

## **Syllabus for Ph.D. Entrance Examination: Management and Commerce**

### **Section 1: Business Management**

Management – Concept, Process, Theories and Approaches, Management Roles and Skills

Functions – Planning, Organizing, Staffing, Coordinating and Controlling.

Communication – Types, Process and Barriers.

Decision Making – Concept, Process, Techniques and Tools

Organization Structure and Design – Types, Authority, Responsibility, Centralization, Decentralization and Span of Control

Managerial Economics – Concept & Importance

Demand analysis – Utility Analysis, Indifference Curve, Elasticity & Forecasting

Market Structures – Market Classification & Price Determination

Business Ethics & CSR

Ethical Issues & Dilemma

Corporate Governance

Value Based Organization

### **Section 2: Organizational Behavior & Human Resource Management**

Organizational Behavior – Significance & Theories

Individual Behavior – Personality, Perception, Values, Attitude, Learning and Motivation

Group Behavior – Team Building, Leadership, Group Dynamics

Interpersonal Behavior & Transactional Analysis

Organizational Culture & Climate

Work Force Diversity & Cross Culture Organizational Behavior

Emotions and Stress Management

Human Resource Management – Concept, Perspectives, Influences and Recent Trends

Human Resource Planning, Recruitment and Selection, Induction, Training and Development

Job Analysis, Job Evaluation and Compensation Management

Strategic Role of Human Resource Management

Competency Mapping & Balanced Scoreboard

Career Planning and Development

Performance Management and Appraisal

Organization Development, Change & OD Interventions

Talent Management & Skill Development

Employee Engagement & Work Life Balance

Industrial Relations: Disputes & Grievance Management, Labor Welfare and Social Security

Trade Union & Collective Bargaining

International Human Resource Management – HR Challenge of International Business

### **Section 3: Accounting & Auditing**

Basic accounting principles; concepts

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

### **Section 4: Financial Management**

Value & Returns – Time Preference for Money, Valuation of Bonds and Shares, Risk and Returns;

Capital Budgeting – Nature of Investment, Evaluation, Comparison of Methods; Risk and Uncertainty Analysis

Dividend – Theories and Determination

Mergers and Acquisition – Corporate Restructuring, Value Creation, Merger Negotiations, Leveraged Buyouts, Takeover

Portfolio Management – CAPM, APT

Derivatives – Options, Option Payoffs, Option Pricing, Forward Contracts & Future Contracts

Working Capital Management – Determinants, Cash, Inventory, Receivables and Payables Management, Factoring

International Financial Management, Foreign exchange market

## **Section 5: Strategic Management**

Strategic Management – Concept, Process, Decision & Types

Strategic Analysis – External Analysis, PEST, Porter’s Approach to industry analysis, Internal Analysis – Resource Based Approach, Value Chain Analysis

Strategy Formulation – SWOT Analysis, Corporate Strategy – Growth, Stability, Retrenchment, Integration and Diversification, Business Portfolio Analysis - BCG, GE Business Model, Ansoff’s Product Market Growth Matrix

Strategy Implementation – Challenges of Change, Developing Programs Mckinsey 7s Framework

Marketing – Concept, Orientation, Trends and Tasks, Customer Value and Satisfaction

Market Segmentation, Positioning and Targeting

Product and Pricing Decision – Product Mix, Product Life Cycle, New Product development, Pricing – Types and Strategies

Place and promotion decision – Marketing channels and value networks, advertising and Sales promotion

## **Section 6: Marketing Management**

Consumer and Industrial Buying Behavior: Theories and Models of Consumer Behavior

Brand Management – Role of Brands, Brand Equity, Equity Models, Developing a Branding Strategy; Brand Name Decisions, Brand Extensions and Loyalty

Logistics and Supply Chain Management, Drivers, Value creation, Supply Chain Design, Designing and Managing Sales Force, Personal Selling

Service Marketing – Managing Service Quality and Brands, Marketing Strategies of Service Firms

Customer Relationship Marketing – Relationship Building, Strategies, Values and Process

Retail Marketing – Recent Trends in India, Types of Retail Outlets.

Emerging Trends in Marketing – Concept of e-Marketing, Direct Marketing, Digital Marketing and Green Marketing

## **Section 7: Business Statistics & Research Methods**

Measures of central tendency

Measures of dispersion

Measures of skewness

Correlation and regression of two variables

Probability: Approaches to probability; Bayes' theorem

Probability distributions: Binomial, Poisson and normal distributions

Research: Concept and types; Research designs

Data: Collection and classification of data

Sampling and estimation: Concepts; Methods of sampling - probability and non- probability methods; Sampling distribution; Central limit theorem; Standard error; Statistical estimation

Hypothesis testing: z-test; t-test; ANOVA; Chi-square test; Mann-Whitney test (U- test); Kruskal-Wallis test (H-test); Rank correlation test

Report writing

## **Section 8: Business environment & 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)

Scope and importance of international business; 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.

World Trade Organisation (WTO): Functions and objectives of WTO; Agriculture Agreement; GATS; TRIPS; TRIMS

## **Section 9: 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

## **Section 10: Banking & 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

Digitization 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

## **Section 11: 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.