

# **Kadi Sarva Vishwavidyalaya, Gandhinagar**

**PART-1 (BASIC AWARENESS AND APTITUDE ON RESEARCH) – 50 Marks**

## **PART-2 Syllabus for Ph.D Entrance Test: Commerce (Marks-50)**

### **1. CORPORATE FINANCIAL ACCOUNTING**

- Accounting for issue and redemption of shares and debentures,
- Final accounts and financial statements of companies[As per Companies Act-2013, schedule-3]
- Valuation of goodwill and shares,
- Accounting issues relative to amalgamation[As per accounting standard-14],
- Absorption, and reconstruction of companies,
- Accounting for holding and subsidiary companies, Accounts relating to liquidation of companies,
- Royalty accounts, voyage accounts and investment accounts.
- Accounting standards and IFRS-International financial Reporting Standards.

### **2. ACCOUNTING FOR MANAGERS**

- Introduction to Accounting,
- Accounting Plan and Responsibility Centre,
- Budgeting, Standard Costing and Variance Analysis,
- Marginal Costing and Break-even Analysis,
- Analyzing Financial Statements,
- Contemporary Issues in Management Accounting,
- Reporting to Management
- Accounting Standards (1,2,3,13,14,19 &20) & IFRS
- Cost Accounting
- Management Accounting
- Auditing: Vouching, Verification, Audit Report & Audit Certificate

### **3. MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOUR**

- Schools of Management Thought, Managerial Functions,
- Organizational Behavior,
- Motivation Group Dynamics and Team Development, Leadership, Organizational Conflict,
- Interpersonal and Organizational Communication,
- Organizational Development

#### **4. BUSINESS ENVIRONMENT & INTERNATIONAL BUSINESS MANAGEMENT**

- Concept and Introduction
- Theoretical Framework of Business Environment,
- Economic Environment of Business,
- Political and Legal Environment of Business,
- Socio-Cultural Environment, International and Technological Environment
- International Human Resource Management
- International Marketing Management
- International Financial Management
- Balance of Payment
- WTO- GATS, TRIPS & TRIMS agreement

#### **5. BUSINESS STATISTICS & ITS ANALYSIS**

- Measures of Central tendency
- Measures of Dispersion
- Measures of Skewness
- Univariate Analysis,
- Probability Theory,
- Probability Distributions,
- Statistical Decision Theory,
- Sampling and Data Collection, Data Sources, Statistical Estimation and Testing,
- Non Parametric Tests,
- Correlation and Regression Analysis,
- Index Numbers, Statistical Quality Control
- Hypothesis testing, z-test, t-test, ANOVAs, Chi-sq. test

#### **6. MARKETING MANAGEMENT**

- Introduction, Market Analysis and Selection,
- Product Decisions, Pricing Decisions,
- Distribution Channels and Physical Distribution Decisions,
- Promotion Decisions,
- Marketing Research,
- Issues and Developments in Marketing
- Consumer Behaviour
- Trends in marketing- Social marketing, Online marketing, Green marketing, Direct marketing & Rural marketing

#### **7. FINANCIAL MANAGEMENT**

- Introduction to Financial Management,
- Time value of Money
- Valuation of Bonds & shares
- Capital Budgeting, Cost of Capital,
- Operating and Financial Leverage,
- Capital Structure Theories,
- Dividend Policies,
- Management of Working Capital,
- Management of cash, receivables and inventory.

## **8. CORPORATE TAX PLANNING AND MANAGEMENT**

- Introduction to Tax Management,
- Tax Planning for New Business,
- Tax Planning and Financial Management Decisions,
- Tax Planning and Managerial Decisions,
- Special Tax Provisions,
- Tax Issues Relating to Amalgamation,
- Tax Payment

## **9. STRATEGIC MANAGEMENT**

- Concept of Strategy,
- Strategic Planning & Management
- Environmental Analysis and Diagnosis,
- Strategy Formulation and Choice of Alternatives,
- Functional Strategies,
- Functional Strategies,
- Strategy Implementation,
- Strategy and Structure,
- Strategy Evaluation

## **10. SECURITY ANALYSIS AND PORTFOLIO**

- Investments,
- Financial Assets,
- Security Markets,
- Public Issue,
- Secondary market,
- Valuation of securities,
- Technical Analysis, Efficient Market Hypothesis,
- Portfolio Analysis,
- Capital Market Theory, Portfolio Performance Evaluation

## **11. Banking Operations**

- 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
- Digitization 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

## **12. Indian Ethics & Management**

- Nature and scope of ethics
- Source of ethics in Indian history
- Work ethics and management
- Human behavior and action
- Leadership & motivational model
- Indian ethics and values in modern management
- Business ethics
- Self-efficiency for personal and organizational effectiveness

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