

Research Courses

COMCR01 — Conceptual Foundations of Commerce Research

Master of Commerce
Semester III
Conceptual Foundations of Commerce Research

Course Type/ Course Code	Course Title	Lectures	Tutorials	Practical	Credit	Pre-requisites
COMCR01	Conceptual Foundations of Commerce Research	3	1	0	4	NIL

Objective: This course aims to develop the philosophical and theoretical foundations required for doctoral research in commerce. It introduces students to the philosophy of social science, the history of knowledge construction across commerce disciplines, and the craft of theory building.

Learning Outcomes: By the end of the course, students will be able to:

- Distinguish and critically evaluate the major philosophical positions in social science research and identify their implications for knowledge claims in commerce.
- Explain why each of the five commerce disciplines (Accounting, Finance, Marketing, OB-HR, International Business) developed its distinctive knowledge traditions, methods, and theoretical assumptions.
- Apply the tools of theory construction to build original theoretical frameworks.
- Conduct a systematic literature review, identify genuine research gaps, and produce a research proposal that demonstrates philosophical coherence and theoretical rigour.

Contents:

Unit I (12 Hours)

Commerce as a Research Discipline: theoretical traditions and frontier questions across Accounting, Finance, Marketing, OB-HR, and International Business; cross-functional research intersections. Gap identification, Systematic literature review: PRISMA framework, database search strategy, and thematic synthesis architectures.

Unit II (12 Hours)

The Philosophy of Knowledge in Social Science: ontology, epistemology, the paradigm matrix and its application in commerce. Causality and explanation: Hume's constant conjunction, counterfactual and generative models of causality. The anatomy of theory: evaluating theoretical contributions against novelty, precision, parsimony, and falsifiability.

Unit III **(11 Hours)**

Knowledge construction in Commerce Disciplines: the quantitative turn in finance and the methodological politics of positive accounting theory. The survey tradition in OB: industrial psychology origins, Consumer behaviour and the cognitive turn in marketing, International Business and the institutional turn; The replication crisis as a philosophical event.

Unit IV **(10 Hours)**

Theory Construction as Craft: reading master theorists — Whetten (rigour), Weick (disciplined imagination), Eisenhardt (case-based theory building), Gioia (qualitative inductive rigour), Jensen-Meckling (deductive framework), and Peng (theoretical integration). Academic scholarship and doctoral readiness: research ethics and AI use in research.

Tutorial Exercise: **(15 Hours)**

Each student will develop a doctoral-standard research proposal in their intended area of specialisation. The tutorial series progresses through domain orientation, methodological position statement, literature review clinic, theory construction workshop (construct specification, mechanism articulation, boundary conditions), and a mock conference presentation. The completed proposal must include an explicit Philosophical Framework section — stating the student's ontological and epistemological commitments and their implications for research design.

Suggested Readings:

- Creswell, J. W., & Creswell, J. D. (2018). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches* (5th ed.). Sage Publications.
- Kuhn, T. S. (1962/2012). *The Structure of Scientific Revolutions* (50th Anniversary Ed.). University of Chicago Press.
- Whetten, D. A. (1989). What constitutes a theoretical contribution? *Academy of Management Review*, 14(4), 490–495.
- Sutton, R. I., & Staw, B. M. (1995). What theory is not. *Administrative Science Quarterly*, 40(3), 371–384.
- Weick, K. E. (1989). Theory construction as disciplined imagination. *Academy of Management Review*, 14(4), 516–531.
- Eisenhardt, K. M. (1989). Building theories from case study research. *Academy of Management Review*, 14(4), 532–550.
- Bryman, A., & Bell, E. (2015). *Business Research Methods* (4th ed.). Oxford University Press.
- Paul, J., & Criado, A. R. (2020). The art of writing literature review. *International Business Review*, 29(4), 101717.
- Ministry of Electronics and Information Technology. (2023). *Digital Personal Data Protection Act 2023*. Government of India.