

## Syllabus for Commerce Ph.D Entrance Test

### Part A: RESEARCH METHODOLOGY

#### **Unit 1: Research Design**

Business Research: Need, importance and process of business research. Features of good research. Research Design: Classification of research design. Review of literature, formulation of research problem and hypothesis, sample design. Sample techniques: Probability and non-probability. Data collection methods: primary and secondary data. Questionnaire design, attitude measurement scales, pilot study.

#### **Unit 2: Data Processing, Analysis and Report Writing**

Data Processing and Analysis: Editing, coding, data entry, tabulation. Analysis: multivariate, regression, discriminant, factor and cluster analysis. Testing of Hypothesis: Procedure, Tests of significance for small and large samples. Statistical tests- t test, Z test, F tests, ANOVA and Chi-square test. Use of software in analysis of data. Report Writing: Importance and functions of report; Types of report. Essentials of research report. Reference writing style: APA and HBR. Preparation for oral presentation of results. Ethics in research and publication. Plagiarism, citation and acknowledgement, reproducibility and accountability.

### Part B: COMMERCE

#### **Unit 3: Business Environment**

Business environment: Nature and components. Economic environment, political and legal environment, technological environment and global environment. Economic environment: nature and scope of managerial economics; macro-economics and its interface with business and industry; national income; monetary system; fiscal policy; economic growth and development; policies towards economic stability. Evaluation and theories of international business, Integration between countries. WTO. International strategic management. Contemporary issues in business environment.

#### **Unit 4: Human Resource Management**

Nature and scope of HRM, human resource planning, job analysis and design, recruitment and selection, training and development, performance appraisal, compensation, human resource audit, wages and salary policies in India. Contemporary issues in HRM

#### **Unit 5: Accounting**

Management Accounting: Nature, scope and tools, ratio analysis, cash flow and fund flow analysis. Marginal costing, break even analysis, budgeting, variance analysis. Valuation of assets (tangible and intangible), social accounting. Strategic cost management; Nature, importance and technique – target costing, activity based costing and life cycle costing. Value chain, TQM, JIT, BPR.

#### **Unit 6: Financial Management**

Nature, scope and objectives of FM. Cost of capital, capital budgeting, capital structure (includes leverages), capital structure theories, working capital management, dividend policy and theories of dividend policy. Nature and structure of financial system and economic development. Financial intermediaries. Non-banking financial institutions, financial markets and regulatory framework. Financial services

#### **Unit 7: Marketing Management**

Introduction, marketing concepts. nature and environment of marketing. Marketing mix. Segmentation, targeting, positioning. Consumer behavior: Theories and Models. Product, pricing, promotion, and channel management decisions. Marketing research.

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Reddy

  
CHAIRMAN  
Department of Studies and  
Research in Commerce  
Tumkur University

### Unit 8: Information System and Computers

Information system in business, information technology, software, operating system, DBMS, internet Managing e-commerce, e-commerce in India, prediction, prospectus for e-commerce, contemporary electronic concepts. M-commerce and cloud computing.

### Unit 9: Corporate Taxes and Planning & GST

Basic frame work of direct taxation, Tax planning, Company Taxation, Set-off and Carry forward of losses, Deduction under section 80. Tax planning for individuals and corporate sector. Assessment of Firms, Procedure for Assessment, TDS Provisions, Advance Payment of Tax, Refunds, Appeals and Revision. An overview on GST.

### Unit 10: Business Ethics and Corporate Governance

Nature of business ethics; ethical theories; corporate social responsibility; corporate reporting, ethics in marketing, finance. HRM and information technology, Corporate Governance: Nature, scope, models and committees.

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P/12 Reddy

  
CHAIRMAN  
Department of Studies and 24/7/18  
Research in Commerce  
Tumkur University  
TUMKUR - 572103