

SARGUJA UNIVERSITY, AMBIKAPUR (C. G.)

Ph.D. ENTRANCE EXAM SYLLABUS

SUBJECT - COMMERCE

1. Business Environment

Meaning and Elements of Business Environment

Economic environment, Economic Policies, Economic Planning

Legal environment of Business in India, Competition policy, Consumer protection, Environment protection

Policy Environment : Liberalization, Privatisation and globalisation, Second generation reforms, Industrial policy and implementation. Industrial growth and structural changes

2. Financial & Management Accounting

Basic Accounting concepts, Capital and Revenue, Financial statements

Partnership Accounts : Admission, Retirement, Death, Dissolution and Cash Distribution

Advanced Company Accounts : Issue, forfeiture, Purchase of Business, Liquidation, Valuation of shares, Amalgamation, Absorption and Reconstruction, Holding Company Accounts

Cost and Management Accounting : Ratio Analysis, Funds Flow Analysis, Cash Flow Analysis, Marginal costing and Break-even analysis, Standard costing, Budgetary control, Costing for decision-making

Responsibility accounting

3. Business Economics

Nature and uses of Business Economics, Concept of Profit and Wealth maximization. Demand Analysis and Elasticity of Demand, Indifference Curve Analysis, Law

Utility Analysis and Laws of Returns and Law of variable proportions

Cost, Revenue, Price determination in different market situations : Perfect competition, Monopolistic competition, Monopoly, Price discrimination and Oligopoly, Pricing strategies

4. Business Statistics & Data Processing

Data types, Data collection and analysis, sampling, need, errors and methods of sampling, Normal distribution, Hypothesis testing, Analysis and Interpretation of Data

Correlation and Regression, small sample tests—*t*-test, *F*-test and chi-square test

Data processing—Elements, Data entry, Data processing and Computer applications

Computer Application to Functional Areas—Accounting, Inventory control, Marketing

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5. Business Management

Principles of Management

Planning—Objectives, Strategies, Planning process, Decision-making

Organising, Organisational structure, Formal and Informal organisations, Organisational culture

Staffing

Leading : Motivation, Leadership, Committees, Communication

Controlling

Corporate Governance and Business Ethics

6. Marketing Management

The evolution of marketing, Concepts of marketing, Marketing mix, Marketing environment

Consumer behaviour, Market segmentation

Product decisions

Pricing decisions

Distribution decisions

Promotion decisions

Marketing planning, Organising and Control

7. AUDITING

Introduction : Meaning and objectives of auditing; Types of audit; Internal audit.

Audit Process : Audit programme; Audit note books; Working papers and evidences.

Internal Check System : Internal control. Audit Procedure : Vouching : Verification of assets and liabilities.

Audit of Limited Companies :

Company auditor - Appointment, powers, duties, and liabilities.

Auditor's report - standard report and qualified report.

Special audit of banking companies.

Audit of educational institutions.

Investigation : Investigation; Audit of non profit companies,

Recent Trends in Auditing : Nature and significance of cost audit; Tax audit;

Management audit.

8. Human Resources Management

Concepts, Role and Functions of Human Resource management

Human Resource Planning, Recruitment and Selection

Training and Development, Succession Planning

Compensation : Wage and Salary Administration, Incentive and Fringe benefits, Morale and Productivity

Performance Appraisal

Industrial Relations in India, Health, Safety, Welfare and Social security, Workers' Participation in Management

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9. International Business

Theoretical foundations of international business, Balance of Payments

International liquidity, International Economic Institutions—IMF, World Bank
IFC, IDA, ADB

World Trade Organisation—its functions and policies

Structure of India's foreign trade : Composition and direction, EXIM Bank,
EXIM Policy of India, Regulation and promotion of Foreign Trade

10. Research Methodology

CONCEPT OF RESEARCH : Meaning and characteristics of research, Steps in research process , Types of research - i) Basic, applied and action research ii) Quantitative and qualitative research, Areas of research in concern discipline

SELECTION OF PROBLEM FOR RESEARCH : - Sources of the selection of the problem, Criteria of the selection of the problem, Drafting a research proposal, Meaning and types of variables, Meaning and types of hypotheses.

TOOLS OF RESEARCH - Meaning and general information about construction procedure of (i) Questionnaire, (ii) Interview, (iii) Psychological test, (iv) observation (v) Rating scale (vi) Attitude scale and (vii) check list, Advantages and disadvantages of above tools

SAMPLING - Meaning of population and sample, Importance and characteristics of sample, Sampling techniques - i) Probability sampling : random sampling, stratified random sampling, systematic sampling, cluster sampling ii) Non-probability sampling: incidental sampling, purposive sampling, Quota sampling

METHODS OF RESEARCH - Meaning and conducting procedure of following methods of research: Historical method, Survey method, Case study, Causal comparative method, Developmental methods, Experimental methods

TREATMENT OF DATA - Level of measurements of data, Steps in treatment of data: editing, coding, classification, tabulation, analysis and interpretation of results

WRITING RESEARCH REPORT -- Sections of report: Preliminary section, Content section : various chapters, Supplementary section : appendices, references, abstract, Format and style

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