

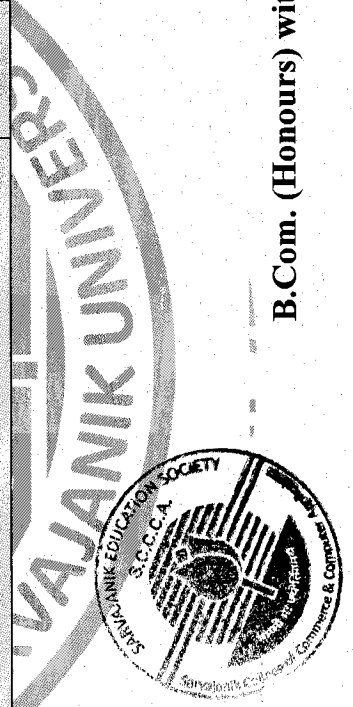
**SARVAJANIK UNIVERSITY**

**Sarvajanik College of Commerce and Computer Applications**

**Teaching Scheme for Bachelor of Commerce**

**B.Com. (Honours) with Research Semester 7**

Sr. No	Course Code	Course Type	Course Name	Credits	Teaching Scheme (in Hrs.)			Examination Scheme		
					L	T	P	CCE	SEE	Total
1	BCAC11701	Major	Advanced Management Accounting	4	60	0	0	50	50	100
2	BCAC11702	Major	Organizational Behavior	4	60	0	0	50	50	100
3	BCAC11703	Major	Research Methodology I	4	60	0	0	50	50	100
4	BCAC12707	Minor	Statistical Tools and Techniques for Research I	4	45	0	15	50	50	100
5	BCAC18710	PR	Research Project	6	0	0	180	75	75	150



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Faculty	COMMERCE			Programme	B.COM. (BC)		
Year	4 <sup>th</sup> Year B. Com (Hon.) & B. Com (Hon.) with Research			Version	1.0		
Semester	7			Effective From	June 2026		
Course Code	BCAC11701	Course Name	Advanced Management Accounting				
Teaching Scheme				Examination Scheme			
Credits	Lecture	S/W/T	Total	CCE	SEE	Total	
4	4	-	4	50	50	100	
<b>Course Objective:</b> To develop understanding of Management Accounting concepts, tools, and techniques for effective decision-making.							
<b>Course Learning Outcomes:</b> Students will be able to: <ul style="list-style-type: none"> <li>• explain the meaning, concepts and identify and apply various tools.</li> <li>• apply CVP analysis for managerial decision making and evaluate different business situations.</li> <li>• understand and calculate different types of standard costing</li> <li>• explain the concepts of ABC costing and able to perform practical.</li> </ul>							
Units	Content						Weight/ Teaching Hours
1	Introduction Management Accounting: Meaning, nature, scope and Tools of Management Accounting (Descriptive, Analytical, Diagnostic and Predictive), Skills required for Management accountants, Functions of Management accountants.						10% 4 Hours
2	Marginal costing and its practical application: CVP analysis and its Managerial applications; make or buy decision, alternative methods of production, shut down or continue, repair or replace, accepting bulk orders for idle capacity utilization, pricing under different situation, suitable product mix and key factor						40% 20 Hours
3	Standard costing and variance analysis: Meaning and types of standards, importance, variance analysis of Material, Labour, Overheads. Control and efficiency ratio						30% 15 Hours
4	Activity-Based Costing: Meaning, Cost hierarchy, comparison between traditional costing and Activity-Based costing, Advantages, Activity-Based Management						20% 10 Hours

**Suggested Readings:**

Arora M.N: Cost Accounting-Principles ;Vikas,New Delhi.

Jain S.P. & Narang K.I: Cost Accounting;Kalyani,New Delhi.

Anthony,Robert & Reece,et al:Principles of Management Accounting;Richard Irwin Inc.

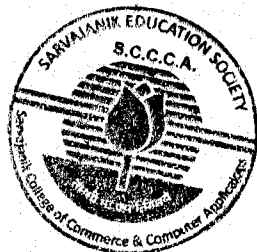


Khan M.Y.and Jain P.K:Management Accounting;Tata McGraw Hill,New Delhi.

Kaplan R.S.and Atkinson A.A.:Advanced Management Accounting;Prentice Hall India,New Delhi.

S.N. Maheshwari & S.K. Maheshwari – *Management Accounting* (Vikas Publishing) Covers tools, functions, decision-making techniques clearly.

Dr. Sachin Khandelwal – *Management Accounting* (YCMOU) Includes all units like marginal costing, variance analysis, ABC



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Semester	7			Effective From	June 2026		
Course Code	BCAC11702	Course Name		Organizational Behavior			
Teaching Scheme				Examination Scheme			
Credits	Lecture	S/W/T	Total	CCE	TEE	Total	
4	4	-	4	50	50	100	
<b>Course Objective:</b>							
1. To give an insight into how individual behavior can be leveraged to enhance organizational effectiveness.							
<b>Course Outcomes:</b>							
1. Apply concepts of organizational behavior in workplace to create an effective organizational environment.							
2. Determine the influence of Personality, perception, Attitudes and beliefs on workplace behavior in order to exhibit positive behavior.							
3. Analyze the foundations of group dynamics and team building alongside developing importance of group decision making to become a successful leader.							
4. Analyze organizational behavioral issues in the context of organizational power +and Politics.							
Units	Content						Weight/ Teaching Hours
1	<b>Unit 1 Introduction to Organizational Behavior:</b> - Organizational Behavior concept and significance, relationship between management and organizational behavior, Major disciplines that contribute to the domain of organizational behavior						15% 9 Hours
2	<b>Unit 2: Personality :-</b> Introduction, concept, and determinants of personality, types of personality, how to measure personality? Concept of perception, perceptual biases attribution process, Attitudes and beliefs.						25% 15 Hours
3	<b>Unit 3 Group Dynamics and Team Development: -</b> Group Dynamics- definition and importance, group formation, group composition, group decision-making, group performance determinants.						25% 15 Hours
4	<b>Unit 4: Organizational Power and Politics:-</b> Concept of power, dependency in power relationship, features determining						35% 21 Hours

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dependency, power, and Authority difference, power and leadership difference, bases of power, techniques to gain power and tactics to use power, Concept of politics, meaning, and reasons of politics.	
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**REFERENCE BOOKS:**

1. L.M.Prasad, Organizational behaviour-Sultan Chand, New Delhi.
2. J.Jayashankar, Organizational Behavior- Margham publications, Chennai.
3. K.Aswathapa, Organisational behavior- Himalayas publishing house, Mumbai.
4. Luthans Fred, Organizational Behavior- Tata McGraw Hil.
5. Stephen P Robins, Organisational behavior- Pearson Education, 2018, Noida.
6. S.S.Khanga –Organizational Behaviour, S Chand publishers, New Delhi.

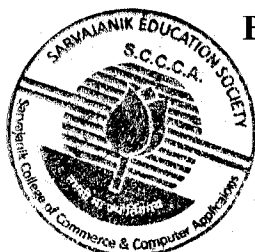
**WEB RESOURCES:**

1. <https://iedunote.com/organizational-behavior>
2. <http://www.indiaclass.com>
3. [https://www.tutorialspoint.com/organizational\\_behavior](https://www.tutorialspoint.com/organizational_behavior)
4. <https://www.referenceforbusiness.com/management/Gr-Int/Group-Dynamics>



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Year	4 <sup>th</sup> Year B. Com (Hon.) & B. Com (Hon.) with Research			Version	1.0	
Semester	7			Effective From	July 2026	
Course Code	BCAC11703	Course Name		Research Methodology 1		
Teaching Scheme				Examination Scheme		
Credits	Lecture	S/W/T	Total	CCE	SEE	Total
4	4	-	4	50	50	100
<p><b>Course Objective:</b> This course helps students understand the basic concepts of research in business and commerce. It explains the meaning, importance, and types of research, and teaches how to identify and formulate research problems with the help of literature review and basic concepts. The course also develops skills in research design, sampling techniques, and data collection methods using primary, secondary, and official statistics. Overall, it prepares students to conduct simple, systematic, and reliable research for academic and business purposes.</p>						
<p><b>Course Learning Outcomes:</b> After completion, students will be able to: CLO 1: Explain the concepts, characteristics, objectives, and types of research in business and commerce. CLO 2: Identify and formulate research problems and design appropriate research frameworks with the support of literature review and theoretical concepts. CLO 3: Apply suitable sampling techniques and determine sample size for effective research studies. CLO 4: Demonstrate the ability to collect and evaluate data using primary and secondary methods, design questionnaires, and understand the role of official statistics in research.</p>						
Units	Content					Weight/Teaching Hours
1	<p><b>Introduction to Research</b> Meaning and characteristics of research, Importance and objectives of research, Characteristics of good research, Types of research: Basic, Applied, Descriptive, Analytical, Empirical, Research in business and commerce</p>					25% (15 hrs.)
2	<p><b>Research Problem and Research Design</b> Identification and formulation of research problem, Review of literature, Concepts and theory in research, Research design: Meaning, need, types</p>					25% (15 hrs.)
3	<p><b>Sampling Techniques</b> Meaning and significance of sampling, Census vs sampling, Probability sampling methods, non-probability sampling methods, Factors determining sample size</p>					25% (15 hrs.)
4	<p><b>Data Collection Methods</b> Primary data: Meaning and methods: Observation, Interview, Survey, Schedule, Experimentation, Questionnaire: Types, steps, essentials of good questionnaire Secondary data: Source, Importance, and limitations Introduction of official statistics</p>					25% (15 hrs.)

**Suggested Reading (References):**



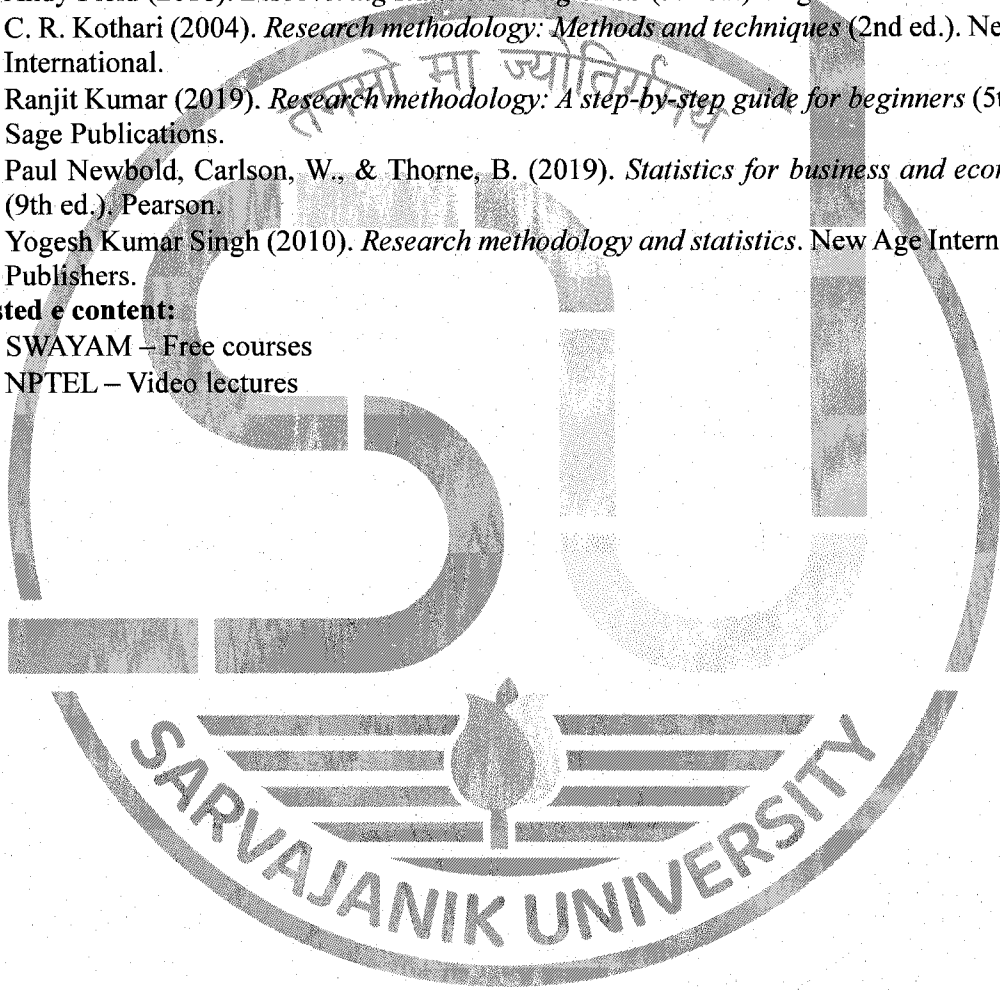
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- Anol Bhattacharjee (2012). *Social science research: Principles, methods, and practices*. University of South Florida.
- Wayne C. Booth, Colomb, G. G., Williams, J. M., & Bizup, J. (2016). *The craft of research* (4th ed.). University of Chicago Press.
- Alan Bryman, & Emma Bell (2015). *Business research methods* (4th ed.). Oxford University Press.
- Donald R. Cooper, & Schindler, P. S. (2014). *Business research methods* (12th ed.). McGraw-Hill.
- Andy Field (2018). *Discovering statistics using SPSS* (5th ed.). Sage Publications.
- C. R. Kothari (2004). *Research methodology: Methods and techniques* (2nd ed.). New Age International.
- Ranjit Kumar (2019). *Research methodology: A step-by-step guide for beginners* (5th ed.). Sage Publications.
- Paul Newbold, Carlson, W., & Thorne, B. (2019). *Statistics for business and economics* (9th ed.). Pearson.
- Yogesh Kumar Singh (2010). *Research methodology and statistics*. New Age International Publishers.

**Suggested e content:**

- SWAYAM – Free courses
- NPTEL – Video lectures



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Year	4 <sup>th</sup> Year B. Com (Hon.) with Research			Version	1.0	
Semester	7			Effective From	June 2026	
Course Code	BCAC12707		Course Name	Statistical Tools and Techniques for Research 1		
Teaching Scheme				Examination Scheme		
Credits	Lecture	Practical	Total	CCE	SEE	Total
4	3	1 <sup>#</sup>	4	50	50	100
<b>Course Objective:</b> Students will understand the basics of research, including how to identify research problems and design studies in commerce and social sciences. They will learn to collect and generate data using appropriate methods and sampling techniques. The course will help them use measurement scales and scaling techniques to design research tools and organize data properly. Finally, students will be able to apply descriptive statistical methods to analyze data and make informed decisions in practical situations.						
<b>Course Learning Outcomes:</b> Students will be able CLO1: to identify research problems and design basic research frameworks using real-life cases. CLO2: to understand data generation and choose suitable data collection and sampling methods through case-based situations. CLO3: to use scaling techniques to design measurement tools and organize data effectively. CLO4: to apply descriptive statistical tools to analyze data and make simple decisions based on case studies.						
Units	Content					Weight/ Teaching Hours
Unit I:	<b>Research Fundamentals and Research Design</b> Meaning, scope, and importance of research in commerce and social sciences Role of statistics in research <b>Research problem formulation:</b> Identification and definition of research problem, Sources of research problems, Criteria of a good research problem <b>Research design:</b> Meaning and types (exploratory, descriptive, causal), Steps in research design, <b>Introduction to data in research:</b> Meaning and importance of data, Types of data: primary and secondary					20% (12 hrs.)
Unit I:	<b>Data Generation, Understanding and Sampling Process</b> <b>Data generating process (DGP):</b> Concept and relevance in research <b>Data understanding:</b> Nature, characteristics, and quality of data <b>Methods of data collection:</b> Observation, interview, questionnaire, schedules, surveys					20% (12 hrs.)



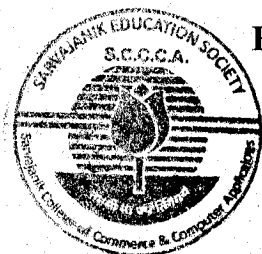
	<b>Concepts of Census and sampling, Sampling process and Sampling methods:</b> Probability sampling (simple random, stratified, systematic), non-probability sampling (convenience, judgment, quota)	
<b>Unit III:</b>	<b>Measurement, Scaling and Data Processing:</b> <b>Measurement in research:</b> Concept and importance, Characteristics of good measurement <b>Measurement scales:</b> Nominal, ordinal, interval, ratio <b>Scaling techniques:</b> Basic scaling concepts, Likert scale, Semantic differential scale (introductory) <b>Data processing:</b> Editing, coding, classification, tabulation <b>Data presentation:</b> Frequency distribution, Diagrammatic and graphical presentation (Bar diagram, pie chart, histogram, frequency polygon, CFC)	30% (18 hrs.)
<b>Unit IV:</b>	<b>Descriptive Statistical Analysis:</b> <ul style="list-style-type: none"> <li>• <b>Measures of central tendency:</b> Mean, Median, Mode</li> <li>• <b>Measures of dispersion:</b> Range, Quartile deviation, Mean deviation, Standard deviation, Coefficient of variation</li> <li>• <b>Skewness and kurtosis</b></li> <li>• <b>Interpretation of statistical results for decision-making</b></li> </ul>	30% (18 hrs.)
# Practical teaching methods which are considered as CCE components only and will not have any separate external TEE examination. (1 credit = 30 Hrs.)		

#### Suggested Reading (References):

- Anol Bhattacharjee (2012). *Social science research: Principles, methods, and practices*. University of South Florida.
- Wayne C. Booth, Colomb, G. G., Williams, J. M., & Bizup, J. (2016). *The craft of research* (4th ed.). University of Chicago Press.
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#### E-Resources

- NPTEL Courses on Research Methodology and Statistics
- SWAYAM Platform (Government of India MOOCs)
- SPSS/Excel Tutorials (official documentation and academic resources)



### Teaching–Learning Methodology (Case-Based Approach)

- Case study discussions (individual and group)
- Mini research projects / field surveys
- Data analysis using Excel/Jamovi/SPSS (introductory level)
- Presentations and interpretation of findings
- Problem-solving and real-life data exercises

