



Business Research Methods

Business Research

Methods

Unit-1 Introduction

Meaning of research; Scope of Business Research; Purpose of Research -Exploration, Description, Explanation; Unit of Analysis - Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses.

Unit-2 Research Process

An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method Existing Data Based Research, Longitudinal Studies, Panel Studies

Unit-3 Measurement:

Definition; Designing and writing items; Uni-dimensional and Multi-dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling -Steps, Types, Sample Size Decision; Secondary data sources Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests; Testing the assumptions of Classical Normal

Unit-4 Report Preparation:

Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification

Indirect Tax Laws

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Unit-1 Service tax

Concepts and general principles, Charge of service tax and taxable services, Valuation of taxable services, Payment of service tax and filing of returns, Penalties, CENVAT Credit.

Unit-2 VAT

Concepts and general principles, Calculation of VAT Liability including input Tax Credits, Small Dealers and Composition Scheme, VAT Procedures

Unit-3 Central Excise Law in brief

Goods, Excisable goods, Manufacture and Manufacturer, Valuation, CENVAT, Basic procedures, Export, SSI, Job Work

Unit-4 Basic concepts of customs law, Territorial waters, high seas, Types of custom duties

Basic, Countervailing & Anti- Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions

Auditing and Corporate Governance

Auditing and Corporate

Governance

Unit-1 Auditing

Introduction, Meaning, Objects, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities

Unit-2 Audit of Limited Companies:

Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report-Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013

Unit-3 Special Areas of Audit:

Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Standard on Auditing(SA); Relevant Case Studies/Problems;

Unit-4 Corporate Governance:

Conceptual framework of Corporate Governance, Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance

Unit-5 Corporate Social Responsibility (CSR):

Strategic Planning and Corporate Social Responsibility; Corporate Philanthropy, Meaning of CSR, CSR and CR, CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, CSR provision under the Companies Act 2013, CSR Committees

Corporate Tax Planning

Unit-1

Tax planning, tax management, tax evasion, tax avoidance, corporate tax in India, Types of companies, Residential status of companies and tax incidence, Tax liability and minimum alternate tax, Tax on distributed profits.

Unit-2

Tax planning with reference to setting up of a new business; Locational aspect, nature of business, form of organization; Tax planning with reference to financial management decision; Capital structure, dividend including deemed dividend and bonus shares; Tax planning with reference to sale of scientific research assets.

Unit-3

Tax planning with reference to specific management decisions; Make or buy; own or lease; repair or replace; Tax planning with reference to employees' remuneration; Tax planning with reference to receipt of insurance compensation; Tax planning with reference to distribution of assets at the time of liquidation.

Unit-4

Special provisions relating to non-residents; double taxation relief; Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement

Unit-5

Tax planning with reference to business restructuring: - Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership firm into company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies.

Fundamentals of Investment

Unit-I:

The Investment Environment - The investment decision process, Types of Investments - Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

Unit-II:

Fixed Income Securities - Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

Unit-III:

Approaches to Equity Analysis: Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalization models, and price-earnings multiple approach to equity valuation.

Unit-IV:

Portfolio Analysis and Financial Derivatives: (a) Portfolio and Diversification, Portfolio Risk and Return. (b) Mutual Funds. (c) Introduction to Financial Derivatives, Financial Derivatives Markets in India.

Unit-V:

Investor Protection - Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.

Financial Market Operations

Unit-1

An overview of financial markets in India: Money Markets: Indian money markets composition and structure; (a) Acceptance houses, (b) Discount houses, and (c) Call money markets; Recent trends in India money markets.

Unit-2

Capital Market: Security market - (a) New issue market. (b) Secondary market: Functions and role of stock exchange: listing procedure and legal requirements: Public Issue - pricing and marketing: Stock exchanges - National Stock Exchange and over-the-counter exchanges.

Unit-3

Securities Contract and Regulations Act: Main provisions. Investors Protections: Grievances concerning stock exchange dealing and their removal: Grievances cells in stock exchanges: SEBI: Company Law Board: Press: Remedy through courts.

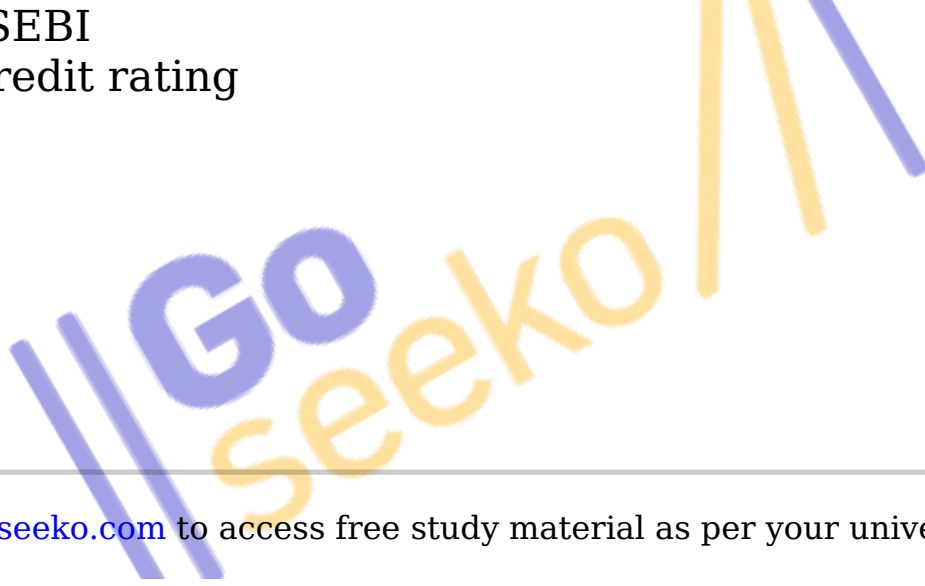
Unit-4

Functionaries on Stock Exchanges: Brokers, Sub brokers, market makers, jobbers, and NRIS.

Unit-5

Financial Services: Concept, functions, and types. Financial Services: Meaning and Definition, Role of Financial Services in a financial system. Leasing: Meaning and features. Introduction to equipment leasing: Types of Leases, Evolution of Indian Leasing Industry. Legal Aspects of Leasing: present Legislative Framework. Hire purchase: concept and characteristics of Hire purchase. Difference between hire purchase

and leasing, SEBI
guidelines: Credit rating



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