

<b>B.COM. (HONS.): SEMESTER - VI</b>	<b>DSE – 4A: BCH620D2A: BUSINESS RESEARCH METHODS &amp; PROJECT WORK</b>
<b>CREDITS: THEORY: 4; TUTORIAL: 2</b>	<b>MARKS: THEORY: 60; TUTORIAL: 30</b>
<b>DSE-1 (OPTION – I)</b>	<b>TOTAL MARKS: 90</b>

### **BUSINESS RESEARCH METHODS & PROJECT WORK**

**Objective:** *This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyze, present and interpret data.*

#### **CONTENTS (THEORY):**

##### **Unit - 1**

**(Marks: 15)**

##### **Introduction**

Meaning, Scope and Purpose of Research; Scope of Business Research; Purpose of Research; Unit of Analysis – Individual, Organization, Groups; Concept of Construct, Attributes and Variables

##### **Unit - 2**

**(Marks: 15)**

##### **Research Process**

Problem Identification and Definition; Basic Research Methods: Field Study, Laboratory Study, Survey Method, Observational Method

##### **Unit - 3**

**(Marks: 15)**

##### **Scale Measurement and Hypothesis Testing**

Measurement Scales: Nominal, Ordinal, Interval and Ratio; Sampling: Methods, Sample Size Determination  
**Hypothesis Testing:** Concept, Tests concerning means and proportions

##### **Unit - 4**

**(Marks: 15)**

##### **Report Preparation**

Research Report: Meaning, Types and Layout; Steps in Report Writing; Citations, Bibliography and Annexure in Report; JEL Classification

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#### **TUTORIAL Unit – 5 and Unit – 6**

**(Marks: 30)**

*Students are required to prepare and submit a Project Report to be assigned by the concerned teacher on any specific topic based on the contents of the syllabi of Unit-1 to Unit-IV.*

#### **Suggested Readings:**

1. *D.N Elhance, VeenaElhance and B.M Agarwal ,Fundamentals of Statistics, Kitab Mahal Publications*
2. *C.R Kothari, Research Methodology—Methods and Techniques, New Age International Publishers*
3. *Naresh K Malhotra and Satya Bhushan Dash, Marketing Research—An Applied Orientation, Pearson Publication*
4. *S.C Gupta, Fundamentals of Statistics, Himalaya Publishing House*

<b>B.COM. (HONS.): SEMESTER - VI</b>	<b>DSE – 4B: BCH620D2B: FINANCIAL REPORTING &amp; ANALYSIS</b>
<b>CREDITS: THEORY: 4; TUTORIAL: 2</b>	<b>MARKS: THEORY: 60; TUTORIAL: 30</b>
<b>DSE-1 (OPTION – II)</b>	<b>TOTAL MARKS: 90</b>

## **FINANCIAL REPORTING & ANALYSIS**

**Objective:** *To gain ability to understand, analyse and interpret the basic framework of financial reporting.*

### **CONTENTS (THEORY):**

#### **Unit – 1**

**(Marks: 15)**

##### **Accounting Process**

Journalizing, preparation of Ledger and Posting, balancing of accounts, Preparation of Trial balance, Accounting errors and rectification.

#### **Unit - 2**

**(Marks: 15)**

##### **Financial Statements**

Structure of financial statement: Introduction, Position statement, Income statement and Cash flow statement.

Additional Disclosure Statements: Need for additional statements, auditor's report and Director's report.

#### **Unit – 3**

**(Marks: 15)**

##### **Analysis & Interpretation of Financial Statements**

Ration Analysis – Liquidity, Solvency, Activity & profitability analysis, Comparative & common size analysis (vertical & horizontal analysis), DuPont analysis, financial management's use of financial analysis, Graphing financial information.

#### **Unit – 4**

**(Marks: 15)**

##### **Basics of Financial Reporting**

Conceptual framework for financial reporting, Purpose of financial reporting, Users of financial reports. Concept of IFRS. IFRS convergence with Indian Accounting Standards.

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#### **TUTORIAL Unit – 5 and Unit – 6**

**(Marks: 30)**

*Analysis of Financial Statements of select companies by computing various accounting ratios.*

*Evaluation: Submission of assignments by the students individually.*

### **Suggested Readings:**

1. Lal, Jawahar, *Corporate Financial Reporting: Theory & Practice*, Taxman Applied Services, New Delhi.
2. Raiyani, J. R. and Lodha, G., *International Financial Reporting Standard (IFRS) and Indian Accounting Practices*, New Century Publications.
3. Singh, N. T. and Agarwal. P., *Corporate Financial Reporting in India*, Raj Publishing, Jaipur.
4. Hennie, V. G., *International Financial Reporting Standards: A Practical Guide*, Washington, World Bank.
5. Alexander, D., Britton, A., and Jorissen, A., *Global Financial Reporting and Analysis*, Cengage Learning, Indian Edition.

**Note:** *Latest edition of text books may be used.*

<b>B.COM. (HONS.): SEMESTER - VI</b>	<b>DSE – 4C: BCH620D2C: CONSUMER AFFAIRS &amp; CUSTOMER CARE</b>
<b>CREDITS: THEORY: 4; TUTORIAL: 2</b>	<b>MARKS: THEORY: 60; TUTORIAL: 30</b>
<b>DSE-1 (OPTION – III)</b>	<b>TOTAL MARKS: 90</b>

## **CONSUMER AFFAIRS & CUSTOMER CARE**

*Objective: This paper seeks to familiarize the students with of their rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards. The student should be able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment.*

### **CONTENTS (THEORY):**

#### **Unit – 1**

**(Marks: 15)**

##### **Conceptual Framework**

Consumer and Markets: Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging. Experiencing and Voicing Dissatisfaction: Consumer Satisfaction/dissatisfaction-Grievances-Complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems

#### **Unit - 2**

**(Marks: 15)**

##### **The Consumer Protection Act, 1986 (CPA)**

Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice. Organizational set- up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.

#### **Unit – 3**

**(Marks: 15)**

##### **Grievance Redress Mechanism under the Consumer Protection Act, 1986**

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

#### **Unit – 4**

**(Marks: 15)**

##### **Industry Regulators (Consumer Complaint Redressal Mechanism) and Quality/Standardization**

Banking: RBI and Banking Ombudsman; Insurance: IRDA and Insurance Ombudsman; Telecommunication: TRAI; Food Products: FSSAI; Electricity Supply: Electricity Regulatory Commission; Advertising: ASCI.

**Quality and Standardization:** Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; ISO: An overview

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#### **TUTORIAL Unit – 5 and Unit – 6**

**(Marks: 30)**

*Concerned Teacher to identify Leading Cases decided under Consumer Protection Act: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity, Water, and Telecom Services; Education; Unfair Trade Practice. The students are required to prepare, present and submit the report on any one of the case opted.*

#### **Suggested Readings:**

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. *Consumer Affairs* (2007) Delhi University Publication. 334 pp.
2. Aggarwal, V. K. (2003). *Consumer Protection: Law and Practice*. 5<sup>th</sup> ed. Bharat Law House, Delhi, or latest edition.
3. Girimaji, Pushpa (2002). *Consumer Right for Everyone* Penguin Books.
4. Nader, Ralph (1973). *The Consumer and Corporate Accountability*. USA, Harcourt Brace Jovanovich, Inc.
5. Sharma, Deepa (2011). *Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry* (LAP LAMBERT Academic Publishing GmbH & Co.KG, Saarbrucken, Germany. 263 pp.
6. *Empowering Consumers e-book*, [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)
7. *eBook*, [www.bis.org](http://www.bis.org)
8. *The Consumer Protection Act, 1986*.

**Articles:**

1. Verma, D. P. S. (2002). *Developments in Consumer Protection in India. Journal of Consumer Policy. Vol. 25. No. pp 107–123.*
2. Verma, D.P.S. (2002). *Regulating Misleading Advertisements, Legal Provisions and Institutional Framework. Vikalpa. Vol. 26. No. 2. pp. 51-57.*
3. Ralph L. Day and Laird E. Landon, Jr. (1997). *Towards a Theory of Consumer Complaining Behaviour. Ag Woodside, et al. (eds.). Consumer and Industrial Buying Behaviour. New York; North Holland pp. 425-37.*
4. George, S. Day and A. Aaker (1970). *A Guide to consumerism. Journal of Marketing. Vol. 34. pp 12-19.*
5. Sharma, Deepa (2003). *New measures for Consumer Protection in India. The Indian Journal of Commerce. Vol.56. No.4. pp. 96-106*
6. Sharma, Deepa (2011). *Consumer Grievance Redress by Insurance Ombudsman. BIMAQUEST. Vol.11. pp.29-47.*

**Periodicals:**

1. *Consumer Protection Judgments (CPJ) (Relevant cases reported in various issues)*
2. *Recent issues of magazines: Insight, published by CERC, Ahmedabad 'Consumer Voice', Published by VOICE Society, New Delhi.*
3. *Upbhokta Jagran, Ministry of Consumer Affairs, Govt., of Indi. New Delhi.*