

**DEPARTMENT OF COMMERCE
PUNJABI UNIVERSITY, PATIALA**

Proposed Syllabus for Ph.D Entrance Test 2022-23

Section-A

(Research Methodology)

1. RESEARCH METHODOLOGY

Research: Objectives, Types of research, Process of Research, Statement of research problem.

Hypothesis: Types, Criteria for Construction of Hypothesis, Data Collection Methods: Primary

Sources: Observation, Interview, Questionnaire, Schedules, Survey; Secondary Sources: Types and sources of locating secondary data and computer assisted information acquisition; Sampling Methods: Probability and non probability methods; sampling frame, sampling design, sampling and non sampling errors, size of a sample; Statistical Analysis of Data: Probability distributions: Binomial, Poisson and Normal distributions. Testing of Hypothesis: Procedure, Measuring power of test; Tests of Hypothesis: Parametric and non parametric tests; report writing.

Section-B

(Subjective)

2. (I) BUSINESS ENVIRONMENT

Elements of Business Environment; Economic Policies: Fiscal, Monetary and EXIM policy; Economic reforms: liberalization, Privatisation, and Globalisation; Second Generation Reforms; Disinvestments in Public sector Enterprises; Foreign direct investment; Consumers Protection Act, FEMA, RTI, Competition Act.

(II) ACCOUNTING

Accounting concepts and conventions, Development of Accounting Standards, Final Accounts & Financial Statement of Companies; Analysis of Financial Statements: Ratio Analysis, Cash flow statement Cost Accounting, Marginal costing, Standard Costing, Variance Analysis & Budgetary control. Cost Management: Concept, Factors affecting cost management; Auditing: Introduction, major influences in the field of auditing, Company Audit, concept of Management and Cost Audit.

(III) BUSINESS AND TAX LAWS

Concept of corporation and legal entity, Formation of Company, Memorandum and Articles of Association, Prospectus, Shares & Share Capital, Management of Companies, Meetings; The Negotiable Instrument Act 1881.

Direct Tax Laws: Definition, exemptions and basis of charge under the Income Tax Act 1961, computation of taxable income under various heads; Assessment of Individuals and Companies; Tax Planning: Methods, Tax Planning for new Business, Tax Planning and Financial Management Decisions.

(IV) FINANCE

Financial System: Its structure and role in economic development; Financial Institutions: Banking System in India, development banks, NBFCS; Financial Markets: Money and capital market in India. Role of Regulatory bodies in Indian Financial System; Investment Management: Risk & Return, Fundamental and Technical Analysis; Financial Management: Investment decisions, Cost of capital, capital structure, working capital management and dividend policy.

(V) MANAGEMENT

Principles and Functions of Management, Motivation, Leadership, Communication, Decision Making, Marketing Management: Consumer Behaviour, product, pricing, physical distribution and promotion decisions; Human Resources Management.