

**SYLLABI OF ENTRANCE EXAMINATION FOR ADMISSION IN
PH.D. PROGRAMME IN COMMERCE**

Max Marks: 100

Note: There will be 100 Multiple Choice Questions of One Mark each from all the Four Units i.e. 25 Questions from each Unit.

PH.D. ENTRANCE EXAMINATION SYLLABUS AND EXAMINATION PATTERN

Max. Marks 100

Unit-I

Research Methodology

Importance of Research in Decision Making. Meaning of Research, Process of Research, types of research.

Defining research problems.

Scientific Method: Definition, formulation of Hypothesis, its definition sources, qualities of a workable hypothesis and utility, observation and collection of data, Inductive and Deductive Methods.

Research Methods

- Survey: Definition, difference between research and survey, planning a survey.
- Case Study: definition, sources of case study data, case study and statistical methods, limitations and importance of case study.
- Experimental Method, Definition, types of experiments, trial and error experiment, controlled observational study, natural experiments etc., planning of an experiments, Difficulties of social experiments, Merit of experimental methods.

Sampling Techniques:

Census and sampling methods of investigation; importance, scope and advantages of sampling method. Random sampling and non-random sampling, sampling with or without replacement.

- Simple Random Sampling: Procedure of Selecting a simple Random. Sample estimate of population mean and its variance (without proof.)
- Stratified sampling: Introduction, Estimate of population mean and its variance (without proof), choice of sample sizes in different strata.
- Multistage sampling, systematic sampling and cluster sampling: Introduction and concept. (d)

Sampling and non-sampling error: Introduction.

Collection of Data

- (a) (i) Schedule
- (ii) Mailed questionnaire

- (iii) Interview
- (iv) Observations

Attitudes, Measurement and scales:

Attitudes, attributes and beliefs, scaling of attributes, Guttman scales, Thurstons' equal appearing interval scale, Sementic differential sealing, likert scale, Q-sort technique, multi-dimensional scaling.

Unit-II

Statistical Methods: Central Tendency, Dispersion, Skewness, Kurtosis, Time Series, Correlation and regression analysis.

Elementary-theory of probability: Normal, Binomial and Poisson distribution, testing of Hypothesis, Tests of significance- t-test, z-test, Chi-square test and F Tests.

Unit-III

Financial Management

Nature, scope, objectives of Financial Management: Capital Asset pricing Model-a brief study, Techniques of financial analysis. Techniques of project appraisal. Cost of capital and its measurement.

Capital structure; determinants: Leverages-Financial, operating and combined, Theories of optimal capital structure.

Financing of long term requirements including lease financing.

Dividend policy decisions, its parameters, EPS-EBIT analysis optimum dividends models. Policies regarding retained earnings.

Management of working capital-concept, its need and factors influencing working capital, Models of cash, receivables and inventory management. Financing of short term requirements.

Capital budgeting under risk and uncertainty, risk concept; measure of risk standard deviation and coefficient of variations, technique of appraisal under risk and uncertainty.

Investment Management

Nature and scope of investment management; Organization and Structure of the security markets in India.

Approaches to security analysis-Technical, Fundamental and Random walk. Risk and return analysis.

Portfolio-risk and return: Diversifiable and undiversifiable risks. Portfolio construction models-methodology and uses, CAPM and APM models.

Need and the process of portfolio evaluation.

Financial Markets and Institution

Evolution and role of financial institutions in India, Structure of financial markets: Money market and Capital market.

Management and organization of commercial banks in India, Branch banking, Rural Banking- and Lead Bank.

Management of primary and secondary research by the commercial banks

Types of loans: Loans and advance to priority sector and differential interest rates, loan policy items and factors affecting credit.

Meaning of development banking, Genesis, History, objects and scope of special financial institutions with reference to India.

Marketing Management

The marketing concept, old and new concept of marketing the concepts of integrated marketing, nature and scope of marketing in a developing economy with special reference to India, Marketing problems in India.

Market segmentation.- Ways to segment a market, alternative strategies toward market segmentation.

Buying Motives and process: Buying motives of business, buyer's buying motive of ultimate consumers, explanation of motivation, influence of social class on Buying Behaviour.

Market measurement and forecasting. Type of Market, measurement, methods of forecasting demand.

Marketing functions and marketing organizations structure, Marketing functions and their Organisational positioning.

Product image, the optimum product image packaging, Brands, trade marks, Product strategically style and fashion, New product development and introduction.

Distribution channels: Major distribution decisions, types and kinds of channels, Intensity of distribution conflicts among channels.

Advertising as a part of marketing programme, purpose ways and limitations of advertising. Selecting and evaluating media. Measuring the effectiveness of advertising.

Pricing as a component of marketing mix, price setting in theory, the problems of pricing objectives, price setting in practice, cost oriented pricing, demand oriented pricing competition oriented pricing, price changes, products pricing and other problems.

Sale force decision.

International Marketing

Basic concepts, Decision frame work. Analyzing marketing opportunities,- collection and analysis of marketing information, Modes of entering overseas markets.

Planning international marketing operations, product policies, Distribution Channels, pricing decisions, promotion and trade fairs, Advertising and publicity.

International marketing process and techniques-direct exporting, indirect exporting, indirect exporting, counter trade Licensing, subcontracting; Joint ventures.

Organization and control of international marketing operations; International Tendering; Procurement for exports; Export information system.

Concept, objective and scope of marketing logistics; the general structure of shipping industry; co-ordination-role of intermediaries; shipper and ship owner consultation arrangement; Indian shipping; ports and overseas marketing logistics: Warehousing; International Air transport carriage of goods, legal aspects Marketing hands.

Regional economic grouping: GATT and UNCTAD, Bi-lateralism Vs Multi-lateralism; Commodity Agreements and commodity markets.

Personnel Management

Characteristics of learning theories, learning principles, motivation and learning, individual differences in learning, importance of learning.

Training for operative personnel:

- i) Introduction of orientation- Meaning and Importance of induction. Methods of induction Programme.
- ii) Programme: Meaning and significance of training, objective of training Programme, steps in training Programme. Types of training and methods of training. Selection of training methods evolving a training Programme, Managerial and supervisory training. Some problems in training supervisors.

Development Programme: Meaning and importance and development programme objective of Management Development, Methods of Management development. Organisational development Vs Management Development. Organisational climate for Management Development, Basic requisites for success of Management Development, Evaluation of Executive Development programme.

Advancement of Promotion: Meaning, promotion Methods, Merits Vs Seniority. Promotion of Executive.

Appraisal Development Programme, Meaning and importance, objective and methods, Employee Participation in Appraisal Programme. Management by objectives Merit rating.

Meaning and significance of Industrial relations, Factors determining industrial relations, significance of I.R. Rise and growth of I.R.

Trade Unionism, Objectives of Trade Unions, Trade unions and wage policy, Essentials of strong and successful trade unions. Trade Union movement in India and other countries- USA, GERMANY, ENGLAND, JAPAN.

Industrial disputes prevention and settlement of Industrial disputes (ID) Meaning of ID, causes of ID, impact of ID on production and industrial development, forms of industrial disputes, strikes, Gherao, Lockouts etc. Prevention and settlement of Industrial disputes, legislation and other measures.

Collective Bargaining

Function of collective Bargaining, conditions for the success of collective Bargaining, Collective Bargaining movement in India.

Workers participation movement in India, objective, methods and essentials of workers participation movement in management, Joint management councils, progress and working of JMC in India and future prospects.

Labour welfare and social work, aims of labour welfare labour welfare in India.

International Labour Organisations in India (ILO), its early history and aims, DLO India.

Labour Legislation in India (In Brief)

Trade Union Act 1926.

Industrial Dispute Act. 1947.

Minimum Wages Act. 1948.

The Payment of Bonus Act. 1956.

Theory and Practice of Management :

Management Process; Nature, Scope and Functions of Management. Development of Management Thought; Taylor and Scientific Management, Contributions of Henry Fayol, Hawthorne Experiments and Human Relations, Social Systems Theory, Contributions of Peter F. Drucker, Behavioural Scientists and Situational theory. Schools of Management Thought; Empirical Approach, Human Relations Approach, Social Systems Approach, Socio-technical Systems Approach, Decision Theory Approach, Systems Approach and Contingency/ Situational Approach.

Behaviour in Organization; Nature of Human Behaviour, Individual Differences, Perception, Perceptual Selectivity and Managerial Implications. Motivation; Motivation and Behaviour, Theories of Motivation including Maslow's Hierarchy of Needs Theory, Two-Factor Theory, McClelland's Need Theory, McGregor's X and Y Theory, Immaturity-Maturity Theory, Valence-Expectancy Theory, Alderfer's ERG Theory, Contingency Theory, Carrot-Stick Theory and Motivational Pattern in Indian Industry. Interpersonal and Group Behaviour; Transactional Analysis- Self Awareness, Ego States, Life Scripts, Life Positions, Strokes and Transactions. Group Dynamics; Behaviour in Groups and Formal- Informal Groups.

Controlling Behaviour; Need for Control, Behaviour Implications of Control, Leadership- Theories of Leadership, Leadership Styles, Qualities of Effective Leader and Leadership Styles in Indian Organizations. Communication; Communication Process, Communication Media, Effective Communication and Barriers in Communication. Organizational Climate; Concept, Factors, Impact of Organizational Climate and Participation & Organizational Climate.

Unit-IV

Accounting for issue, forfeiture and re- issue of shares. Accounting for issue and redemption of debentures.

Final Accounts of Companies. Valuation of shares and Goodwill.

Accounting issues related to Amalgamation in the nature of merger and purchase and Reconstruction of Companies. Accounts related to Liquidation of Companies.

Accounting for Holding and Subsidiary Companies. Royalty Account and Insurance Company Accounts.

Introduction to Accounting: Management Accounting as a field of Accounting. The concepts of Management Accounting-objective; Nature and Scope. Financial Accounting, Cost Accounting and Management Accounting Accountant's position as a member of the management team.

Accounting Plan and Responsibility Centres: Meaning and significance of Accounting, Responsibility Centre-Cost centre, profit centres, and investment centres, problem of transfer pricing. Objective and determinants of Responsibility Centres.

Financial Statement Analysis: Ratio Analysis, Fund Flow and Cash Flow Statements.

Marginal costing and Break-even analysis: Concept of marginal cost, Practical application of Marginal costing: Marginal costing and Pricing. Cost-Volume-Profit analysis. Break-even analysis: Assumptions and practical application of Break-even-analysis: Decision regarding sales-mix, make or buy and discontinuation of a product line. Marginal costing versus Direct Costing.

Standard Costing:- Analysis of Variance: Material, Labour, Overheads and Sales Variances.

Budgeting: Definition of budget, Essentials of budgeting, Kinds of budgets- operating budget, Master Budget Flexible budget, Budgetary control Decision- making for capital expenditure-capital budgeting, Zero Base Budget, Performance budgeting.

Reporting to Management: Objects of Reporting, Reporting needs of different management levels. Types of report, modes of reporting to different levels of management.

INCOME TAX

Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN)

Residential status; Scope of total income on the basis of residential status

Exempted income under section 10

Income from Salaries

Income from house property

Profits and gains of business or profession

Capital gains

Income from other sources

Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs.

Computation of total income of individuals and Company; Tax liability of an individual and a Company; Five leading cases decided by the Supreme Court

Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.