

TUMKUR UNIVERSITY
Ph.D Entrance Test Syllabus
Department of Studies & Research in COMMERCE

Part – A
Research Methodology

Unit 1: Business Research Design and Data Collection Methods

Business Research: Nature, objectives and need to study business research. Applied and basic research. Scientific research. Features of good research, managerial value of business research. Business research process, Research Design: Types of research design. Review of literature. AI Powered Literature review tools. Formulation of business research problem. Constructs, variables, and hypothesis. Formulation of Hypothesis. Sample and estimation: Concepts, methods of sampling - Probability and Non-probability. Determination of Sample size. Sampling distribution, Central limit theorem. Types of errors, Standard error, statistical estimation. Data Collection and Classification. Primary Data Collection Methods. Attitude Measurement. Levers of data measurement. Criteria for good measurement. Questionnaire design.

Unit 2: Data Processing and Analysis

Data processing-Editing, coding. Reliability test. Data Analysis: Descriptive, univariate, bivariate and multivariate statistical analysis. Measures of central tendency, dispersion, Skewness. Probability approaches, Bayes' theorem. Probability distributions: Binomial, Poisson, and Normal. Inferential Statistics: Parametric and Non-parametric tests. Hypothesis Testing: t-test, z-test, ANOVA, Mann-Whitney test (U-test), Kruska-Wallis Test (H-test), Wilcoxon rank sum test (W-Test), Friedman Test, and Mood's Median Test. Regression Analysis, Pearson Correlation, Spearman Rank Correlation and Chi-Square Test. Discriminant analysis, Factor analysis and Cluster analysis.

Unit 3: Report Writing

Report Writing: Need and types of report writing. Format and Functions of report. Planning report writing, organisation of written report. Oral presentation. Reference writing styles. Application of Excel, SPSS in Business Research. Ethics in research and publication. Plagiarism - Types and plagiarism detecting software. Reference management Software.

Part – B
Cognate Subject

Unit 4: Business Environment and International Business

Business firm-Objectives. Business environment: Concepts and elements. 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 and 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. WTO: Functions and objectives, Agriculture Agreement, GATS, TRIPS, and TRIMS.

Unit 5: Accounting and Auditing

Accounting principles, concepts and postulates. Partnership Accounts: Admission, Retirement, Death, Dissolution and Insolvency of partnership firms. Corporate Accounting: Issue, forfeiture and re-issue 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, TQM, JIT and BPRE. Inflation accounting. Innovations in accounting: Human resource accounting, Corporate social accounting, Environmental accounting, Accounting for intangibles, Forensic accounting. Financial Statements Analysis: Ratio analysis; Funds flow Analysis; Cash flow analysis. Indian Accounting Standards and IFRS. Cost accounting standards. 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, and Safety audit.

Unit 6: Business Economics, Business Finance and Financial Institutions

Business economics: Nature and scope. 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: Skimming, Penetration, and Peak load pricing. Financial management: Objectives, Decisions, Scope and Sources of finance. Lease and Hire purchase financing. Time value of money. Cost of capital. Capital structure, Capital structure and Firm value (theories). Capital budgeting techniques and Risk analysis. Working Capital Management: Cash, Inventory and Receivables management, Working capital finance. Dividend decision: Theories and policies. Risk and Return analysis. Asset securitization. Foreign Exchange Market: Exchange rate, foreign exchange exposure measurement and techniques for managing foreign exchange exposure risk. International financial markets and instruments: Euro currency; GDRs; ADRs. Multinational capital budgeting. Indian financial system: overview, markets-Money, Capital and Government securities market. Types of banks: Commercial, Regional Rural Banks, Foreign and Cooperative banks. RBI: Functions; Role and monetary policy management. Banking sector reforms in India: Basel norms, Risk management, and NPA management. Financial Institutions: Development Finance Institutions, Non-Banking Financial Companies, 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: Life and Non-life insurance, Risk classification and management, Factors limiting the insurability of risk, Re-insurance, IRDA and its role. Financial Journalism.

Unit 7: Business Management and Human Resource Management

Principles and Functions of management. 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. HRM: Concept, role and functions, 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.

Unit 8: 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 and Channel management. Consumer Behaviour: Consumer buying process, factors influencing consumer buying decisions. Service Marketing: Concept, Services marketing Mix, Measuring service quality by SERVQUAL Model. Trends in marketing: Social marketing, Online marketing, Green marketing, Direct marketing, Rural marketing, Meta marketing, Neuromarketing, E-Branding, CRM, E-CRM. Logistics management.

Unit 9: 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. Amendments to Companies Act till 2025. Limited Liability Partnership (LLP): Structure and Procedure of formation of LLP in India. The Competition Act, 2002: Objectives and Main provisions. The Information Technology Act, 2000 with recent amendments: Objectives and Main provisions, Cybercrimes and penalties. The RTI Act, 2005: Objectives and main provisions. Intellectual Property Rights (IPRs): Patents, trademarks and copyrights, Emerging issues in intellectual property. Insolvency and Bankruptcy Code, 2016.

Unit 10: Income-Tax, Corporate Tax Planning, GST and Customs Act

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, Shutdown or continue operations. Deduction and collection of tax at source, Advance payment of tax, E-filing of income-tax returns.

GST: Introduction to Indian GST, Objectives, Merits, and Demerits, Structure of GST (Dual model) – CGST, SGST and IGST. GST Council: Composition, Powers and Functions. CGST Act, 2017- Features and definitions under the CGST Act. Registration and Supply under GST, Supply under GST, Input Tax Credit (ITC) and Valuation under GST, Assessment and Return, Types of Returns Under GST. Customs Act: Introduction to Customs Law, Levy and Exemption, Types of Duty, Classification of Imported and Exported Goods, Valuation under Customs Act, 1962; Warehousing, Duty drawback, Refund, Foreign Trade Policy. Baggage Rules: Special provisions regarding baggage, goods imported and exported by various modes, Offences and Penalties, Adjudication, Appeals, Revision, and Drawback.

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