



Mahatma Gandhi University, Nalgonda

Ph.D. Entrance Test 2024

Part B Syllabus of Commerce

**Unit-I: Accounting, Cost & Management Accounting and Financial Management:**

- (a) **Accounting:** Concept - Evolution - Accounting as Information System - Users of Accounting Information - Accounting Principles: Concepts & Conventions - Accounting Standards.
- (b) **Cost Accounting:** Cost Concepts - Marginal Costing, Absorption Costing and Differential Costing - Managerial Application of Marginal Costing- Process Costing.
- (c) **Management Accounting:** Ratio Analysis - Funds Flow Analysis - Cash Flow Analysis - Human Resource Accounting - Responsibility Accounting - Inflation Accounting -

**Unit-II: Financial Management:**

- (a) **Financial Management:** Capital Budgeting Decisions -- Financing Decisions - Dividend Decisions - Working Capital Management.
- (b) **Investment Management:** Indian Capital Markets - Risk and Return Analysis - Portfolio Analysis - Portfolio Selection.

**Unit-III: Managerial Economics and Business Environment:**

- (a) **Demand Analysis:** Individual Demand and Market Demand - Elasticity of Demand - Demand Estimation and Forecasting.
- (b) **Production and Cost Analysis:** Production Function - Law of Diminishing Marginal Returns - Short-run Cost Functions and Long-run Cost Function.
- (c) **Market Structure:** Perfect, Imperfect, Monopoly, Monopolistic, Oligopoly Markets.
- (d) **Liberalisation, Privatisation and Globalisation:** New Economic Policy - Nature and Forms of Privatisation - Stages and Consequences of Globalisation.
- (e) **WTO and Trade Policy:** AOA - GATS - TRIPS - TRIMS - Regional Economic Integration - Regional Trade Agreement - EU - ASEAN - SAARC - NAFTA - BRICS - G20, India's Trade Policy.

#### **Unit-IV: Marketing Management, Organisation Behaviour and Human Resource Management:**

- (a) **Marketing:** Evolution of Marketing Concepts- Production - Product - Marketing Myopia- Selling - Marketing - Societal - Segmenting, Targeting and Positioning -Target Market - Diffused Market - ConcentratedMarket - Clustered Market - Market Segmentation Concept and Bases - Product Positioning - Concept and Bases.
- (b) **Marketing Mix: Product, Price, Promotion and Place.**
- (c) **Marketing Research, Source of Market Information and Marketing-mix Research**
- (d) **Organisational Behaviour:** Understanding Individual Behaviour: Personality - Learning - Perception - Attitude -Individual Behaviour - Group Behaviour: Fundamentals of Groups - Stages of Development - Team Effectiveness - Cohesiveness.
- (e) **Human Resource Management:** Human Resource Planning - Recruitment - Selection - Training - Development - Performance Management - Empowerment - Knowledge Management - Virtual Organisations.

#### **Unit-V: Quantitative Techniques and Research Methodology:**

- (a) **Data Collection, Presentation and Analysis:** Sources of Data: Primary and Secondary Sources - Designing Questionnaire / Schedule - Census Vs. Sampling - Measurement and Scaling - Processing and Presentation of Data Editing - Coding - Classification - Tabulation - Graphic and Diagrammatic Presentation.
- (b) **Hypothesis Testing:** Parametric tests: Z-test, t-test, ANOVA - Non-Parametric tests: Chi-Square, Sign test - Paired Sample Sign Test, Mann-Whitney Test (UTEST), One-Sample Run Test, Kruskal - Wallis test (H-Test), Rank Correlation Test.
- (c) **Statistical Decision Theory:** Nature of Decision - State of Nature - Pay-off Tables - Expected Pay-off - Expected Opportunity Loss - Value of Perfect Information - Types of Decision Situation.
- (d) **Game Theory and Linear Programming:** Characteristics - Two Persons Zero Sum Game - Maximum and Minimax Strategies - Saddle Point - Dominating Strategy - Mixed Strategy - Linear Programming - Graphical Solutions with two variables.
- (e) **Interpretation and Report Writing:-** Interpretation: Essentials - Precautions - Conclusions & Generalisation - Statistical Fallacies - Report Writing: Meaning -Types of Reports - Stages in Preparation of Reports - Characteristics Structure - Documentation - Footnotes and Bibliography.

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