

**M.E.S GARWARE COLLEGE OF COMMERCE (AUTONOMOUS)**  
**FOURTH YEAR B.COM HONOURS**  
**(NEP 2023 PATTERN), SEMESTER – VII**

**Academic Year 2026-27**

**COURSE STRUCTURE**

Sr. No.	Particular	Course Code	Credits	Page No.
1	<b>MAJOR MANDATORY (Specialisation)</b>			
	<a href="#">Advanced Accounting</a>	<a href="#">23BC7-A017</a>	4	1
	<a href="#">Income Tax</a>	<a href="#">23BC7-A511</a>	4	3
2	<b>MAJOR MANDATORY</b>			
	<a href="#">Management Accounting</a>	<a href="#">23BC7-A611</a>	4	5
	<a href="#">Indian Economic Planning for Development (Industrial Economics)</a>	<a href="#">23BC7-A171</a>	2	7
3	<b>MAJOR ELECTIVE</b>			
	<a href="#">Strategic Management</a>	<a href="#">23BC7-B261</a>	4	9
4	<b>RESEARCH METHODOLOGY</b>			
	<a href="#">Research Methodology for Business</a>	<a href="#">23BC7-F271</a>	4	11
<b>Total Credits</b>			<b>22</b>	

**Note:** *Click on the subject name or subject code to access the link to subject details.*

**MAJOR CORE (Specialisation)**

<b>Course Code:</b> 23BC7-A017	<b>Course: Advanced Accounting</b>	<b>Total Marks: 100</b> <b>Credits: 04</b>
<b>Course Objectives:</b> 1. To lay a theoretical foundation of Principles and Practices of Accounting including Ind. AS and IFRS. 2. To develop the ability to prepare the Consolidated Financial Statements of Holding Companies. 3. To enable to prepare Statement of Affairs of the Companies under Liquidation. 4. To develop the understanding regarding the needs and methods of valuation of Goodwill & Shares.		
<b>Course Outcome:</b> <b>After completing the Course, the student shall be able to:</b> C01: Get familiar with the Principles and Practices of Accounting including Ind. AS and IFRS. C02: Prepare the Consolidated Financial Statements of Holding Companies with two Subsidiaries /one Foreign Subsidiary C03: Prepare Statement of Affairs of the Companies under Liquidation C04: Understand the needs and apply various methods for valuation of Goodwill & Shares		

Unit	Unit Title	Contents	No of Lectures
I	<b>Basic Concepts:</b>	1.1 Conceptual framework of Accounting — Accounting environment - Accounting Concepts, Principles, Conventions and Accounting Policies. 1.2 Classification of accounting. Accounting Standards -Generally Accepted Accounting Principles -Selection of Accounting Principles. Introduction to Ind AS & IFRS. Comparison between AS & Ind AS.	12
II	<b>Consolidated Financial Statements:</b>	2.1 Consolidated Accounts of Holding and two Consolidated Profit & Loss Accounts - subsidiary Companies Consolidation - Inter Company transactions - Issue of Bonus Shares - Revaluation of Fixed Assets -Debentures and Preference Shares of Subsidiary Company- Dividend - (Holding Company withtwo Subsidiaries / one Foreign Subsidiary only). AS.21.	16
III	<b>Liquidation of Company:</b>	3.1 Preparation of Statement of affairs including deficiency /surplus account.	14
IV	<b>Valuation of Shares and Goodwill:</b>	4.1 Valuation of Shares - Need for valuation - Methods of valuation of shares- Net Assets method, Dividend yield method, earning yield method, Return on Capital method, Price/Earning method and Fair value method &DCF Method (Discounted Cash Flow Method). 4.2 Valuation of Goodwill - Need for valuation-Methods of valuing Goodwill - Number of Years	18
<b>Total</b>			<b>60</b>

**Suggested Readings:**

Sr. No.	Title of the Book	Author/s	Publication
1	Advanced Accounts	Shukla and Grewal	S. Chand & Co. Ltd.
2	Advanced Accounts	Jain and Narang	Kalyani Publishers
3	Accountancy, Vol. I and II	Sr. K. Paul	New Central Book Agency
4	Accounting Theory	L. S. Porwal	Tata McGraw Hill
5	Accounting Text and Cases	Robert Anthony, D. F. Hawkins & K. Merchant	Tata McGraw Hill
6	Corporate Accounting	S. N. Maheshwari	Vikas Publication House Pvt.

**E-Learning Resources:**

<b>Sr. No.</b>	<b>Topic of the Lecture</b>	<b>Lectures (Available on Youtube/Swayam/MO OCS etc.)</b>	<b>Journals/Articles/Case studies</b>
1	Basic Concepts	<a href="https://youtu.be/J3d3EdYvGBA">https://youtu.be/J3d3EdYvGBA</a>	Taxman Journal of Costing and Management Accounting British accounting review International Journal of accounting The Management Accountant The management accountant <a href="https://www.icaai.org/">https://www.icaai.org/</a>

<b>Course Code:</b> 23BC7-A511	<b>Course: Income Tax</b>	<b>Total Marks: 100</b> <b>Credits: 04</b>
<b>Course Objectives :</b>		
1. To provide knowledge of Definitions/concepts of Income Tax Act 2025 2. To develop in-depth understanding of the provisions of Income Tax Act to compute income under various heads of income. 3. To acquaint students with various deductions available under chapter VI A of Income Tax Act. 4. To equip students with knowledge to compute Gross Total Income and Net Taxable income of various assesses		
<b>Course Outcome :</b>		
After completing the Course, the student shall be able to: CO1: Understand various definitions/concepts under Income Tax Act CO2: Compute income of assessee under various heads of income CO2: Compute income of assessee under various heads of income CO3: Get acquainted with permissible deduction under Chapter VI A of Income Tax Act CO4: Compute Gross total income and Net taxable income of assesses		

Unit	Unit Title	Contents	No of lectures
I	<b>Introduction to Definitions and important concepts under Income Tax Act, 2025</b> <b>Computation of Income from Salary &amp; House Property</b>	Tax and different types of taxes, important concepts, Important definitions-Tax Year u/s 3(1), Person u/s 2(77), Income u/s 2(49), Assessee 2(11), Total Income 2(108), Assessment 2(13) Exempted Income (Schedule), Residential Status u/s 6 and its impact on chargeability. <b>Income from Salary</b> – Meaning of Salary u/s 16, Basis of Chargeability of Salary u/s 15, Perquisites and their Valuation u/s 17, Treatment of provident fund, Deductions from salary u/s 19, etc. (Theory and Problems) <b>Income from House Property</b> -Basis of Chargeability u/s 20, Types of property, Annual Value u/s 21, Permissible Deductions u/s 22 (Theory and Problems)	18
II	<b>Computation of Income from Profits and Gains of Business or Professions, Capital Gain &amp; Income from other sources</b>	<b>Income from Profits and Gains of Business or Professions</b> –Basis of Charge u/s 26, Important Definitions, Methods of Accounting u/s 276, Deductions expressly allowed and disallowed u/s 28-36, Presumptive Scheme u/s 58, Tax Audit u/s 63 and relevant provisions. (Theory And Problems) <b>Income from Capital Gains</b> – Meaning, Chargeability u/s 67, definitions- Capital Assets, Transfer, Cost of Acquisition, Cost of Improvement, Short Term and Long Term Capital Assets and Capital Gains, Cost Inflation Index, Permissible Deductions. (Theory and Problems) <b>Income from other sources</b> - Chargeability u/s 92, Deductions u/s 93, Amounts not deductible u/s 94 (Theory And Problems)	16
III	<b>Computation of Total Taxable Income, tax liability and Procedural Aspects</b>	<b>Gross total Income</b> - Deductions u/s 122-152 Total Taxable Income, Tax Liability of Individual - (Rates applicable for respective Tax Year), (Calculation of tax payable as per old regime and new regime) Rebate u/s 155 & 156. <b>Procedural Aspects</b> - Income Tax Return u/s 263, Due Date for filing Income Tax Return, Types of Assessment, Permanent Account Number (PAN) u/s 262, Tax Deduction Account Number (TAN), Tax Deducted at Source (TDS) u/s 393, Advance Tax u/s 408, Interest u/s 423-430 & Penalty u/s 439-470, E-filing of income tax return.	16

<b>IV</b>	<b>Computation Of Gross Total Income and Assessment of Companies</b>	Computation of Total Taxable Income of an Individual and Hindu Undivided Family Assessment of Companies.	<b>10</b>
<b>Total</b>			<b>60</b>

**Suggested Readings:**

Sr. No.	Title of the Book	Author/s	Publication
1	Income Tax Bare Act	-	-
2	Income Tax Rules	-	-
3	Students Guide to Income Tax including GST	Dr. Vinod K. Singhanian and Dr. Monica Singhanian	Taxman Publications (P) Ltd.
4	Students Guide to Income Tax including GST Problems and solution	Dr. Dr Vinod K. Singhanian and Dr. Monica Singhanian	Taxman Publications (P) Ltd
5	Practical Approach to Income Tax.	Dr. Girish Ahuja, Dr. Ravi Gupta	Commercial Law Publishers (India) Pvt. Ltd

**Suggested Web / E — Learning Resources:**

Sr. No	Topic	Journals/ Articles/ Case Studies
I	Income Tax Act, 2025- An Introduction	www.icai.org www.icsi.edu www.icmai.in

**MAJOR MANDATORY**

<b>Course Code:</b> <b>23BC7-A611</b>	<b>Course: Management Accounting</b>	<b>Total Marks:100</b> <b>Credits: 04</b>
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**Course Objectives:**

1. To acquaint the students with the concept of Management Accounting and emergence of Management Accounting as a tool of decision making
2. To equip the students with the knowledge of application of Marginal Costing and Differential Costing as the tools and techniques of Management Accounting for managerial decision making
3. To acquaint with Budgetary Control system and enable to prepare different types of budgets for managerial planning and control
4. To provide insights on Working Capital Management and ascertainment of Working Capital under different methods

**Course Outcome:**

**After completing the Course, the student shall be able to:**

- CO1: Illustrate the role of Management Accounting as the tool of decision making, by differentiating between Financial, Cost and Management Accounting and get acquainted with emerging areas of Management Accounting
- CO2: Apply the Marginal Costing and Differential Costing Technique for managerial decision making
- CO3: Understand the significance of Budgetary Control System, prepare different types of budgets and evaluate the applicability for managerial planning and control
- CO4: Gain an insight into significance and various components of working capital management and ascertain the working capital requirements under different methods

Unit	Unit Title	Contents	No of Lectures
<b>I</b>	<b>Management Accounting as a tool of decision making</b>	1.1 Management Accounting 1.2 Definition and Concept 1.3 Limitations of conventional accounting 1.4 Financial Accounting and Cost Accounting 1.5 Emergence of Management Accounting as a tool of managerial decision making 1.6 Distinction between Management Accounting, Financial Accounting and Cost Accounting 1.7 Advantages of Management Accounting 1.8 Emerging areas of Management Accounting - tools and techniques	13
<b>II</b>	<b>Application of Management Accounting tools and techniques</b>	2.1 Marginal Costing- Meaning —Concept of Variability of Cost, Contribution, P/V Ratio, Break Even Analysis, Margin of Safety, Angle of incidence 2.2 Cost- Volume, Profit Analysis —Application in Managerial decision making 2.3 Differential Costing, Differential Costs, Differential Cost Analysis, Features of Differential Costing, Practical Application. (Theory and Advanced Problems)	17
<b>III</b>	<b>Budget and Budgetary Control System</b>	3.1 Meaning, need and importance of Budget and Budgetary Control System 3.2 Preliminaries for adoption of Budgetary Control System, Budget Manual, Budget committee 3.3 Types of Budgets, Preparation of budget, Sales Budget, Production Budget and Purchase Budget, Fixed and flexible budget, Cash budget, Master budget, Limitations of Budgetary Control	15
<b>IV</b>	<b>Working Capital Management</b>	4.1 Meaning, need and importance of Working Capital and Working Capital Management 4.2 Determinants of Working Capital, Working Capital Cycle 4.3 Estimation of Working Capital 4.4 Management of various components of working capital: Treasury and Cash management, Accounts Receivable Management and Inventory Management. (Theory and Problems)	15
<b>Total</b>			<b>60</b>

**Suggested Readings:**

Sr.	Title of the Book	Author/s	Publication
1	Management Accounting	P.C. Tulsian	Tata Mcgraw hill publishing
2	Management Accounting	ukharji and M. Hanif	Tata Mcgraw hill publishing
3	Management Accounting	S.N. Maheshwari and	Vikas publishing house Pvt. Ltd.
4	Principles of Management	S.N. Maheshwari	Vikas publications house Pvt.
5	Management Accounting	I.M. Pandey	Vikas publications house Pvt.
6	Advanced Management	Ravi Koshore	Taxman

**Suggested Web / E-Learning Resources:**

Sr. No.	Topic of the Lecture	Lectures (Available on YouTube/Swayam/MOOCs etc.)	Journals/Articles/Case studies
1	Management Accounting as a tool of decision making	<a href="https://www.classcentral.com/course/swayam-management-accounting-14177">https://www.classcentral.com/course/swayam-management-accounting-14177</a> <a href="https://nptel.ac.in/courses/110/101/110101003/">https://nptel.ac.in/courses/110/101/110101003/</a>	Taxman Journal of Costing and Management Accounting British accounting review International Journal of accounting The Management Accountant The management Accountant <a href="https://icmai.in/icmai/news/209.php">https://icmai.in/icmai/news/209.php</a> <a href="https://resource.cdn.icai.org/62107bosinp8cplOul.pdf">https://resource.cdn.icai.org/62107bosinp8cplOul.pdf</a>
2	Application of Management Accounting tools and techniques		
3	Budget and Budgetary Control System		
4	Working Capital Management		

<b>Course Code:</b> 23BC7-A171	<b>Course: Indian Economic Planning for Development (Industrial Economics)</b>	<b>Total Marks:50</b> <b>Credits: 02</b>
<b>Course Objectives:</b>		
1. To understand the recent changes in the process of Economic Planning in India		
2. To examine the changing structure of planning process.		
3. To familiarize the students to the Sustainable Development through		
<b>Course Outcome:</b>		
<b>After completing the Course, the student shall be able to:</b>		
CO1: To describe and explain the process of Economic Planning.		
CO2: To describe and examine the changing structure of planning process in India.		
CO3: To describe and explain the sustainable Economic Development.		

Unit	Unit Title	Contents	No of Lectures
I	Economic Planning	1.1 Economic Planning — Meaning, Definition and Features 1.2 Need of Economic Planning 1.3 Objectives of Economic Planning in India	10
II	National Institution for Transforming India Aayog (NITI Aayog)	2.1 NITI Aayog- Objectives and Structure 2.2 Role of NITI Aayog 2.3 Difference between Planning Commission and NITI Aayog	10
III	Sustainable Development	3.1 Sustainable Development: Meaning and Importance 3.2 SDGs (Sustainable Development Goals) 3.3 Measures for Sustainable Development 3.4 Current Scenario of SDG in India, wrt industrial development Determination	10
<b>Total</b>			<b>30</b>

#### Mandatory Readings:

1. Zhingnan M.L. (1982) the Economics of Development and Planning. Vrinda Pub.(P) Ltd.
2. Dasgupta p. (1993) an Enquiry into Well Being and Destitution.
3. Ghosh. B.N.(1982) Economic Development and Planning National Book House.
4. Mishra & Puri, Development and Planning- Theory And Practice, Himalaya

#### Books Recommended:

1. Ragnar Nurkse, Problem of Capital Formation in Underdeveloped Countries.
2. Sen Amartya (1970) Growth Economics, Penguin.
3. Adelman, I. (1961) Theories of Economic Growth and Development, Stanford University, Press, Stanford.
4. Avhad Suhas (2015), 'Economics of Growth and Development' (Marathi Edition), Success Prakashan, Pune
5. Behrman, S. and T.N Srinivasan,(1995) Handbook of Development Economic, Vol. 1 to 3, Elsevier, Amsterdam,

6. Chenery H. and T.N.Srinivasan, (1989) Handbook of Development Economics Vol &2, Elsevier. Amsterdam.
7. Datir R.K. (2013) Vikas ani Paryavarniy Arthshastra, Nirali Prakashan, Pune.
8. Ghatak,S.(1986) An Introduction to Development Economics,Allen and Unwin, London,
9. Grillis M., D H. Perkins, M.Romer and D.R.Snodgrass (1992) Economic of Development (3rdEdition) W.W.Norton, New York.
10. Higgins, Benjamin. (1959) Economic Development, W.W.Norton , New York
11. Jennifer A. Elliott, (2013), an Introduction to Sustainable Development (Fourth Edition), Routledge Publication, London and New York.
12. Kindleberger C.P. (1977) Economic Development (3rd Edition) McGraw Hill, New York.
13. Jagdish Bhagwati,The Economics Of Underdeveloped Countries.
14. Mahata J.K. (1964) Economic of Growth, Asia.
15. Meaer and Baldwin (1970) Economic Development, Asia .
16. Mehata J.K.(1971) Economic Development , Chaitanya.
17. Meier, G.M. (1995) Leading Issue in Economic Development,6ed,Oxford University Press ,New Delhi,
18. Todaro M.P. (1996) Economic Development (6th Edition) Longman, London.
19. UNDP, Human Development Report [Latest]
20. World Development Reports
21. India Development Reports

**MAJOR ELECTIVE**

<b>Course Code:</b> <b>23BC7-B261</b>	<b>Course: Strategic Management</b>	<b>Total Marks:100</b> <b>Credits: 04</b>
<b>Course Objectives:</b> 1. To develop understanding of the concept of strategy, strategic management and elements in the process of strategic management. 2. To comprehend company's strategic intent and to understand the Balanced Scorecard approach to Objectives-setting 3. To understand the concept business environment and organizational appraisal. 4. To understand concept of strategic planning.		
<b>Course Outcome:</b> <b>After completing the Course, the student shall be able to:</b> C01: Comprehend the concept of strategy, strategic management and elements in the process of strategic management. C02: Comprehend company's strategic intent balanced score-card. C03: Analyze business environment appraise the organization for competitive advantage. C04: Know strategic planning.		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of Lectures</b>
<b>I</b>	<b>Introduction to Strategic Management</b>	1.1 Concept of Strategy, Concept and Characteristics of Strategic Management. 1.2 Elements in the Strategic Management Process 1.3 Different levels of Strategy — Corporate Level, Business Level and Functional Level. 1.4 Strategic Decision-Making	14
<b>II</b>	<b>Strategic Intent</b>	2.1 Meaning of Strategic Intent. 2.2 Vision, Mission, Business Definition, Goals and Objectives. 2.3 Balanced Score-card Approach to Objectives-setting 2.4 Critical Success factors	14
<b>III</b>	<b>Strategy Formulation- Environmental and Organizational Appraisal</b>	3.1 Concept and Characteristics of Business Environment. 3.2 Internal and External Business Environment. 3.3 Internal Analysis for Strategic Advantage —Dynamics of internal environment Organizational Resources Organizational Behaviour Synergistic Effects and Competencies	16
<b>IV</b>	<b>Strategic Planning</b>	4.1 Strategic Planning — Meaning of Strategic Planning. 4.2 Steps in Strategic Planning 4.3 Advantages and Limitations of Strategic Planning.	16
<b>Total</b>			<b>60</b>

**Suggested Readings:**

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>
1	Strategic Management — the Indian Context	R. Srinivasan	;PHI Learning 5th edition 1 October 2014
2	Strategic Management and Business Policy	harKazmi	ta-Mcgraw Hill
3	Business Environment for Strategic Management	Aswathappa	nalaya Publishing House
4	Strategic Management	Fred David, Forest David	arson Education India
5	Strategic Management: A Conceptual Framework —	BhandariArbind a	Graw Hill Education (India) Private Limited
6	Strategic Management: Concepts and Issues	Ghosh, Arindam	oks & Allied Ltd
7	Business Policy and Strategic Management: Text and Cases	Cherunilam, Francis	:nalaya Publishing House
8	Strategic Management: Text and Cases	Rao, V.S.P.	Excel Books
9	Management Policy and Strategic Management	R. M. Srivastava	:nalaya Publishing House

**E-Learning Resources:**

<b>Sr. No</b>	<b>Topic of the Lecture</b>	<b>Lectures (Available on YouTube/Swayam/MOOCs etc.)</b>	<b>Journals/Articles/Case-Studies</b>
1	Introduction to Strategic Management	<a href="https://www.classcentral.com/course/swayam-strategic-management-14306">https://www.classcentral.com/course/swayam-strategic-management-14306</a> <a href="http://nptel.ac.in/courses/110/101/110101003/">http://nptel.ac.in/courses/110/101/110101003/</a>	Indian Management. Journal of Commerce & Management Thought. The Management Accountant <a href="https://icmai.in/icmai/news/209.php">https://icmai.in/icmai/news/209.php</a>
2	Strategic Formulation, Strategic Analysis and Strategic Planning	<a href="https://www.youtube.com/watch?v=EvvnoNAUPSO&amp;t=17s">https://www.youtube.com/watch?v=EvvnoNAUPSO&amp;t=17s</a>	

## RESEARCH METHODOLOGY

<b>Course Code:</b> 23BC7-F271	<b>Course: Research Methodology for Business</b>	<b>Total Marks:100</b> <b>Credits: 04</b>
<b>Course Objectives:</b>		
1. To create an awareness about the Social Research Activity in general & Business Research in Particular and Ethical Issues in Research. 2. To make student understand the Structure & Design of Research. 3. To develop Research Skill Sets. 4. To enable student' to explore the possibility to write a Research Article by using various Parameters of Research.		
<b>Course Outcome:</b>		
<b>After completing the Course, the student shall be able to:</b>		
CO1: Understand the concept of research and ethical issues in research etc.		
CO2: Know the Structure and design of the research		
CO3: Understand methods of data collection, processing and analysis of the same.		
CO4: Develop an understanding of writing a research report and to write a research article		

Unit	Unit Title	Contents	No of Lectures
I	<b>Introduction to Business Research</b>	1.1 Introduction. Definition, Objectives, Significance & Types of Research, Criteria of research, Features of a Good Research, Steps in Scientific Research Process, Research Methods versus Methodology 1.2 Ethics and Modern practices in Research: Ethical Issues in Research Plagiarism, Role of Computer in Research, Application of Statistical software Introduction to SPSS	16
II	<b>Formulation of the Research Problem, Development of the Research Hypotheses, Research Design &amp; Sampling</b>	2.1 Research Problem: Defining the Research Problem, Techniques involved in Defining Research Problem 2.2 Review of Literature 2.3 Hypotheses: Meaning, Definition & Types of Hypotheses, Formulation of the Hypotheses, Methods of testing Hypothesis 2.4 Research Design: Meaning, Nature & Classification of Research Design, Need for Research Design, Phases/Steps in Research Design 2.5 Sampling: Meaning & definition of Sampling, Key terms in Sampling, Types of Sampling: Probability & Non-probability, Sampling Errors	18
III	<b>Data Collection, Measurement &amp; Scaling, Processing of Data: Sources of Data Collection</b>	3.1 Primary Data: Methods of Data Collection, Merits & Demerits Secondary Data: Internal & External Sources of Data Collection Factors influencing choice of method of data collection Designing of a questionnaire — Meaning, types of questionnaires, Stages in questionnaire designing, Essentials of a good questionnaire schedule 3.2 Measurement & Scaling: Meaning & Types of Measurement Scale, Classification of Scales 3.3 Processing of Data: Editing, Coding, Classification & Tabulation. 3.4 Analysis & Interpretation of Data: Types of Analysis-Univariates, Bivariate and Multivariate Analysis of Data	14
IV	<b>Research Report and Mode of Citation &amp; Bibliography</b>	4.1 Research Report: Importance of Report Writing, Types of Research Reports, Structure or Layout of Research Report 4.2 Mode of Citation & Bibliography: Author, Date, System, Footnote or Endnote System, Use of Notes. Position of Notes, Citing for the first time, Subsequent Citing, List of Abbreviation used in Citation, Mode of preparing a Bibliography, Classification of Entries, Bibliography Entries compared with Footnotes, Examples of Bibliography Entries	12
<b>Total</b>			<b>60</b>

**Suggested Readings:**

Sr.	Title of the Book	Author/s	Publication
1	Research Methodology-Methods &	C. R. Kothari	New Age International
2	Research Methodology	Dipak Kumar Bhattacharyya	Excel Books
3	Research Methodology-Methods &	Anil Kumar Gupta	Value Education of India
4	Research Methodology-Concepts	Deepak Chawla & Neena Sondhi	Vikas Publishing House
5	Research Methods	Ram Ahuja	Rawat Publications,
6	Methodology & Techniques of	P. L. Bhandarkar, T. S. Wilkison &	Himalaya Publishing

**E-Learning Resources:**

Sr No	Topic of the Lecture	Lectures (Available on YouTube/Swayam/ MOOCS etc.)	Journals/Articles/ Case studies
1	Introduction to Business Research	<a href="https://onlinecourseswayam2.ac.in/cec2ed01/preview">https://onlinecourseswayam2.ac.in/cec2ed01/preview</a>	
2	Formulation of the Research Problem, Development of the Research Hypotheses Research Design & Sampling	<a href="https://onlinecourses.swayam2.ac.in/nou2lcm03/preview">https://onlinecourses.swayam2.ac.in/nou2lcm03/preview</a> <a href="https://onlinecourses.swayam2.ac.in/cec20_hs17/preview">https://onlinecourses.swayam2.ac.in/cec20_hs17/preview</a>	1. <a href="https://journals.sagepub.com/home/mrj">https://journals.sagepub.com/home/mrj</a> 2. <a href="https://www.youtube.com/watch?v=kP8Cg_8QOrE">https://www.youtube.com/watch?v=kP8Cg_8QOrE</a> 3. <a href="https://journals.sagepub.com/home/jaf">https://journals.sagepub.com/home/jaf</a>
3	Data Collection, Measurement & Scaling, Processing of Data: Sources of Data Collection	<a href="https://onlinecourses.swayam2.ac.in/nou22_hs38/preview">https://onlinecourses.swayam2.ac.in/nou22_hs38/preview</a> <a href="https://onlinecourses.swayam2.ac.in/arp19_ap77/preview">https://onlinecourses.swayam2.ac.in/arp19_ap77/preview</a>	4. <a href="https://onlinelibrary.wiley.com/journal/14678683">https://onlinelibrary.wiley.com/journal/14678683</a> 5. <a href="https://www.economist.com/the-world-ahead-2022">https://www.economist.com/the-world-ahead-2022</a>
4	Research Report and Mode of Citation & Bibliography	<a href="https://onlinecourses.nptel.ac.in/noc20_ge01/preview">https://onlinecourses.nptel.ac.in/noc20_ge01/preview</a> <a href="https://onlinecourses.nptel.ac.in/noc20_hs06/preview">https://onlinecourses.nptel.ac.in/noc20_hs06/preview</a>	6. <a href="https://www.epw.in/engage/article/2020-year-research">https://www.epw.in/engage/article/2020-year-research</a>