

PH.D., ELIGIBILITY TEST SYLLABUS - COMMERCE

Unit-I: Accounting:

- a) Accounting Theory, Principles and Standards.
- b) Management Accounting: Human Resource Accounting, Responsibility Accounting, Inflation Accounting.
- c) Analysis of Financial Statements: Ratio Analysis, Funds Flow and Cash Flow Analysis.
- d) Cost Concepts: Process Costing, Activity Based Costing, Absorption Costing, Marginal Costing, Budgetary Control, and Standard Costing.
- e) Balanced Score Card and Economic Value Analysis (EVA).

Unit-II: Financial Management:

- a) Concept, Scope, Objectives and Functions of Financial Management.
- b) Investment Decisions: Capital Budgeting and Working Capital Management
- c) Financing Decisions: Capital Structure, Cost of Capital, Capital Structure Theories and Leverages.
- d) Dividend Decisions: Dividend Policies and Dividend Theories.
- e) Indian Capital Markets and Regulations.

Unit-III: Managerial Economics and Business Environment and Policy:

- a) Economic Profit and Accounting Profit, Economic Optimization.
- b) Demand Analysis, Production Function, Cost Function.
- c) Market Structures: Perfect, Imperfect, Monopoly, Monopolistic, Oligopoly Markets.
- d) Business Environment, Liberalization and Globalization, FDI, WTO and Trade Policy.
- e) Public Sector and Privatization, Mergers and Acquisitions.

Unit-IV: Marketing Management:

- a) Marketing Concepts, Marketing Segmentation, Targeting and Positioning.
- b) Consumer and Organizational Buying behaviour
- c) Product, Price, Promotion and Distribution Management.
- d) Retailing, Online and Direct Marketing.
- e) Marketing Research and Marketing Information System.

Unit-V: Introduction to Organisation and Management

- a) Organisation: Definition and nature of Organisations – Characteristics – Types of organizations: Formal and Informal –
- b) Management: Definition and Characteristics. Management as an Art, Science and Profession.
- c) Concept of efficiency and effectiveness –
- d) Functions of management: Planning, Organisation, Staffing, Leading, and Controlling
- e) Approaches: an overview of Classical, Human Relations and Systems Approaches – Fayol's Principles of Management.

Unit-VI: Organisation Theory and Behaviour:

- a) Understanding Individual and Group Behaviour.
- b) Organisation Structure and Design.
- c) Motivation, Morale and Leadership
- d) Organisational Effectiveness, Change and Culture
- e) Group Dynamics.

Unit-VII: Human Resource Management:

- a) Concept, Significance, Objectives, Scope and Functions of HRM
- b) Concept, Scope, Objectives of Human Resource Development, Brief introduction of Techniques of HRD.
- c) Human Resource Planning, Recruitment and Selection.
- d) Performance Appraisal, Training and Development.
- e) Compensation Management, Participative Management, Trade Unions and Employee Relations.

Unit-VIII: International Business:

- a) Liberalisation, Privatisation and Globalisation.
- b) International Agencies and Agreements- GATT, UNCTAD, IMF, ILO.
- c) Regional Trade Blocks: NAFTA, CACM, SAARC, ASEAN and GCC.
- d) International Business Management.
- e) Foreign Exchange Exposure and International Capital Market.

Unit-IX: Quantitative Techniques for Business Decisions:

- a) Data Collection, Presentation, Analysis, Interpretation and Report Writing.
- b) Correlation and Regression Analysis
- c) Sampling Theory
- d) Probability Distributions
- e) Association of Attributes and Chi-Square Test.

Unit-X: Hypothesis Testing and Statistical Decision Theory

- a) Hypothesis Testing and Test of Significance
- b) Statistical Quality Control
- c) Statistical Decision Theory
- d) Analysis of Variance