

Structure of M.Com (Advanced Accountancy) as per NEP2020

Code	Academic Level	Title	No.of years
PC1	6.0	P.G Diploma in Advanced Accountancy	01 Exit after one year
PC2	6.5	M.Com (Advanced Accountancy)	02
PC3	6.5	M.Com (Advanced Accountancy)	01 after 4 year degree

Eligibility:

PC1	Graduate in faculty from Commerce and Management (B.Com, B.Com(B & I), B.Com(A & F), B.Com (FM), BMS) from any recognised University
PC2	Graduate in faculty from Commerce and Management (B.Com, B.Com(B & I), B.Com(A & F), B.Com (FM), BMS) from any recognised University
PC3	Graduate with 4 year UG Degree (Honours/ Honours with Research) with specialization in concerned subject or equivalent academic level 6.0 OR Graduate with 4 year UG Degree Programme with maximum credits required for award of minor degree is allowed to take up the post graduate programme in minor subject provided the student has acquired the required number of credit as prescribed by the concerned Board of Studies

Objectives

1. To enhance the abilities of learners to develop the concept of Cost and management accounting and its significance in the business
2. To enable the learners to understand, develop and apply the techniques of costing in the decision making in the business corporate
3. To enable the learners in understanding, developing, preparing and presenting the financial report in the business corporate

Learning Outcomes

1. The students will be able to identify and analyse Cost concepts and understand managerial decision making
2. The students will be able to understand standard practices associated with Standard Costing and Variance analysis
3. The students will be able to prepare and present functional budgets at rganizational level
4. The students will be able to identify and analyse practices associated with Operating

costing

Category	Code	Course	Credit
Mandatory	MCAA101	Advanced Cost and Management Accounting	4
	MCAA102	Direct and Indirect Taxation (Income Tax)	4
	MCAA103	Advanced Financial Accounting	4
	MCAA104	Advanced Trends in Accounting using Tally	2
OE (Any One)	MCAA105	Mutual Fund Management and Wealth Management	4
	MCAA106	Fundamental Analysis for Corporate	
	MCAA107	Introduction to IND AS	
	MCAA108	Research Methodology	4
		Total Credit	22

Semester-I M.Com (Advanced Accountancy)

Semester-II M.Com (Advanced Accountancy)

Category	Code	Course	Credit
Mandatory	MCAA201	Advanced Cost Accounting	4
	MCAA202	Corporate Finance	4
	MCAA203	Direct and Indirect Taxation (Goods and Services Tax)	4
	MCAA204	Advanced Trends in Accounting - II: Tally	2
OE (Any One)	MCAA205	Risk Management	4
	MCAA206	Liquidation Accounting	
		Accounting of Housing Society & Charitable Trust	
Field Project/OJT	MCAA207		4
		Total	22

Mandatory 1

Programme Name: M.Com. (Advance Accountancy)	Semester:I
Course Category: Mandatory	
Name of the Department: M.Com	
Course Title: Advanced Cost and Management Accounting I	
Course Code: MCAA101	Course Level:6.0
Course Credit: 4	Total Marks: 100
Course Objectives:	
<ol style="list-style-type: none"> 1. To understand the concept of Cost Accounting and its Treatment 2. To Understand the Various tools and analysis methods of Management Accounting 3. To Understand the cost Behavior , Analysis of Absorption and Standard Costing 4. To Equip students with advance skill and Knowledge of Budgeting and forecasting the cost statement 	
Course Outcomes:	
CO1: Student will learn about Advance accounting Elements and Tools of measurement of Marginal costing and Standard Costing Techniques	
CO2: Student will enable to frame Budgeting and Forecasting of Cost statement	
CO3: Student will enable to Evaluate the operating and Function of Costing system	

MODULE-I: (2CREDITS)

Unit1: Marginal Costing, Absorption Costing and Management Decisions

- A)** Meaning of Absorption Costing - Distinction between Absorption Costing and Marginal Costing - Problems on Breakeven Analysis - Cost Volume Profit Analysis - Breakeven Charts - Contribution Margin and Various Decision Making Problems
- B)** Managerial Decisions through Cost Accounting 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, Cost Reduction & Cost Control

Unit2: Standard Costing

- A)** Standard Costing as an Instrument of Cost Control and Cost Reduction - Fixation of Standards
- B)** Theory and Problems based on Analysis of Variances of Materials, Labour Overheads and Sales including Sub-variances

MODULE-II: (2CREDITS)

Unit3: Budgetary Control

- A)** Budget and Budgetary Control - Zero Based Budget - Performance Budgets - Functional Budgets Leading to the Preparation of Master Budgets
- B)** Capital Expenditure Budget - Fixed and Flexible Budgets - Preparation of Different Types of Budgets

Unit4: Operating Costing

- A)** Meaning of Operating Costing - Determination of Per Unit Cost - Collection of Costing Data
- B)** Practical Problems based on Costing of Hospital, Hotel and Goods & Passenger Transport

References:

- Cost Accounting by CMA G.C. Rao
- Cost Accounting (theories, Problems & solutions) by CMA M.N.Arora
- Cost Accounting (Principles & Practice) by S.P.Jain , Narang&Agarwal
- Principles of Cost Accounting by Garg&Lal.
- Elements of Cost Accounting by Dr. S.N.Maheshwari
- Contemporary Cost Accounting & Auditing by Kamal Gupta, Tata Mc-Graw Hill, New Delhi
- A Hand-Book of Practical Cost Accounting by B.N. Tandon, S. Chand and Company, New Delhi
- Fundamentals of Cost Accounting by Kamal Gupta and Ashok Arora, Tata

McGraw Hill, New Delhi

- Cost Accounting: Principles and Practice by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New
- Cost Accounting for CA IPCC by Sanjib Kumar Basu, Pearson Education, New Delhi
- Jha & Shah, Cost Accounting, Himalayan Publication, Mumbai.

Mandatory 2

Programme Name: M.Com. (Advance Accountancy)		Semester:I
Course Category: Mandatory		
Name of the Department: M.Com		
Course Title: Direct and Indirect Taxation (Income Tax)		
Course Code: MCAA102	Course Level:6.0	
Course Credit: 4	Total Marks: 100	
Course Objectives:		
<ol style="list-style-type: none">1. To help students understand the fundamental concepts, definitions, and terms related to Income Tax.2. To assist students in determining an individual's residential status and the scope of their total income.3. This course teaches students to calculate income from various sources, including salaries, house property, business, capital gains, and deductions under Chapter VI A of the Income Tax Act, 1961.4.4. To enable students to calculate an individual's net total taxable income.		
Course Outcomes:		
<ol style="list-style-type: none">1. To acquaint the students with basic principles underlying the provisions of direct and indirect tax laws and to2. To develop a broad understanding of the tax laws and accepted tax practices.3. To Provide advanced knowledge on practical application of Direct Tax Practice.4. To enable students to understand the various heads of income and compute income under various heads.		

MODULE-I: (2CREDITS)

Unit1: Definitions and Basis of Charge

- A) Definitions: Person, Assesse, Income Basis of Charge: Previous Year, Assessment Year**
- B) Residential Status, Scope of Total Income, Deemed Income**

Unit2: Heads of Income

- A) Income from Salary, Income from House Property**
- B) Profits and Gains from Business and Profession, Income from Capital Gains, Income from Other Sources**

MODULE-II: (2CREDITS)

Unit3: Deductions u/s 80 and Exclusions from the Total Income

- A) Deductions: 80C, 80CCF, 80D, 80DD, 80DDB, 80E, 80U**
- B) Exclusions: Exemptions related to Specific Heads of Income to be covered with Relevant Provisions, Agricultural Income, and Sums Received from HUF by a Member, Share of**

Profit from Firm, Income from Minor Child, Dividend

Unit4: Computation of Income and Tax

A) Computation of Income and Tax of Individual, Firm and Company (Excluding MAT)

B) Provisions for Filing Return of Income - Sec 139(1) and Sec 139(5)

References:

- . Direct Taxes Law & Practice by V.K. Singhania - Taxman
- Systematic Approach to Direct Tax by Ahuja& Gupta - Bharat Law House
- Income Tax Ready Reckoner by Dr .V.K. Singhania - Taxman
- Direct Tax Laws by T.N. Manoharan - Snow White

Mandatory 3

Programme Name: M.Com. (Advance Accountancy)	Semester:I
Course Category: Mandatory	
Name of the Department: M.Com	
Course Title: Advanced Financial Accounting	
Course Code: MCAA103	Course Level:6.0
Course Credit: 4	Total Marks: 100
Course Objectives: <div style="border: 1px solid black; height: 100px; width: 100%;"></div>	
Course Outcomes:	

MODULE-I: (2CREDITS)

Unit1: Final Accounts & Statutory Requirements for Banking Companies

- A) Final Accounts of Banking Companies B)
- B) Provisioning of Non- Performing Assets Form & Requirements of Final Accounts

Unit2: Foreign Currency Conversion (As per Applicable Accounting Standards)

- A) Requirements as per Accounting Standards
- B) Foreign Branches

MODULE-II: (2CREDITS)

Unit3: Accounting & Statutory Requirements of Insurance Companies

- A) Accounting Provision for Insurance Act and Insurance Regulation and Development Authorities for 1) Life Insurance Business 2) General Insurance Business
- B) Forms and Requirements of Final Accounts for 1) Life Insurance Business 2) General Insurance Business

Unit4: Accounting & Statutory Requirements of Co-operative Societies

- A) Accounting Provisions of Maharashtra State Co-operative Societies Act and Rules

B) Forms and Requirements of Final Accounts

References:

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by LesileChandwichk, Pentice Hall of India AdinBakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd.,Mumbai
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi

- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- Compendium of Statement and Standard of Accounting, ICAI
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
- Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi
- Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi

Mandatory 4

Programme Name: M.Com. (Advance Accountancy)		Semester: I
Course Category: Mandatory		
Name of the Department: M.Com		
Course Title: Advanced Trends in Accounting - I		
Course Code: MCAA104	Course Level: 6.0	
Course Credit: 2	Total Marks: 50	
Course Objectives:		
<ol style="list-style-type: none"> 1.To Understand the User Interface and Basics of Tally Software. 2.To Understand the Various features of Tally Software related with Default Vouchers. 		
Course Outcomes:		
CO1: Student will learn about Basic feature and functions of Tally Software.		
CO2: Student will enable to Pass Accounting Voucher in Tally.		

Programme Name: M.Com (Advanced Accountancy) Course
Name :

Total Credits: 02

Total Marks: 50

MODULE I: (2 CREDITS)

Unit 1: User Interface and Company Management

- A)** Introduction to Tally Software: Tally ERP9, Account Types, Accounting Rules, Accounting Principles, Double Entry System
- B)** Gateway of Tally and User Interface: How to functionalise Tally ERP 9 and Concepts related to F 11 : Features , F 12 : Configurations and Setting up Accounts Heads, Creating, Altering and Deleting a Company : Create or Set Up a company in Tally .ERP 9 and Security Control

Unit2: Masters- Ledgers

- A)** Understanding Default Vouchers : Accounting Vouchers , Classification of Vouchers and Supporting Documents, Purchase Order Processing: Meaning , Procedure ,Recording of Purchase Order and Purchase Invoice, Sales Order Processing : Meaning , Procedure ,Recording of Sales Order and Sales Invoice
- B)** Debit Note and Credit Note : Meaning , Accounting and Purpose, Bank Reconciliation Statement : Cash Book , Bank Book, Accounting and Purpose

References:

- Official Guide To Financial Accounting Using TALLY.ERP 9 3rd Revised And Updated Edition Book, Tally Education Pvt Ltd
- Implementing Tally ERP 9 Book, Asok k Nadhani
- Tally Erp 9 Power Of Simplicity Book, Shraddha Singh Navneet Mehra
- Comdex Tally 9 Course Kit Book, Namrata Agrawal
- Basic Computer Programmes for Business – Sternberg C – New Jersey Hayden
- Fundamentals of Computers – Rajaram V – Prentice Hall
- Computer today (3rd edition) – Sanders, Donald H – McGraw Hill
- Computers and Common sense – Hunt, Roger and Shelly John – Prentice Hall
- Computers – Subramaniam N – Wheeler
- Introduction to Computers – Xavier C. – New Age
- Computer in Business – Sanders D – McGraw Hill
- Computers and Information Management – S C Bhatnagar & V Ramant – Prentice Hall
- Internet for Business – Brummer, Lavrej – Cambridge
- E-mail for Everyone – Leon Alexis & Leon – Methews

Electives 1

Programme Name: M.Com. (Advance Accountancy)	Semester:I
Course Category: Elective	
Name of the Department: M.Com	
Course Title: Mutual Fund Management and Wealth Management	
Course Code: MCAA105	Course Level:6.0
Course Credit: 4	Total Marks: 100
Course Objectives:	
<ol style="list-style-type: none">1. To understand the concept of Investment in Mutual fund and its Scenario2. To understand various types and legalities of Nodal Agencies (RBI,SEBI,AMFI MOF)3. To understand Classification of Mutual fund Investment and Computation of Net Asset Value4. To understand about the Mathematical Equation of Computation of returns on investment and tax planning in Financial aspect	
Course Outcomes:	
CO1: Student will learn the Investment gravity in today's Era	
CO2: Student will enable to understand legal Frame work and compliances related to investment	
CO3: student will understand the various Avenue of Investment through mutual fund	
CO4: Student will learn the Mathematical computation of Investment Avenues with tools and Technique	

MODULEI: (2CREDITS)

Unit1: Introduction to Mutual Fund

- A)** History & Origin, Definition, Meaning, Characteristics, Advantages, Disadvantages, Limitations of Mutual Funds, Ethics in Mutual Fund. Entities involved – Sponsor, Trust, Trustee, Asset Management Company, Registrar and Transfer Agent (RTA) and Fund Houses inIndia.
- B)** Legal Framework - Role of regulatory agencies for Mutual funds –SEBI, RBI, AMFI, Ministry of Finance, SRO, Company Law Board, `Department of Company's affairs, Registrar of Companies,MF guidelines on advertisement , Accounting , Taxation and Valuationnorms, Guidelines to purchase Mutual Funds, Investor protection and MF regulations, Grievance mechanism in MF in India.

Unit2: Classification of Mutual Fund

- A)** _Types of Mutual Fund- (introduction and Characteristics)
- Functional/Operational – Open ended, close ended, Interval
 - Portfolio – Income, Growth, Balanced, MMMF
 - Geographical/ Location – Domestic, Offshore
 - Miscellaneous - Tax Saving Funds, Exchange Traded Funds, Balance Funds, Fixed Term Plan, Debt Funds, Systematic Investment Planning& Systematic Transfer Plan

B) Portfolio Maturity, Calculations of NAV

MODULEII: (2CREDITS)

Unit3: Overview of Wealth Management

- A) Introduction to Wealth management Definition of Wealth management; understanding wealth management; wealth Management process; phases in wealth management process; wealth management market in India Holistic Planning Framework
- B) Sources of wealth; human Capital; Financial Capital; Financial Life Cycle; Working Life – Pre-family independence; Family; Pre-retirement; Retirement – Active retirement; Passive Retirement; Elderly Care; Retirement related risk – risk identification; Market Risk, Asset Allocation Risk, Interest Rate Risk, Inflation Risk, Health/liquidity risk, Longevity Risk, The Financial Planning process Establish and define the relationship with the client; Personal Fact Finding; Analyze Client’s financial status, Risk profile and determine financial goals; Develop financial planning

Recommendation and present it to client; Implement client's financial planning recommendations; Monitor and review the client's situation

Asset Classes
Debt as an asset class; Role of debt in wealth management; risk of investing in debt securities; Equity as an asset class – investing in stocks

Unit4:

a) Financial Mathematics:

- Calculation of Returns (CAGR ,Post-tax Returns etc.), Total Assets, Net

Worth Calculations, Financial Ratios

b) Tax and Estate Planning:

- Tax Planning Concepts, Assessment Year, Financial Year, Income Tax Slabs,

TDS, Advance Tax, LTCG, STCG, Carry Forward & Set-off, Estate

Planning Concepts –Types of Will – Requirements of a Valid Will– Trust –

Deductions -Exemptions

Retirement Planning/ Income Streams & Tax Savings Schemes

References:

- Future scenario of Financial services : R. Gordan&Natarajan (Himalaya)
- Marketing of Financial services : V. K. Avadhani (Himalaya)
- MF, Data, Interpretation & analysis : K.G. Shahadevan&Thripairaju (Prentice hall of India)
- Mutual funds in India (Modern scenario): Dr. Manoj Dave & Mr. LalitkumarChauhan, (Paradise Publishers)
- Mutual Funds & Financial Management : Ramesh Garg (Yking books)
- Mutual Fund products & services : Indian institute for Banking & Finance (Taxmann)
- Stuart E Lucas, Wealth, Wharton School Publishing
- Dun &Bradstreet, Wealth Management, Tata McGraw – Hill Publishing Co. Ltd.
- Ben Stein &Phil Demuth, Your Life Time Guide to Financial Planning,New Beginnings Press
- Ram NiwasLakhotia, SubhashLakhotia, Tax and Succession Planning through Trusts

and Wills, Vision Books Pvt Ltd

- NaratCharupat, Huaxiong Huang & Moshe A. Milevsky, Strategic Financial Planning over the Life Cycle,
- Cambridge University Press
- Roger G Ibbotson, Moshe A Milevsky and Kevin X Zhu, Lifetime Financial Advice : Human Capital, Asset
- Allocation and Insurance, Research Foundation of CFA Institute, SundarShankaran, Wealth Engine Indian Financial Planning and Wealth Management handbook, Vision Books Pvt. Ltd

Electives 2

Programme Name: M.Com. (Advance Accountancy)	Semester:I
Course Category: Elective	
Name of the Department: M.Com	
Course Title: Introduction to IND AS	
Course Code: MCAA106	Course Level:6.0
Course Credit: 4	Total Marks: 100
Course Objectives:	
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Course Outcomes:	

MODULEI: (2CREDITS)

Unit1: INTRODUCTION

- A)** Introduction to Accounting – Concept of Accounting Theory – Role of accounting theory - Classification of Accounting Theory – Deductive and inductive approach in theory formulation
- B)** Accounting Principles: Concepts and Conventions - Accounting standard: Concept – Evolution- IASB- IASC- FASB –ASB in India (Theory only)

Unit2: STANDARDS RELATING TO FINANCIAL REPORTING & DISCLOSURE

- A)** Ind AS-101: First time adoption of Indian Accounting Standards – Ind AS-1: Presentation of Financial Statements - Ind AS-7: Cash Flow Statements (Including problems) – Ind AS-8: Accounting Policies, Changes in Accounting Estimates and Errors
- B)** Ind AS-10: Events after the Balance Sheet Date -- Ind AS-24: Related Party Disclosures – Ind AS- 34: Interim Financial Reporting - Ind AS-105: Non-current assets held for sale and discontinued operations – Ind AS108: Operating Segments.

MODULEII: (2CREDITS)

Unit3: STANDARDS PROVIDING GUIDANCE ON FINANCIAL STATEMENT ITEMS

- A)** Ind AS-2: Inventories (Including simple problems) -- Ind AS-11: Construction contracts (Including simple problems) - Ind AS-12: Income taxes – Ind AS-16: Property, Plant and Equipment
- B)** Ind AS-17: Leases (Including simple problems) - Ind AS-115 Revenue from contracts with customers. – Ind AS-20: Accounting for Government Grants and Disclosure of Government Assistance – Ind AS-23: Borrowing Costs – Ind AS-38: Intangible Assets.

Unit4: STANDARDS RELATING TO BUSINESS ACQUISITIONS AND CONSOLIDATIONS

- A)** Ind AS-28: Investments in Associate and Joint Ventures - Ind AS-103: Business Combinations – Ind AS-110: Consolidated Financial Statements
- B)** Ind AS-111: Joint Arrangements – Ind AS112: Disclosure of interest in other entities

References:

1. Rawat D.S. –Ind ASs Converged IFRS|| Taxmann Allied Services Private Limited.
2. Accounting Theory and Practice: Jawaharlal, Himalaya Publishing Company
3. Rawat D.S, Taxmann Accounting Standards: Allied Services Private Limited
4. Francis Cherunilam , Kamal Garg, IFRS Concepts and Applications: Bharat Law House Pvt. Limited
5. Francis Cherunilam Accounting Theory: Porwal L.S, TataMcGraw-Hill Publishing Company
6. Jain S.P. &Narang , K.L, Kalyani , Accounting Theory & Management Accounting:

Electives 3

Programme Name: M.Com. (Advance Accountancy)	Semester:I
Course Category: Elective	
Name of the Department: M.Com	
Course Title: Fundamental Analysis for Corporate	
Course Code: MCAA107	Course Level:6.0
Course Credit: 4	Total Marks: 100
Course Objectives:	
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Course Outcomes:	

MODULEI: _____ (2CREDITS)

Unit1: Introduction to Fundamental Analysis

- A)** Economic analysis, understanding GDP, inflation, interest rates, exchange rates, IIP index
- B)** Balance of Payment, application of macroeconomic indicators in stock market

Unit2: Introduction to Industry Analysis

- A)** Industry analysis its meaning and scope, dynamics of industry analysis, porter five factor model
- B)** Analyzing the various industry as case studies

MODULEII: _____ (2CREDITS)

Unit3: Company Analysis

- A)** Company analysis – analysis factors like balance sheet, profit and loss account, net profit,
- B)** Company analysis – EPS,PERatio,Debtequityratio,liquidityratio,discountcashflowmodel

Unit4: Portfolio Management Analysis

A) Fundamental vs technical analysis difference, role of fundamental analysis in wealth creation

B) Role of portfolio management in fundamental analysis.

References:

- 1) The Intelligent Investor , Benjamin Graham
- 2) NCFM Module on Fundamental Analysis
- 3) Getting Started with Fundamental Analysis, Michael Thomset

Programme Name: M.Com. (Advance Accountancy) Semester:I
Course Category:
Name of the Department: M.Com
Course Title: : Research Methodology In Commerce and Management
Course Code: MCAA108 Course Level:6.0
Course Credit: 4 Total Marks: 100
Course Objectives:
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Course Outcomes:

Unit 1 Introduction to Research

- a) Meaning of Research, Need and Scope of Research in Social Sciences, Humanities, Commerce and Management, Types of research- Basic, Applied, Descriptive, Analytical , Casual and Empirical Research.**
- b) Planning of Research, Selection of Research Problem , Research Design, Significance of Review of Literature, Formulation, Importance and Types of Hypothesis, Significance and Methods of Sampling, Factors determining sample size**

Unit 2 Research Process

- a) Stages in Research process, Primary data: Observation, Experimentation, Interview, Schedules, Survey, Limitations of Primary data, Secondary data: Sources and Limitations, Meta-Analysis**
- b) Factors affecting the choice of method of data collection, Questionnaire: Types,**

Steps in Questionnaire Designing, Essentials of a good questionnaire

Module 2

Unit 3 Data Processing and Statistical Analysis

- a)** Data Processing: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation, Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis.
- b)** Testing of Hypotheses – Parametric Test-t test, f test, z test, Non-Parametric Test -Chi square test, ANOVA, Factor Analysis, Multiple Regression Analysis, Interpretation of data: significance and Precautions in data interpretation

Unit 4 Research Reporting and Modern Practices in Research

- a)** Research Report Writing: Importance, Essentials, Structure/ layout, Types, References and Citation Methods: APA (American Psychological Association), CMS (Chicago Manual Style) MLA (Modern Language Association) , Bibliometrics
- b)** Footnotes and Bibliography, Modern Practices: Ethical Norms in Research, Plagiarism, Role of Computers in Research

Reference:

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 ShailajaRego, Tata Mcgraw Hill Education Private Limited, New Delhi*
- *Methodology of Research in Social Sciences, by O.R. Krishnaswami, Himalaya Publishing House*
- *Research Methodology by Dr Vijay Upagude and Dr ArvindShende*
- *Business Statistics by Dr S. K Khandelwal, International Book House Pvt Ltd*
- *Quantitative Techniques by Dr S. K Khandelwal, International Book House Pvt Ltd*
- *SPSS 17.0 for Researchers by Dr S.L Gupta and Hitesh Gupta, 2nd edition, Dr S. K Khandelwal, International Book House Pvt Ltd*
- *Foundations of Social Research and Econometrics Techniques by S.C. Srivastava, Himalaya publishing House*
- *Statistical Analysis with Business and Economics Applications, Hold Rinehart &Wrintston, 2nd Edition, New York*
- *Business Research Methods, Clover, Vernon T and Balsely, Howard L, Colombus O. Grid, Inc*
- *Business Research Methods, EmaryC.Willima, Richard D. Irwin In. Homewood*
- *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*
- *Statistics for Management and Economics, by Menden Hall and Veracity, Reinmuth J.E*
- *Panneerselvam, R., Research Methodology, Prentice Hall of India, New Delhi, 2004.*
- *Kothari CR, Research Methodology- Methods and Techniques, New Wiley Ltd., 2009*