

Syllabus of PhD Degree Entrance Examination
Dept. of Commerce
Eswari School of Liberal Arts (ESLA)
SRM UNIVERSITY AP, ANDHRA PRADESH

SECTION – A

Business Statistics and 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 nonprobability methods- Sampling distribution - Central limit theorem - Standard error - Statistical estimation - Hypothesis testing - z-test, t-test, ANOVA - Chi-square test - Mann-Whitney test (Utest) - Kruskal-Wallis test (H-test); Rank correlation test - Report writing

SECTION – B

General 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 - 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

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

SECTION – C

Business Laws, Trade and Commerce:

Indian Contract Act, 1872 - Sale of Goods Act, 1930 - Negotiable Instruments Act, 1881 - The Companies Act, 2013 - Limited Liability Partnership - The Competition Act, 2002 - The Information Technology Act, 2000 - The RTI Act, 2005 - Intellectual Property Rights (IPRs) - Goods and Services Tax (GST) – Consumer Protection Act

Concepts and elements of business environment - 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 - International Economic institutions - IMF, World Bank, UNCTAD - World Trade Organisation (WTO) - Functions and objectives of WTO - Agriculture Agreement – GATS – TRIPS - TRIMS

Income-tax & Auditing: 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 - 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 - Auditing - Independent financial audit; Vouching; Verification and valuation of assets and liabilities - Audit of financial statements and audit report - Cost audit - Energy audit - Environment audit- Systems audit - Safety audit

SECTION – D

Accounting & Finance, Banking & Insurance:

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; Cash & Funds flow Analysis - Human Resources Accounting, Inflation Accounting, Environmental Accounting - Indian Accounting Standards

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

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