Content for Ph. D. Entrance Test (Commerce Faculty)

Unit I (25%)

1. Marketing Management
   a. Marketing Concepts, Mix, Strategic Marketing, Overview, etc.
   b. Market Analysis and Selection
   c. Product Decision
   d. Pricing Decision
   e. Distribution Channels Decision
   f. Promotion Decision

2. Business Environment
   a. Theoretical Framework of Business Environment
   b. Economic Environment of Business
   c. Political and Legal Environment of Business
   d. Socio-cultural Environment of Business
   e. International and Technological Environment

Unit II (25%)

1. Corporate Financial Accounting
   a. Final Accounts and Financial Statements of Companies
   b. Accounting Issues Related to Amalgamation
   c. Accounting Issues Related to Absorption and Reconstruction of Companies
   d. Lease Accounting
   e. Earnings Per Share

2. Corporate Accounting
   a. Managerial Decisions Making
   b. Liability Management
   c. Analysis and Interpretations of Financial Statements and Final Accounts
   d. Accounting for Holding and Subsidiary Companies
   e. Corporate Governance
Unit III (25%)

1. Business Research
   a. Business Research - Theoretical Framework
   b. Organization of Business Research
   c. Data Collection in Business Research
   d. Data Processing and Analysis in Business Research
   e. Report Writing and Presentation in Business Research

2. Financial Management
   a. Nature, Scope, Goal, Functions, etc. with regards to Financial Management
   b. Capital Budgeting
   c. Cost of Capital
   d. Operating and Financial Leverage
   e. Dividend Policy

Unit IV (25%)

1. Accounting for Managerial Decision
   a. Budget and Budgetary Control
   b. Standard Costing with Variance Analysis
   c. Value Engineering and Value Chain Analysis
   d. Activity Based Costing
   e. Life Cycle Costing
   f. Target Costing

2. Corporate Legal Framework
   a. Indian Companies Act, 1956
   b. FEMA, 2000
   c. SEBI Act, 1992
   d. WTO
   e. Competition Act (Major Provisions)