

Syllabus for Ph.D. Entrance Test (Commerce)

PART – I COGNATE/CORE PAPER:

Business Environment and International Business - Concepts and elements of business environment: Economic environment- Economic systems, Economic policies(Monetary and fiscal policies); Political environment- Role of government in business; Legal environment- Consumer Protection Act, FEMA; Socio-cultural factors and their influence on business; Corporate Social Responsibility (CSR).

International Business – Scope, importance; Globalization and its drivers; Modes of entry into international business. Theories of international trade; Government intervention in international trade; Tariff and non-tariff barriers; India's foreign trade policy - Foreign direct investment (FDI) and Foreign portfolio investment (FPI); Types of FDI, Costs and benefits of FDI to home and host countries; Trends in FDI; India's FDI policy

Balance of payments (BOP): Importance and components of BOP; Regional Economic Integration: Levels of Regional Economic Integration; Trade creation and diversion effects; Regional Trade Agreements: European Union (EU), ASEAN, SAARC, NAFTA; International Economic institutions: IMF, World Bank, UNCTAD; World Trade Organisation (WTO): Functions and objectives of WTO; Agriculture Agreement; GATS; TRIPS; TRIMS

Accounting and Auditing - Basic accounting principles; concepts and postulates; Partnership Accounts: Admission, Retirement, Death, Dissolution and Insolvency of partnership firms; Corporate Accounting: Issue, forfeiture and reissue of shares; Liquidation of companies; Acquisition, merger, amalgamation and reconstruction of companies; Holding company accounts; Cost and Management Accounting: Marginal costing and Break-even analysis; Standard costing; Budgetary control; Process costing; Activity Based Costing (ABC); Costing for decision-making; Life cycle costing, Target costing, Kaizen costing and JIT; Financial Statements Analysis: Ratio analysis; Funds flow Analysis; Cash flow analysis; Human Resources Accounting; Inflation Accounting; Environmental Accounting; Indian Accounting Standards and IFRS; Auditing: Independent financial audit; Vouching; Verification and valuation of assets and liabilities; Audit of financial statements and audit report; Cost audit; Recent Trends in Auditing: Management audit; Energy audit; Environment audit; Systems audit; Safety audit

Business Economics - Meaning and scope of business economics, Objectives of business firms; Demand analysis: Law of demand; Elasticity of demand and its measurement; Relationship between AR and MR; Consumer behavior: Utility analysis; Indifference curve analysis; Law of Variable Proportions: Law of Returns to Scale; Theory of cost: Short-run

and long-run cost curves; Price determination under different market forms: Perfect competition; Monopolistic competition; Oligopoly- Price leadership model; Monopoly; Price discrimination' Pricing strategies: Price skimming; Price penetration; Peak load pricing.

Business Finance - Scope and sources of finance; Lease financing; Cost of capital and time value of money, Capital structure; Capital budgeting decisions: Conventional and scientific techniques of capital budgeting analysis; Working capital management; Dividend decision: Theories and policies; Risk and return analysis; Asset securitization; International monetary system; Foreign exchange market; Exchange rate risk and hedging techniques; International financial markets and instruments: Euro currency; GDRs; ADRs; International arbitrage; Multinational capital budgeting.

Business Management and Human Resource Management - Principles and functions of management; Organization structure: Formal and informal organizations; Span of control; Responsibility and authority: Delegation of authority and decentralization; Motivation and leadership: Concept and theories; Corporate governance and business ethics; Human resource management: Concept, role and functions of HRM; Human resource planning; Recruitment and selection; Training and development; Succession planning; Compensation management: Job evaluation; Incentives and fringe benefits; Performance appraisal including 360 degree performance appraisal; Collective bargaining and workers' participation in management; Personality: Perception; Attitudes; Emotions; Group dynamics; Power and politics; Conflict and negotiation; Stress management; Organizational Culture: Organizational development and organizational change.

Banking and Financial Institutions - Overview of Indian financial system -Types of banks: Commercial banks; Regional Rural Banks (RRBs); Foreign banks; Cooperative banks; Reserve Bank of India: Functions; Role and monetary policy management; Banking sector reforms in India: Basel norms; Risk management; NPA management; Financial markets: Money market; Capital market; Government securities market; Financial Institutions: Development Finance Institutions (DFIs); Non-Banking Financial Companies (NBFCs); Mutual Funds; Pension Funds; Financial Regulators in India; Financial sector reforms including financial inclusion; Digitisation of banking and other financial services: Internet banking; mobile banking; Digital payments systems; Insurance: Types of insurance- Life and Non-life insurance; Risk classification and management; Factors limiting the insurability of risk; Re-insurance; Regulatory framework of insurance- IRDA and its role.

Marketing Management - Marketing: Concept and approaches; Marketing channels; Marketing mix; Strategic marketing planning; Market segmentation, targeting and

positioning; Product decisions: Concept; Product line; Product mix decisions; Product life cycle; New product development; Pricing decisions: Factors affecting price determination; Pricing policies and strategies; Promotion decisions: Role of promotion in marketing; Promotion methods - Advertising; Personal selling; Publicity; Sales promotion tools and techniques; Promotion mix; Distribution decisions: Channels of distribution; Channel management; Consumer Behaviour; Consumer buying process; factors influencing consumer buying decisions; Service marketing, Trends in marketing: Social marketing; Online marketing; Green marketing; Direct marketing; Rural marketing; CRM; Logistics management.

Legal Aspects of Business - Indian Contract Act, 1872: Elements of a valid contract; Capacity of parties; Free consent; Discharge of a contract; Breach of contract and remedies against breach; Quasi contracts; Special contracts: Contracts of indemnity and guarantee; contracts of bailment and pledge; Contracts of agency; Sale of Goods Act, 1930: Sale and agreement to sell; Doctrine of Caveat Emptor; Rights of unpaid seller and rights of buyer; Negotiable Instruments Act, 1881: Types of negotiable instruments; Negotiation and assignment; Dishonour and discharge of negotiable instruments - The Companies Act, 2013: Nature and kinds of companies; Company formation; Management, meetings and winding up of a joint stock company - Limited Liability Partnership: Structure and procedure of formation of LLP in India - The Competition Act, 2002: Objectives and main provisions - The Information Technology Act, 2000: Objectives and main provisions; Cyber-crimes and penalties - The RTI Act, 2005: Objectives and main provisions - Intellectual Property Rights (IPRs) : Patents, trademarks and copyrights; Emerging issues in intellectual property - Goods and Services Tax (GST): Objectives and main provisions; Benefits of GST; Implementation mechanism; Working of dual GST.

Income-tax and Corporate Tax Planning - Income-tax: Basic concepts; Residential status and tax incidence; Exempted incomes; Agricultural income; Computation of taxable income under various heads; Deductions from Gross total income; Assessment of Individuals; Clubbing of incomes - International Taxation: Double taxation and its avoidance mechanism; Transfer pricing- Corporate Tax Planning: Concepts and significance of corporate tax planning; Tax avoidance versus tax evasion; Techniques of corporate tax planning; Tax considerations in specific business situations: Make or buy decisions; Own or lease an asset; Retain; Renewal or replacement of asset; Shut down or continue operations - Deduction and collection of tax at source; Advance payment of tax; E-filing of income-tax returns.


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PART II - BUSINESS RESEARCH METHODOLOGY:

Introduction to Research - Concept of Research; Approaches to Research - Scientific and Non-scientific Approaches; Types of Research - Applied Research, Fundamental Research, Qualitative Research, Quantitative Research, etc; and Criteria for Good Research. Business Research: Research in Business; Qualities of a good Researcher; Research Process; Review of Literature and Ethics in Business Research.

Research Process and Research Design - Meaning, nature, Pilot Survey; Formulation of Research Problem, Statement of Problem/s; Questionnaire Reliability and Validity Test; Scope of the Study; Generating Hypothesis; Testing Hypothesis; Analyzing and Conclusion, etc. - Classification and Criteria for Good Research Design; Data Collection and Sampling: Primary Data - Observation Method, Group Discussion, Interview Method, Questionnaire Method and Survey Method; and Secondary Data Collection. Sampling: Concept of Sampling; Steps in Sampling; Sampling Techniques - Probability and Non-probability Methods; Sampling Frame; Sampling Unit; Sample Size; and Sampling and Non-sampling Errors, Binomial, Poisson and normal distributions.

Measurement and Scaling - Scaling and its Techniques - Paired Comparison Scale, Likert Scale, Semantic Differential Scale and Thurstone Scale; Measurement and its Techniques - Nominal Scale, Ordinal Scale, Interval Scale and Ratio Scale; Characteristic of sound Measurement and Scaling.

Analysis and Presentation of Data - Data Preparation and Description - Editing, Coding, Classification, Tabulation; Hypothesis Testing - Logic of Hypothesis Testing; Types of Hypothesis; Hypothesis Error; Measures of Central Tendency; Measures of Variation; Measures of Skewness; Statistical Testing Procedure; Types of Sample Tests; Types of Tests - Parametric Test Z-Test, T-Test, Chi-Square Test, One Way ANOVA, Pearson's Correlation and Nonparametric Test - Chi-Square Test, Two Way ANOVA, Factor Analysis; Regression Analysis; Cluster Analysis; and SPSS.

Research Report - Types of Reports - Formal and Informal Report Writing; Criteria for good Research Report; Plagiarism; Target Audience; Pre-research Proposal; Progress Report; Final Report; Guidelines for effective Report Writing; Research Report Format, Types of report, technical reports and Thesis-Bibliography. Ethical Issues in Research-Meaning, Importance, Problems, Citation of Published Material, Ethical Issues Related to Publishing, Plagiarism and Self-Plagiarism, Citation and Acknowledgement Accountability.

Question Paper Pattern

The Ph.D. entrance test QP consists of 100 MCQ and each question carry one marks. Out of 100 questions 60 questions shall be asked from cognate /core papers and 40 questions shall be asked from Business Research Methods.

*The QP pattern may be decided by the university from time to time.


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