 Marks
Q4	A) Practical/ Theory Question OR	10 Marks
	B) Practical/ Theory Question	10 Marks
Q5	A) Practical/ Theory Question OR	10 Marks
	B) Practical/ Theory Question	10 Marks

Reference Books (with Chapters)

- Hofstede, G., Hofstede, G. J., & Minkov, M. Cultures and Organizations: Software of the Mind. McGraw-Hill Education.
- Trompenaars, F., & Hampden-Turner, C. Riding the Waves of Culture: Understanding Diversity in Global Business. Nicholas Brealey Publishing.
- Earley, P. C., & Ang, S. Cultural Intelligence: Individual Interactions Across Cultures. Stanford University Press.
- Adler, N. J., & Gundersen, A. International Dimensions of Organizational Behavior. Cengage Learning.
- Thomas, D. C., & Inkson, K. Cultural Intelligence: Living and Working Globally. Berrett-Koehler Publishers.
- Deresky, H. International Management: Managing Across Borders and Cultures. Pearson Education.
- Hall, E. T., & Hall, M. R. Understanding Cultural Differences. Intercultural Press.
- Chaney, L. H., & Martin, J. S. Intercultural Business Communication. Pearson Education.

**Syllabus of Bachelor of Commerce (Honours)- Business Management
(With effect from the Academic Year 2026-2027)**

1.B Major related Electives

**1.B.c: Quantitative Tools for Business Decision- Paper II (4 Credits)
Semester VIII**

1.B Major Related Electives	
1.B.c: Quantitative Tools for Business Decision-II	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	To develop conceptual understanding of economic and business relationships through the study of linear models, population and sample functions, and stochastic elements in empirical analysis.
CObj 2	To enable application of quantitative estimation techniques such as Ordinary Least Squares and Maximum Likelihood methods for analyzing business and economic data.
CObj 3	To build analytical skills for examining the statistical properties, assumptions, and performance of estimation methods used in business decision models.
CObj 4	To promote critical evaluation of empirical models by identifying and addressing practical issues such as multicollinearity, heteroscedasticity, autocorrelation, and the use of qualitative variables.
CObj 5	To encourage formulation and interpretation of empirical business models that support informed managerial and policy-oriented decision-making using appropriate econometric tools.
CObj 6	To strengthen problem-solving competence by applying econometric reasoning and diagnostic techniques to real-world business and economic datasets for improved decision-making.
Course Outcomes	
CO 1	Explain the nature of relationships between economic and business variables such as demand, income, cost, and output using the concept of the Population Regression Function (PRF).
CO 2	Describe the role of uncertainty in economic data through the stochastic specification of the regression model and the significance of the disturbance term.
CO 3	Apply the Ordinary Least Squares (OLS) method to estimate regression models and compute regression coefficients using sample data.
CO 4	Analyze the assumptions and statistical properties of the Classical Linear Regression Model, including the precision and standard errors of estimates.
CO 5	Evaluate the reliability and explanatory power of estimated models using the Gauss–Markov Theorem and the coefficient of determination (R^2).

CO 6	Explain the role of randomness in economic and business data through the probability distribution of disturbance terms.
CO 7	Describe the importance of the normality assumption of disturbance terms for valid statistical inference in regression models.
CO 8	Analyze the properties and behavior of Ordinary Least Squares (OLS) estimators under the normality assumption.
CO 9	Apply likelihood-based estimation techniques to estimate model parameters using the Maximum Likelihood (ML) method.
CO 10	Evaluate and compare estimation results obtained from OLS and Maximum Likelihood methods in terms of efficiency and reliability of inference.
CO 11	Explain the nature and causes of practical problems such as multicollinearity, heteroscedasticity, and autocorrelation in business regression models.
CO 12	Analyze the impact of multicollinearity on parameter estimation and model interpretation, including issues arising from perfect multicollinearity.
CO 13	Apply appropriate estimation techniques such as Generalized Least Squares (GLS) to address heteroscedasticity in economic and business data.
CO 14	Apply corrective measures to regression models affected by autocorrelation and assess the properties of the BLUE estimator under such conditions.
CO 15	Evaluate the role of dummy variables in incorporating qualitative business factors and improving the explanatory power of regression models.
CO 16	Explain the steps involved in estimating a two-variable regression model using spreadsheet tools, including interpretation of slope, intercept, and goodness of fit.
CO 17	Apply spreadsheet functions and tools to estimate regression equations, construct scatter plots and trendlines, and compute R^2 values using Spreadsheet and Data Analysis Toolpak.
CO 18	Analyze regression residuals using graphical and tabular methods to test classical regression assumptions such as normality, homoscedasticity, and independence.
CO 19	Apply spreadsheet-based diagnostic techniques to detect econometric problems including multicollinearity, heteroscedasticity, autocorrelation, and to incorporate dummy variables in regression models.
CO 20	Develop and interpret applied econometric models using real or simulated datasets to draw business or policy inferences and present findings through structured reports generated from spreadsheet outputs.

Modules at a Glance

1.B.c: Quantitative Tools for Business Decision-II

Sr. No.	Modules	No. of Lectures
1	Understanding Economic Relationships through Data	15
2	Probability, Inference, and Model Estimation	15
3	Practical Problems in Business Regression Models	15
4	Lab Work- Only for Internal Assessment	15
Total No. of Lectures:		60

Sr. No.	Modules
1	Understanding Economic Relationships through Data
	<ul style="list-style-type: none"> • Understanding the relationship between economic and business variables such as demand, income, cost, and output – concept of Population Regression Function (PRF) – meaning of linearity and parameters. • Incorporating uncertainty and random influences in business data – stochastic specification of PRF – significance of the stochastic disturbance term – formulation of Sample Regression Function (SRF). • Estimating business relationships using sample data – application of the Ordinary Least Squares (OLS) method – assumptions of the Classical Linear Regression Model – estimation of standard errors and precision of regression coefficients. • Evaluating the reliability and explanatory power of regression models – properties of least-squares estimators – Gauss-Markov Theorem – coefficient of determination (R^2) as a measure of goodness of fit.
2	Probability, Inference, and Model Estimation
	<ul style="list-style-type: none"> • Modeling randomness in economic and business data – probability distribution of disturbance terms. • Ensuring validity of statistical inference in regression analysis – normality assumption of disturbance terms. • Assessing estimator performance under normality – properties of OLS estimators under the normality assumption. • Parameter estimation using likelihood-based methods – application of the Maximum Likelihood (ML) method in regression models.

3	Practical Problems in Business Regression Models
	<ul style="list-style-type: none"> • Addressing interdependence among explanatory variables in business data – nature of multicollinearity – estimation issues under perfect multicollinearity. • Handling unequal variability in business and economic data – nature of heteroscedasticity – OLS estimation under heteroscedasticity – application of Generalized Least Squares (GLS). • Managing dependence across time-series business data – nature of autocorrelation – OLS estimation in the presence of autocorrelation – BLUE estimator under autocorrelation. • Incorporating qualitative business factors into regression analysis – concept and nature of dummy variables.
4	Practical Problems in Business Regression Models
	<ul style="list-style-type: none"> • Estimation of Two-Variable Regression using Spreadsheet- Scatter plots and trendlines, Estimation of regression equation using: Spreadsheet functions, Data Analysis Toolpak, Interpretation of slope, intercept, Calculation of R^2 and goodness of fit • Testing Classical Regression Assumptions using Spreadsheet, Residual calculation and analysis, Testing normality using graphs (histogram, Q-Q idea), • Diagnosing Econometric Problems using Spreadsheet Techniques- Detecting multicollinearity (correlation matrix, Detecting heteroscedasticity (residual vs fitted plots), Detecting autocorrelation (residual patterns), Dummy variable creation and interpretation • Applied Econometric Case Studies using Spreadsheet- Real or simulated datasets (sales, demand, income), Model building and interpretation, Policy/business inference from regression results, Report writing from spreadsheet outputs

**Syllabus of Bachelor of Commerce (Honours)- Business Management
(With effect from the Academic Year 2026-2027)**

**Quantitative Tools for Business Decision- Paper- II
*Question Paper Pattern (Academic Year: 2026-2027)***

Internal Examination & Semester End Examination – 100 Marks

- I. **Continuous Assessment (C.A.) - 50 Marks**
- II. **Semester End Examination (S.E.E.)- 50 Marks**

QUESTION PAPER PATTERN OF SEE

Maximum Marks: 50 Marks

Time: 2 Hours

- Note:** 1) There are two sections-A and B
 2) Attempt **Any FIVE out of SIX Questions in Section-A**
 3) Attempt **Any TWO out of THREE in each Question from Section-B**

Question No	Particulars	Marks
Section- A		
Q-1 (From Module I, II, III)	Short Answer Question Short Answer Question Short Answer Question Short Answer Question Short Answer Question	5 Marks
Section- B		
Q-2 (from Module I)	A) Application based Question B) Application based Question C) Two Short Notes	15 Marks
Q-3 (from Module II)	A) Application based Question B) Application based Question C) Two Short Notes	15 Marks
Q-4 (from Module III)	A) Application based Question B) Application based Question C) Two Short Notes	15 Marks

Reference Books (with Chapters)

Module-1-

1. Gujarati, D. N. & Porter, D. C., *Basic Econometrics*, McGraw Hill Education
2. Koutsoyiannis, A., *Theory of Econometrics*, Palgrave Macmillan
3. Maddala, G. S., *Introduction to Econometrics*, Wiley India
4. Wooldridge, J. M., *Introductory Econometrics: A Modern Approach*, Cengage Learning
5. Studenmund, A. H. (2017). *Using econometrics: A practical guide* (7th ed.). Pearson Education.

Module-II

1. Gujarati, D. N. & Porter, D. C., *Basic Econometrics*, McGraw Hill Education
2. Koutsoyiannis, A., *Theory of Econometrics*, Palgrave Macmillan,
3. Maddala, G. S., *Introduction to Econometrics*, Wiley India
4. Studenmund, A. H. (2017). *Using econometrics: A practical guide* (7th ed.). Pearson Education.

Module-III

1. Gujarati, D. N. & Porter, D. C., *Basic Econometrics*, McGraw Hill Education
2. Wooldridge, J. M., *Introductory Econometrics: A Modern Approach*, Cengage Learning
3. Maddala, G. S., *Introduction to Econometrics*, Wiley India
4. Studenmund, A. H. (2017). *Using econometrics: A practical guide* (7th ed.). Pearson Education.

Module-IV

1. Hill, R. C., Griffiths, W. E., & Lim, G. C. (2018). *Principles of econometrics* (5th ed.). John Wiley & Sons.

Advanced Readings:

1. Gujarati, D. N. (2014). *Econometrics by example* (2nd ed.). Bloomsbury Academic.
2. Johnston, J. & DiNardo, J., *Econometric Methods*, McGraw Hill
3. Greene, W. H., *Econometric Analysis*, Pearson Education
4. Judge, G. G., Hill, R. C., Griffiths, W. E., Lütkepohl, H. & Lee, T. C., *Introduction to the Theory and Practice of Econometrics*, Wiley
5. Kennedy, P., *A Guide to Econometrics*, Wiley-Blackwell
6. Verbeek, M., *A Guide to Modern Econometrics*, John Wiley & Sons

Syllabus of Bachelor of Commerce (Honours)- Business Management

(With effect from the Academic Year 2026-2027)

2. Research Methodology

2.A.a: Research Methodology (4 Credits)

Semester VIII

Inclusion of project work in the course curriculum of the M.Com. programme is one of the ambitious aspects in the programme structure. The main objective of inclusion of project work is to inculcate the element of research work challenging the potential of the learner as regards to his/ her eagerness to enquire and ability to interpret particular aspects of the study in his/ her own words. It is expected that the guiding teacher should undertake the counselling sessions and make the learners about the methodology of formulation.

Preparation and Evaluation Pattern Of The Project Work.

There are two modes of preparation of project work

1. Project work based on research methodology in the study area
2. Project work based on internship in the study area

Guidelines for preparation of Project Work

Work Load

Work load for Project Work is 01 (one) hour per batch of 15-20 learners per week for the teacher. The learner (of that batch) shall do field work and library work in the remaining 03 (three) hours per week.

1. General guidelines for preparation of project work based on research methodology

The project topic may be undertaken in any area of Elective Courses.

Each of the learners has to undertake a Project individually under the supervision of a teacher-guide.

The learner shall decide the topic and title which should be specific, clear and with definite scope in consultation with the teacher-guide concerned.

University/college shall allot a guiding teacher for guidance to the students based on her / his specialization.

The project report shall be prepared as per the broad guidelines given below:

Font type: Times New Roman

- Font size: 12-For content, 14-for Title
- Line Space: 1.5-for content and 1-for in table work
- Paper Size: A4
- Margin: in Left-1.5, Up-Down-Right-1
- The Project Report shall be bounded.
- The project report should be 60 to 80 pages

Structure to be followed to maintain the uniformity in formulation and presentation of Project Work:

(Model Structure of the Project Work)

Chapter No. 1: Introduction

In this chapter Selection and relevance of the problem, historical background of the problem, brief profile of the study area, definition/s of related aspects, characteristics, different concepts pertaining to the problem etc. can be incorporated by the learner.

Chapter No. 2: Research Methodology

This chapter will include Objectives, Hypothesis, Scope of the study, limitations of the study, significance of the study, Selection of the problem, Sample size, Data collection, Tabulation of data, Techniques and tools to be used, etc. can be incorporated by the learner.

Chapter No. 3: Literature Review

This chapter will provide information about studies done on the respective issue. This would specify how the study undertaken is relevant and contribute for value addition in information/ knowledge/ application of study area which ultimately helps the learner to undertake further study on the same issue.

Chapter No. 4: Data Analysis, Interpretation and Presentation

This chapter is the core part of the study. The analysis pertaining to collected data will be done by the learner. The application of selected tools or techniques will be used to arrive at findings. In this, table of information, presentation of graphs etc. can be provided with interpretation by the learner.

Chapter No. 5: Conclusions and Suggestions

In this chapter of project work, findings of work will be covered and suggestion will be enlisted to validate the objectives and hypotheses.

Note: If required more chapters of data analysis can be added.

- Bibliography
- Appendix

2. Guidelines for Internship based project work

Minimum 20 days/ 100 hours of Internship with an Organization/ NGO/ Charitable Organization/ Private firm.

- The theme of the internship should be based on any study area of the elective courses
- Project Report should be of minimum 50 pages
- Experience Certificate is Mandatory
- A project report has to be brief in content and must include the following aspects:

Executive Summary: A bird's eye view of your entire presentation has to be precisely offered under this category.

Introduction on the Company: A Concise representation of company/ organization defining its scope, products/ services and its SWOT analysis.

Statement and Objectives: The mission and vision of the organization need to be stated enshrining its broad strategies.

Your Role in the Organization during the internship: The key aspects handled, the department under which you were deployed and brief summary report duly acknowledged by the reporting head.

Challenges: The challenges confronted while churning out theoretical knowledge into practical world.

Conclusion: A brief overview of your experience and suggestions to bridge the gap between theory and practice.

The project report based on internship shall be prepared as per the broad guidelines given below:

- Font type: Times New Roman
- Font size: 12-For content, 14-for Title

- Line Space: 1.5-for content and 1-for in table work
- Paper Size: A4
- Margin: in Left-1.5, Up-Down-Right-1
- The Project Report shall be bounded

Evaluation pattern of the project work

The Project Report shall be evaluated in two stages viz.	Marks	
Evaluation of Project Report (Bound Copy):		60
Introduction and other areas covered	30	
Research Methodology, Presentation, Analysis and interpretation of data	20	
Conclusion & Recommendations	10	
Conduct of Viva-voce:		40
In the course of Viva-voce, the questions may be asked such as importance / relevance of the study, objective of the study, methodology of the study/ mode of Enquiry (question responses)	10	
Ability to explain the analysis, findings, concluding observations, recommendation, limitations of the Study	20	
Overall Impression (including Communication Skill)	10	
Total Marks		100

Note: The guiding teacher along with the external evaluator appointed by the University/ College for the evaluation of project shall conduct the viva-voce examination as per the evaluation pattern.

Passing Standard

Minimum of Grade D in the project component

In case of failing in the project work, the same project can be revised for ATK T examination.

Absence of student for viva voce:

If any student fails to appear for the viva voce on the date and time fixed by the department such student shall appear for the viva voce on the date and time fixed by the Department, such student shall appear for the viva voce only along with students of the next batch.