

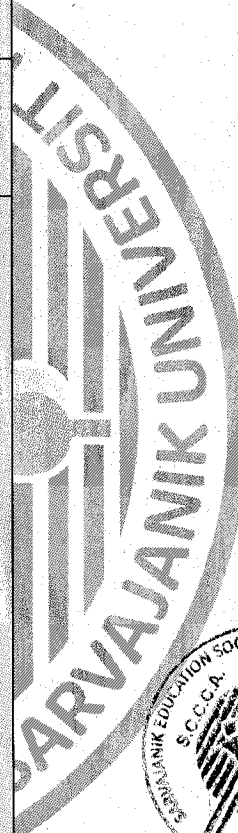
SARVAJANIK UNIVERSITY

Sarvajanik College of Commerce and Computer Applications

Teaching Scheme for Bachelor of Commerce

B.Com. (Honours) with Research Semester 8

Sr. No	Course Code	Course Type	Course Name	Credits	Teaching Scheme (in Hrs.)			Examination Scheme		
					L	T	P	CCE	SEE	Total
1	BCAC11801	Major	Advanced Financial Accounting and Reporting	4	60	0	0	50	50	100
2	BCAC11802	Major	Advertising and Branding	4	60	0	0	50	50	100
3	BCAC11803	Major	Research Methodology 2	4	60	0	0	50	50	100
4	BCAC12807	Minor	Statistical Tools and Techniques for Research 2	4	45	0	15	50	50	100
5	BCAC18810	PR	Research Project	6	0	0	180	75	75	150



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Sarvajanic College of Commerce & Computer Applications							
Faculty	COMMERCE			Programme	B.COM. (BC)		
Year	4 th Year B. Com (Hon.) & B. Com (Hon.) with Research			Version	1.0		
Semester	8			Effective From	June 2026		
Course Code	BCAC11801		Course Name	Advanced Financial Accounting & Reporting			
Teaching Scheme				Examination Scheme			
Credits	Lecture	S/W/T	Total	CCE	SEE	Total	
4	4	-	4	50	50	100	
Course Objective : To develop understanding of corporate accounting concepts at advanced level of corporate restructuring, EPS and Accounting Standards.							
Course Learning Outcomes: Students will be able to: <ul style="list-style-type: none"> • explain the meaning and need of corporate structuring. • understand the concept, importance and calculate EPS as per AS 20 • apply accounting treatment for amalgamation at advanced practical problems. • understand concepts, accounting treatment and disclosure requirements as per accounting standards. 							
Units	Content						Weight/ Teaching Hours
1	Internal Reconstruction: Meaning, Difference between internal & external reconstruction, Need & objectives, Methods of Internal Reconstruction: Alteration of share capital, reduction of share capital, surrender of shares, variation in shareholders' rights and Arrangement with creditors/debenture holders						25% 15 Hours
2	Earnings Per Share (AS 20): Meaning & Definition, Basic & Diluted Earnings per share, Dilutive Potential Equity Shares, Restatement, Presentation & Disclosure.						25% 10 Hours
3	Amalgamation Accounting: Meaning and concepts, advanced practical including intercompany holding.						35% 20 Hours
4	AS 17: Segment Reporting AS 22: Accounting for Taxes on Income AS 26: Intangible Assets						15% 10 Hours

Suggested Readings

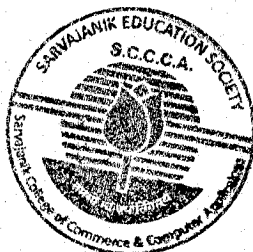
1. Advanced Financial Accounting-by R.L. Gupta & M. Radhaswamy
2. Modern Accountancy-by A. Mukherjee & M. Hanif
3. Students' Handbook on Advanced Accounting-by CA G. Sekar & CA B. Saravana Prasad
4. Advanced Accountancy – by T. S. Grewal & S. C. Gupta
5. Advanced Accounting – by S. P. Jain & K. L. Narang

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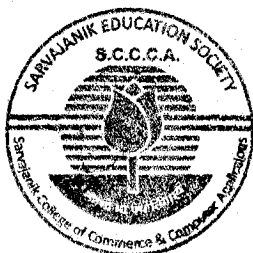
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Faculty	COMMERCE			Programme	B.COM. (BC)		
Year	4 th Year B. Com (Hon.) & B. Com (Hon.) with Research			Version	1.0		
Semester	8			Effective From	June 2026		
Course Code	BCAC11802	Course Name		Adverting and Branding			
Teaching Scheme				Examination Scheme			
Credits	Lecture	S/W/T	Total	CCE	TEE	Total	
4	4	-	4	50	50	100	
Course Objective: The primary goals of this course are to:							
<ol style="list-style-type: none"> 1. Provide a deep understanding of the advertising ecosystem, including its socio-economic impact and the ethical/regulatory frameworks governed by the ASCI. 2. Equant students with the technicalities of media planning and the psychological drivers behind consumer behavior, including neuro marketing and ad - avoidance. 3. Equate students with the strategic tools required to build, measure, and manage brand equity in a competitive market. 4. 4. Develop critical thinking skills for managing brand lifecycles, from initial positioning to handling brand crises and identity shifts. 							
Course Outcomes: Upon successful completion, students will be able to							
<ol style="list-style-type: none"> 1. Analyze the ethical and ESG implications of advertising campaigns and ensure compliance with ASCI regulatory standards. 2. Design a strategic media plan that optimizes reach and frequency while accounting for consumer psychology and modern "ad-avoidance" trends. 3. Construct a brand-building strategy for both corporate and personal brands. 4. Formulate brand management solutions, including the application of the Brand Identity and the development of crisis communication strategies. 							
Units	Content						Weight/ Teaching Hours
1	Fundamentals of Advertising Concept of Advertising and its Ecosystem, Components of Advertising, Features of Advertising, Classification of Advertising, Role of Advertising in Society, ESG in Advertising, Ethics & Regulatory Framework by ASCI						% Hours
2	Media in Advertising Concept, Media Planning, Emerging Media Options, Significance of Reach and Frequency, Neuro Marketing – Consumer Psychology, Buying Motives and Ad Avoidance, Visualization						% Hours
3	Fundamentals of Branding Concept, Relationship between Product, Customer and Brand, Steps to Build a Successful Brand, Models of Brand Equity, Concept of Personal Branding						% Hours



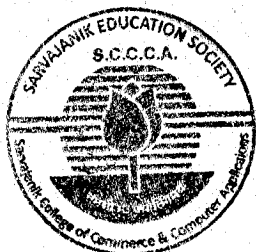
4	Brand Management Brand Positioning, Brand Extension, Brand Loyalty, Brand Crisis Management, Brand Identity Prism	% Hours
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REFERENCE BOOKS:

1. Branding Concepts and Process by Pati D, Publisher: Macmillan
2. Creating Powerful Brands by McDonald Malcolm and De Chernatony L, Publisher: mazon.Co.UK
3. Brand Positioning by Subroto Sen Gupta, Publisher: Tata McGraw-Hill
4. Product Management in India by R. C. Majumdar, Publisher: Prentice-hall of India Pvt Ltd.



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Year	4 th Year B. Com (Hon.) & B. Com (Hon.) with Research		Version	1.0		
Semester	8		Effective From	June 2026		
Course Code	BCAC11803		Course Name	Research Methodology 2		
Teaching Scheme			Examination Scheme			
Credits	Lecture	S/W/T	Total	CCE	SEE	Total
4	4	-	4	50	50	100
<p>Course Objectives This course helps students develop skills in processing and analyzing research data using various statistical tools and techniques. It enables them to understand hypothesis testing, interpret research findings accurately, and present results in a meaningful way. The course also builds knowledge of research report writing, citation methods, and ethical practices, including the use of modern tools and computers in research, thereby preparing students for effective research communication and analysis.</p> <p>Course Outcomes After completion, students will be able to: CLO 1: Apply data processing techniques such as editing, coding, classification, and tabulation for research data. CLO 2: Use statistical tools including measures of central tendency, dispersion, correlation, and regression for data analysis. CLO 3: Perform hypothesis testing using parametric and non-parametric tests and interpret research data accurately. CLO 4: Prepare structured research reports using appropriate citation styles and follow ethical practices in research.</p>						
Units	Content					Weight/Teaching Hours
1	Data Processing Meaning and Significance of Data Processing in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation of Data.					(25%) (15 hrs.)
2	Statistical Analysis Tools and Techniques of Statistical Analysis, Measures of Central Tendency, Measures of Dispersion, Correlation and Regression Analysis					(25%) (15 hrs.)
3	Hypothesis Testing and Data Interpretation Testing of Hypothesis: types, importance, level of significance, types of errors Parametric Tests: t-test, z-test, F-test Non-Parametric Tests: Chi-square test, ANOVA, Factor Analysis Interpretation of Data					(25%) (15 hrs.)



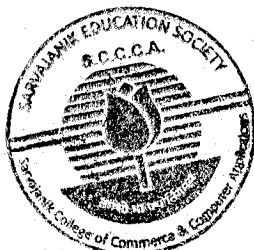
4	Research Reporting and Modern Practices Research Report Writing: Importance, Essentials, Structure, Types, References and Citation Methods: APA, MLA, CMS, Footnotes and Bibliography Modern Practices in Research: Ethical Norms, Plagiarism.	(25%) (15 hrs.)
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Suggested Reading (References):

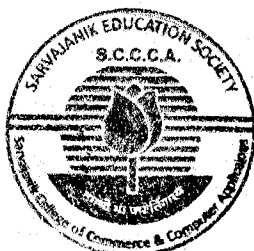
- Anol Bhattacharjee (2012). *Social science research: Principles, methods, and practices*. University of South Florida.
- Wayne C. Booth, Colomb, G. G., Williams, J. M., & Bizup, J. (2016). *The craft of research* (4th ed.). University of Chicago Press.
- Alan Bryman, & Emma Bell (2015). *Business research 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 th Year B. Com (Hon.) with Research		Version	1.0		
Semester	8		Effective From	June 2026		
Course Code	BCAC12807	Course Name	Statistical Tools and Techniques for Research 2			
Teaching Scheme			Examination Scheme			
Credits	Lecture	Practical	Total	CCE	SEE	Total
4	3	1 [#]	4	50	50	100
<p>Course Objective: This course helps students understand and use statistical techniques in research. Students will learn hypothesis testing using parametric and non-parametric methods for single and two-variable data, and get basic knowledge of multivariate techniques like ANOVA, regression, factor and cluster analysis. It also develops skills to analyze time series data for trends, seasonal patterns, and forecasting. Overall, the course builds the ability to interpret data and support decision-making in business and social science research.</p>						
<p>Course Learning Outcomes: Students will be able, CLO1: to perform hypothesis testing using univariate statistical techniques such as Z-test, t-test, and non-parametric tests. CLO2: to analyze relationships between two variables using bivariate techniques like correlation-based tests, F-test, and chi-square test. CLO3: to understand and apply basic multivariate techniques such as ANOVA and interpret results from advanced methods like regression and factor analysis. CLO4: to analyze time series data, identify its components, and apply basic forecasting methods in research contexts.</p>						
Units	Content					Weight/Teaching Hours
Unit I:	Univariate Analysis (Single Variable Testing): Hypothesis Testing: Null and alternative hypothesis, Type I and Type II errors, Testing procedure and interpretation Parametric Tests (Single Sample): Z-test (one sample), t-test (one sample) Non-Parametric Tests: Sign test, Kolmogorov–Smirnov test (goodness of fit – basic idea)					10% (6 hrs.)
Unit II:	Bivariate Analysis (Two Variable Testing): Parametric Tests (Two Samples): Pearson Correlation (r), Simple Linear Regression, Z-test (two sample), t-test (independent and paired samples), F-test (comparison of variances)					40% (24 hrs.)



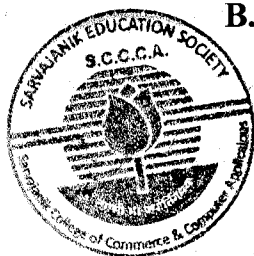
	Non-Parametric Tests: Spearman Rank Correlation (ρ), Kendall's Tau, Wilcoxon Signed Rank Test, Mann-Whitney U Test, Chi-square test (for association between two variables)	
Unit III:	Basic idea of Multivariate Analysis: ANOVA: One-way ANOVA, two-way ANOVA Concepts of Advanced multivariate technique: Multiple regression analysis, Factor analysis, Cluster analysis Chi-square test: Test of independence, Test of goodness of fit Interpretation of results	20% (12 hrs.)
Unit IV:	Time Series Analysis: Meaning and importance of time series analysis in research Components of time series: Trend, Seasonal variation, Cyclical variation, Irregular variation Methods of measuring trend: Moving averages & Least squares method (linear trend) Measurement of seasonal variation (introductory methods) Decomposition of time series (basic concept) Forecasting using time series (introductory) Applications in business and social science research	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.)	

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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.
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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



