

Kuvempu University Department of Post-Graduate Studies and Research in Commerce Jnana Sahyadri, Shankaraghatta 577 451 (Shivamogga District, Karnataka)

e-mail: departmentofcommerce07@gmail.com

# **Prof. S. Venkatesh** Dean & Chairman, Kuvempu University, Shankaraghatta.

# TIME TABLE FOR Ph.D PROGRAMME ENTRANCE TEST

| Particulars   | Date                     | Time             |
|---|--------------------------|------------------|
| Entrance Test   | 27-07-2023               | 2.00 PM -5.00 PM |
| Announcement of Results and<br>Allotment of Research Supervisor | 01-08-2023 to 05-08-2023 | -                |

#### Note:

- 1. The entrance examination will be held in the Department of Post Graduate Studies and Research in Commerce, Kuvempu University, Jnanasahyadri campus, Shankaraghatta.
- 2. The candidates should report at 1.00 PM on 27-07-2023.
- 3. The Hall Ticket will be send to candidate's E-mail id within 24-07-2023. The candidates have to affix their recent passport size photograph attested to the hall ticket and bring two copies of hall ticket to the entrance test.
- 4. Eligibility Marks for Internal Viva-Voce Minimum for pass in the entrance test shall be 50% of the total marks for which the test is conducted with a relaxation of 5% to SC/ST/OBC (non-creamy layer)/differently abled category candidates. For those candidates who have qualified UGC-JRF/NET/SLET/Teacher Fellowship holder/Inspire Fellowships there shall be no minimum marks for pass in the entrance test.
- 5. The Candidates who have not enclosed the P.G Degree Marks cards/JRF/NET/SLET/Caste certificates (SC, ST, Cat-I, IIA, IIB, IIIA, IIIB,) along with their application, and whose caste or income certificate was expired should bring a copy of the same while appearing for the entrance examination.
- 6. If candidates failed to submit their claimed reservation certificates then such candidature will be treated as GMagainst their claimed reservation
- 7. Mobile phone/Calculator/any other material will not be allowed in the examination hall.
- 8. The Candidates are required to produce valid photo identity proof (Voter ID/Pass Port/Nationalized Bank Pass Book/Aadhar Card/Driving License/ Ration Card) in the examination hall.
- 9. Your candidature is subjected to the fulfilment of eligibility norms and verification of documents. If any information furnished is found incorrect, the candidature is liable for rejection.
- 10. Written test will consist of 20 objective type questions, 08 short notes and 06 essay type questions shall be given, out of which any 05 short notes and 04 essay type questions need to be answered respectively. Each short note and essay type questions carry 6 marks and 10 marks respectively, 50% from the Research Methodology and remaining 50% questions from the cognate subjects.

For any Information Contact:

1. Dr. Raghunandan G -9844009686 2. Dr. Heena Tabasum- 8618018605



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| <b>Consolidated Provisional Approved List of Applications received for<br/>Entrance Test for Ph.D. Programme in Commerce, 2022-23</b> |                                  |                                 |               |                              |                               |   |
|---|----------------------------------|---------------------------------|---------------|------------------------------|-------------------------------|---|
| Sl.No   | Name                             | % of<br>Marks<br>(PG)<br>(CGPA) | Cate-<br>gory | JRF/NET<br>/SLET<br>/M.Phil. | Full<br>Time/<br>Part<br>Time | Remarks   |
| 1.  | Abhishek S                       | 66.19                           | 2A            | NET                          | FT                            | -   |
| 2.  | Adarsha MPM                      | 62.46                           | 3B            | SLET/M.Phil                  | PT                            | -   |
| 3.  | Akash D. S                       | 63.20                           | GM            | SLET                         | PT                            | -   |
| 4.  | Akshatha Sampson                 | 64                              | GM            | -                            | PT                            | -   |
| 5.  | Anthony Nikhil E                 | 64.36                           | 3B            | -                            | PT                            | -   |
| 6.  | Anusha Krishna                   | 62.25                           | SC            | -                            | PT                            | -   |
| 7.  | ArchanaNarayanaGadde             | 76.00                           | GM            | -                            | PT                            | Hard Copy<br>Documents/<br>Certificates Not<br>Enclosed |
| 8.  | Arun Kumar G                     | 63.97                           | SC            | SLET                         | PT                            | -   |
| 9.  | Arun Kumar M.S                   | 67.20                           | GM            | -                            | PT                            | -   |
| 10.   | Ashwini H. B                     | 55.00                           | 3B            | -                            | PT                            | -   |
| 11.   | Bhargavi K. S                    | 63.54                           | 3B            | -                            | РТ                            | 3B Certificate<br>Not Enclosed                          |
| 12.   | Bhavya Krishna Naik              | 65.7                            | GM            | -                            | PT                            | -   |
| 13.   | Bhavya N.R                       | 60.65                           | GM            | -                            | PT                            | -   |
| 14.   | Chaitanya C.M                    | 86.00                           | GM            | SLET                         | PT                            | -   |
| 15.   | ChandrakanthaShenoy              | 60.00                           | GM            | NET/MPhil                    | PT                            | -   |
| 16.   | Chaya L                          | 7.49                            | 3A            | -                            | PT                            | 3A Certificate<br>Not Enclosed                          |
| 17.   | ChethanNaik S                    | 62.62                           | SC            | -                            | FT                            | -   |
| 18.   | Chinmayi A D of<br>RaveendraBhat | 71.27                           | GM            | -                            | FT                            | -   |
| 19.   | Deekshith Kumar                  | 57.3                            | GM            | NET                          | PT                            | -   |
| 20.   | Deepika M                        | 60.80                           | 2A            | NET                          | PT                            | -   |
| 21.   | Dhananjaya U. S                  | 69.12                           | 3B            | -                            | FT                            | -   |
| 22.   | Dinesha A.S                      | 63.35                           | 3A            | SLET                         | FT                            | -   |
| 23.   | Eshwar S.M                       | 59.37                           | 2A            | SLET                         | PT                            | 2A Certificate  |

|     |                       |       |    |              |    | Expired                         |
|-----|-----------------------|-------|----|--------------|----|---------------------------------|
| 24. | Fakruddin             | 68.3  | GM | NET          | PT | -                               |
| 25. | Gajendra M.L          | 74.74 | GM | -            | PT | -                               |
| 26. | Ganashyam             | 67.50 | GM | SLET         | PT | -                               |
| 27. | Ganesha M.R           | 71.32 | 3A | SLET         | PT | 3A Certificate<br>Not Enclosed  |
| 28. | Gayathri N.M          | 66.04 | SC | NET          | PT |                                 |
| 29. | Gurubasavaraj K       | 7.43  | 3B | NET          | PT | _                               |
| 30. | Guruprasad            | 65.08 | GM | NET/SLET     | PT |                                 |
| 31. | Guruprasad B          | 60.00 | GM | SLET         | PT |                                 |
| 32. | Gururaj N             | 67.10 | GM | SLET         | PT |                                 |
| 33. | Harish Shetty         | 66.08 | 3B | NET          | PT |                                 |
| 34. | Harisha C.P           | 77.89 | SC | -            | PT |                                 |
| 35. | Hemanth Kumar         | 66.03 | 3A | _            | PT | _                               |
| 36. | Jeevanraj             | 64.35 | 2A | NET/SLET     | PT |                                 |
| 37. | Kavitha J             | 80.25 | 3A | -            | PT |                                 |
| 38. |                       | 63.3  | SC | SLET         | PT | SLET                            |
| 50. |                       | 05.5  | be | <b>SEL</b> I | 11 | Certificate Not                 |
|     | Kavitha M. L          |       |    |              |    | Enclosed                        |
| 39. | Kavya H. A            | 65.50 | 3A | NET/KSET     | PT | -                               |
| 40. | Kavya R               | 65.77 | 2A | SLET         | PT | -                               |
| 41. |                       | 68.58 | 3A | -            | PT | 3A Certificate                  |
|     | Kavyashree S          |       |    |              |    | Not Enclosed                    |
| 42. | Keerappa N. Bhajantri | 62.4  | SC | NET          | PT | -                               |
| 43. | Kirana V.K            | 61.43 | 3A | SLET         | FT | -                               |
| 44. | Kumar D               | 56.37 | SC | NET          | PT | -                               |
| 45. | Latha S.K             | 60.00 | 2A | -            | PT | -                               |
| 46. | Lokegowda D.K         | 7.89  | GM | NET          | PT | -                               |
| 47. | MahanteshMudhol       | 55.6  | GM | NET          | РТ | NET Certificate<br>Not Enclosed |
| 48. | Mahesh B.S            | 69.28 | SC | NET/SLET     | PT | -                               |
| 49. | Mamatha M. K          | 69.83 | 3A | -            | PT | -                               |
| 50. | Mamatha N.Y           | 7.38  | 3B | -            | FT | -                               |
| 51. | Manasa D.S            | 58.4  | 2A | -            | PT | -                               |
| 52. | Manjunatha B          | 64.60 | 3B | SLET         | PT | -                               |
| 53. | Manjunatha D. S       | 64.5  | GM | SLET         | PT | -                               |
| 54. | Manjunatha S          | 62.00 | SC | SLET         | PT | _                               |
| 55. | Meghana G             | 64.86 | ST | -            | PT | _                               |
| 56. | Meghashree            | 75.50 | 2A | -            | PT | -                               |
| 57. | Murthy S.R            | 57.70 | GM | NET          | PT | -                               |
| 58. | Nagesha K             | 66.77 | 2A | SLET         | PT | -                               |
| 59. | NandiniMaladakar      | 6.20  | 2A | SLET         | PT | -                               |
| 60. | Nanditha T H          | 70.07 | GM | NET          | PT | -                               |
| 61. | Narasimhamurthy P     | 66.35 | SC | SLET         | PT | -                               |
| 62. | Nisha A V             | 66.81 | 2A | -            | PT | -                               |
| 63. | Niveditha U.Y         | 62.19 | ST | -            | FT | -                               |
| 64. | Palaiah N             | 55.88 | ST | -            | PT | -                               |

| Pooja K.E<br>Prakash C.P<br>Pramod Kumar<br>Prashanth Kumar H<br>Praveen Kumar M | 61.95<br>59.42<br>62.85   | 3A  | -  | PT   | 3A Certificate   |
|--|---|---|--|--|--|
| Pramod Kumar<br>Prashanth Kumar H<br>Praveen Kumar M                             |   | ~ ~   |  |  | <b>T</b> 11 1  |
| Prashanth Kumar H<br>Praveen Kumar M   |   | ~ ~ ~   |  |  | Invalid  |
| Praveen Kumar M  | 62.85   | SC  | -  | PT   | -  |
|  | 02.00   | GM  | NET/MPhil  | PT   | -  |
| D I I I TD   | 66.77   | SC  | NET  | PT   | -  |
| Pruthviraj T D   | 60.35   | 3B  | SLET   | PT   | -  |
| Purushothama   | 70.62   | GM  | NET/SLET   | PT   | -  |
|  | 56.5  | CAT-1   | SLET   | PT   | CAT-I  |
|  |   |   |  |  | Certificate Not  |
| PushpaNaik   |   |   |  |  | Enclosed   |
| Rachana B.S  | 70.80   | GM  | -  | FT   | -  |
| Raghavendra H. N   | 67.46   | SC  | SLET   | PT   | -  |
| Raghavendra K. Adhyapak  | 73.95   | GM  | SLET   | PT   | -  |
|  | 67.63   | 2A  | NET/SLET   | PT   | 2A Certificate   |
|  |   |   |  |  | Not Enclosed   |
|  |   |   |  |  | PG Marks Card  |
| Raghuveera V.H   |   |   |  |  | Not Enclosed   |
|  | 63.13   | 2A  | -  | FT   | 2A Certificate   |
|  |   |   |  | <b>FT</b>  | Expired  |
|  |   |   |  |  |  |
|  |   |   |  |  | -  |
|  |   |   |  |  | -  |
|  |   |   |  |  | -  |
| Ravikumar G  |   |   |  |  | -  |
| Rekha P  | 61.76   | CAT-I   | NET  | PT   | NET Certificate<br>Not Enclosed  |
| Rohini C. R  | 74.31   | CAT-I   | -  | PT   | -  |
| Salma P. K   | 61.37   | 2B  | -  | РТ   | 2B Certificate<br>Expired  |
| Samuel   | 80.55   | 3B  | NET/SLET   | PT   | -  |
|  |   |   |  |  | SLET   |
|  |   | ~~ -  |  |  | Certificate Not  |
| Sangeetha S  |   |   |  |  | Enclosed   |
| Sanjivini V Nidavani   | 73.64   | 3B  | -  | PT   | -  |
| SanjotaSirasangi   | 63.80   | CAT-I   | M.Phil.  | PT   | -  |
| Sapna S  | 66.67   | ST  | NET  | FT   | -  |
| Sathish V  | 60.93   | 2A  | -  | PT   | -  |
| Sathisha M   | 64.35   | SC  | NET/MPhil  | PT   | -  |
| SavitaNeelannavar  | 67  | 2A  | -  | FT   | -  |
|  |   |   | NET  |  | _  |
|  |   |   | _  |  | -  |
|  |   |   | _  |  | -  |
| -  |   |   | SLET   |  | -  |
| ShivaKumai Dangei  |   |   |  |  | 2A Certificate   |
| Shreedhar G Badiger  | 00.4  |   | NOLI   | 11   | Not Enclosed   |
|  | 67.63   | 3B  | _  | РТ   | 3B Certificate   |
| Shreekanth E. S  | 07.05   |   |  |  | Not Enclosed   |
|  | Rachana B.S<br>Raghavendra H. N<br>Raghavendra K. Adhyapak<br>Raghuveera V.H<br>Rahul H.R<br>RakeshHosmani<br>Ramachandrappa B.M<br>Rangaswamy R<br>Raveesh R<br>Ravikumar G<br>Rekha P<br>Rohini C. R<br>Salma P. K<br>Samuel<br>Sangeetha S<br>Sanjivini V Nidavani<br>SanjotaSirasangi<br>Sapna S<br>Sathish V<br>Sathisha M | Rachana B.S70.80Raghavendra H. N67.46Raghavendra K. Adhyapak73.9567.6367.63Raghuveera V.H63.13Rahul H.R63.13RakeshHosmani65.50Ramachandrappa B.M65.54Rangaswamy R57.22Raveesh R67Ravikumar G61.97Rekha P61.76Rekha P61.37Salma P. K64.73Sangeetha S64.73Sangeetha S63.80SanjotaSirasangi63.80Sapna S66.67Sathish V60.93Sathisha M64.35SavitaNeelannavar67Shankara M65.67ShashikanthNadig52.10ShivakumarBaliger70.10Shreedhar G Badiger67.63 | Rachana B.S70.80GMRaghavendra H. N67.46SCRaghavendra K. Adhyapak73.95GM67.632A67.632ARaghuveera V.H63.132ARakeshHosmani65.502ARamachandrappa B.M65.54STRangaswamy R57.22SCRaveesh R67SCRavikumar G61.97STRohini C. R74.31CAT-1Rahuel P. K61.372BSamuel80.553BGarageetha S64.73STSangeetha S66.67STSanjivini V Nidavani73.643BSanjotaSirasangi63.80CAT-1Sapna S66.67STSathisha M64.35SCSavitaNeelannavar672AShankara M65.67GMSharatUppar56.67CAT-1ShashikanthNadig52.10GMShivakumarBaliger70.102AShreedhar G Badiger67.633B | Rachana B.S70.80GM-Raghavendra H. N67.46SCSLETRaghavendra K. Adhyapak73.95GMSLETRaghavendra K. Adhyapak73.95GMSLETRaghuveera V.H67.632ANET/SLETRahul H.R63.132A-RakeshHosmani65.502ANET/SLETRamachandrappa B.M65.54STNETRangaswamy R57.22SCNET/SLETRaveesh R67SCSLETRavikumar G61.97STSLETRekha P61.76CAT-INETSalma P. K64.73STSLETSangeetha SSanjivini V Nidavani73.643B-Sanjivini V Nidavani73.643B-Sanja S66.67STNETSathish M64.35SCNET/MPhilSantuReelannavar672A-Shankara M65.67GMNETShashikanthNadig52.10GM-ShivakumarBaliger70.102ASLETShreedhar G Badiger67.633B- | Rachana B.S70.80GM-FTRaghavendra H. N67.46SCSLETPTRaghavendra K. Adhyapak73.95GMSLETPTRaghuveera V.H67.632ANET/SLETPTRashul H.R63.132A-FTRamachandrappa B.M65.502ANET/SLETPTRangaswamy R57.22SCNET/SLETPTRaveesh R67SCSLETPTRavesh R61.76CAT-INETPTRavikumar G61.77STSLETPTSamuel80.553BNET/SLETPTSangeetha SPTSanjotaSirasangi63.80CAT-IM.Phil.PTSanjotaSirasangi66.67STNETPTSankara M66.67STNETPTSankara M65.67GMNETPTSankara M65.67GMNETPTShreedan G Badiger70.102ASLETPTShreedhar G Badiger67.633B-PTShreedhar G Badiger67.633B-PT |

| 100. | Shruthi C.S             | 81.58 | ST    | -          | PT | -               |
|------|-------------------------|-------|-------|------------|----|-----------------|
| 101. |                         | 66.85 | 2A    | SLET       | PT | SLET            |
|      |                         |       |       |            |    | Certificate Not |
|      | Shruthi K               |       |       |            |    | Enclosed        |
| 102. | ShwethaJ.Rao            | 7.73  | 2A    | NET/SLET   | PT | -               |
| 103. | Shwetha N.S             | 75.16 | 2A    | -          | PT | -               |
| 104. | Sinchana K.S            | 68.96 | GM    | -          | FT | -               |
| 105. | Smitha B                | 74.74 | 3A    | SLET       | PT | -               |
| 106. | Somashekara C.N         | 62.75 | GM    | NET        | PT | -               |
| 107. | Somashekhar T.H         | 63.73 | GM    | NET/SLET   | PT | -               |
| 108. |                         | 69.28 | 2A    | -          | PT | 2A Certificate  |
|      | Souparnika              |       |       |            |    | Not Enclosed    |
| 109. |                         | 55.00 | 3A    | NET        | PT | 3A Certificate  |
|      | Sowmya B .K             |       |       |            |    | Expired         |
| 110. | SowparnikaUmesh B       | 67.27 | GM    | -          | PT | -               |
| 111. | Srinivasa C             | 65.62 | SC    | SLET       | FT | -               |
| 112. | Srujana A Joshi         | 69.68 | GM    | -          | PT | -               |
| 113. | Srushti S               | 60.85 | SC    | -          | FT | -               |
| 114. | Sukanya M.C             | 64.65 | 2A    | -          | PT | -               |
| 115. | Suman K.K               | 76.84 | 3A    | SLET       | FT | -               |
| 116. | Sundara B.N             | 73.68 | GM    | NET/SLET   | PT | -               |
| 117. | Sunil Naik S            | 64.85 | SC    | NET        | PT | -               |
| 118. | Supriya S               | 67.65 | GM    | -          | FT | -               |
| 119. | Sushma M.               | 68.63 | 3A    | SLET/MPhil | PT | -               |
| 120. | Swamy S.L.R             | 72.53 | ST    | -          | FT | -               |
| 121. |                         | 61.58 | 2B    | -          | PT | 2B Certificate  |
|      | Taniya Sameen           |       |       |            |    | Expired         |
| 122. | Tasleema Jorum          | 68.10 | 2B    | MPhil      | PT | -               |
| 123. | Tejaswini P             | 67.23 | GM    | -          | PT | -               |
| 124. | Theja G                 | 65.00 | SC    | SLET       | FT | -               |
| 125. | Ullasdev V Dodamani     | 66.75 | SC    | -          | FT | -               |
| 126. | UmeshKubusad            | 64.71 | 3B    | SLET       | PT | -               |
| 127. | Usha K                  | 68.95 | GM    | NET        | PT | -               |
| 128. | Veena M                 | 63.96 | GM    | SLET/NET   | PT | -               |
| 129. | Veeresh Y Danappagoudra | 67.5  | 3B    | SLET       | FT | -               |
| 130. | Vinaya D.M              | 69.40 | CAT-1 | -          | PT | -               |
| 131. | VinayakMirajkar         | 7.36  | GM    | NET        | FT | -               |
| 132. | Vishnu Deshpande        | 67.16 | GM    | -          | PT |                 |
| 133. | Vittala                 | 75.30 | 2A    | SLET       | FT | -               |
| 134. | Yogesh N                | 58.4  | GM    | -          | PT | -               |

---- SD ----

(Prof. S. Venkatesh) CHAIRMAN



**Department of Post-Graduate Studies and Research in Commerce** 

Jnana Sahyadri, Shankaraghatta 577 451 (Shivamogga District, Karnataka)

# <u>COMMERCE</u> Ph.D Entrance Exam Syllabus Research Methodology

Unit – 1: **Introduction**: Meaning and Significance of Research; Approaches to Research

- Scientific and Non-scientific Approaches; Types of Research - Applied Research, Fundamental Research, Qualitative Research, Quantitative Research, *etc*; and Criteria for Good Research.

Business Research: Research in Business; Qualities of a good Researcher; Researcher and Manager Relationship; Research Process; Business Research Request and Proposal; and Ethics in Business Research.

Unit – 2: **Research Process and Research Design**: Pilot Survey; Formulation of Research Problem, Statement of Problem/s; Questionnaire Reliability and Validity Test; Scope of the Study; Generating Hypothesis; Testing Hypothesis; Analyzing and Conclusion, *etc*.

Concept of Research Design - Classification of Research Design; and Criteria for Good Research Design.

Unit – 3: **Collection of Data and Sampling**: Primary Data - Observation Method, Group Discussion, Interview Method, Questionnaire Method and Survey Method; and Secondary Data Collection.

Sampling: Concept of Sampling; Steps in Sampling; Sampling Techniques -Probability and Non-probability Methods; Sampling Frame; Sampling Unit; Sample Size; and Sampling and Non-sampling Errors.

- Unit 4: **Measurement and Scaling:** Scaling and its Techniques Paired Comparison Scale, Likert Scale, Semantic Differential Scale and Thurstone Scale; Measurement and its Techniques - Nominal Scale, Ordinal Scale, Interval Scale and Ratio Scale; and Characteristic of sound Measurement and Scaling
- Unit 5: Analysis and Presentation of Data: Data Preparation and Description -Editing, Coding, Classification, Tabulation; Hypothesis Testing - Logic of Hypothesis Testing; Types of Hypothesis; Hypothesis Error; Measures of Central Tendency; Measures of Variation; Measures of Skewness; Statistical Testing Procedure; Types of Sample Tests; Types of Tests - Parametric Test-

Z-Test, T-Test, Chi-Square Test, One Way ANOVA, Pearson's Correlation and Non-parametric Test - Chi-Square Test, Two Way ANOVA, Wilcoxon Test, Nann-Whiteney Test, Friedman Test, Kruskal-Wallis Test and their Calculations; Factor Analysis; Regression Analysis; Cluster Analysis; and SPSS.

Unit – 6: Research Report: Types of Reports - Formal and Informal Report Writing; Criteria for good Research Report; Plagiarism; Target Audience; Pre-research Proposal; Progress Report; Final Report; Guidelines for effective Report Writing; Research Report Format; Instruction Manuals; Pre-Size Writing and Reporting; Final Presentation of a Report; and Practical Case Studies.

#### **CORE SUBJECTS OF M.COM**

#### **Unit 1: Business Environment and International Business**

- Concepts and elements of business environment: Economic environment- Economic systems, Economic policies(Monetary and fiscal policies); Political environment-Role of government in business; Legal environment- Consumer Protection Act, FEMA; Socio-cultural factors and their influence on business; Corporate Social Responsibility(CSR)
- Scope and importance of international business; Globalization and its drivers; Modes of entry into internationalbusiness
- Theories of international trade; Government intervention in international trade; Tariff and non-tariff barriers; India's foreign tradepolicy
- Foreign direct investment (FDI) and Foreign portfolio investment (FPI); Types of FDI, Costs and benefits of FDI to home and host countries; Trends in FDI; India's FDIpolicy
- Balance of payments (BOP): Importance and components of BOP
- Regional Economic Integration: Levels of Regional Economic Integration; Trade creation and diversion effects; Regional Trade Agreements: European Union (EU), ASEAN, SAARC,NAFTA
- International Economic institutions: IMF, World Bank, UNCTAD
- World Trade Organisation (WTO): Functions and objectives of WTO; Agriculture Agreement; GATS; TRIPS;TRIMS

# **Unit 2: Accounting and Auditing**

- Basic accounting principles; concepts andpostulates
- Partnership Accounts: Admission, Retirement, Death, Dissolution and Insolvency of partnershipfirms
- Corporate Accounting: Issue, forfeiture and reissue of shares; Liquidation of companies; Acquisition, merger, amalgamation and reconstruction of companies
- Holding companyaccounts
- Cost and Management Accounting: Marginal costing and Break-even analysis; Standard costing; Budgetary control; Process costing; Activity Based Costing (ABC); Costing for decision-making; Life cycle costing, Target costing, Kaizen costing and JIT
- Financial Statements Analysis: Ratio analysis; Funds flow Analysis; Cash flow analysis
- Human Resources Accounting; Inflation Accounting; EnvironmentalAccounting
- Indian Accounting Standards and IFRS
- Auditing: Independent financial audit; Vouching; Verification ad valuation of assets and liabilities; Audit of financial statements and audit report; Costaudit
- Recent Trends in Auditing: Management audit; Energy audit; Environment audit; Systems audit; Safetyaudit

# **Unit 3: Business Economics**

- Meaning and scope of businesseconomics
- Objectives of businessfirms
- Demand analysis: Law of demand; Elasticity of demand and its measurement; Relationship between AR and MR
- Consumer behavior: Utility analysis; Indifference curveanalysis
- Law of Variable Proportions: Law of Returns toScale
- Theory of cost: Short-run and long-run costcurves
- Price determination under different market forms: Perfect competition; Monopolistic competition; Oligopoly- Price leadership model; Monopoly; Pricediscrimination
- Pricing strategies: Price skimming; Price penetration; Peak loadpricing

### **Unit 4: Business Finance**

- Scope and sources of finance; Leasefinancing
- Cost of capital and time value of money
- Capitalstructure
- Capital budgeting decisions: Conventional and scientific techniques of capital budgetinganalysis
- Working capital management; Dividend decision: Theories andpolicies
- Risk and return analysis; Assetsecuritization
- International monetarysystem
- Foreign exchange market; Exchange rate risk and hedgingtechniques
- International financial markets and instruments: Euro currency; GDRs; ADRs
- International arbitrage; Multinational capital budgeting

#### **Unit 5: Business Statistics and Research Methods**

- Measures of centraltendency
- Measures of dispersion
- Measures of skewness
- Correlation and regression of twovariables
- Probability: Approaches to probability; Bayes'theorem
- Probability distributions: Binomial, poisson and normaldistributions

#### Unit 6: Business Management and Human Resource Management

- Principles and functions of management
- Organization structure: Formal and informal organizations; Span ofcontrol
- Responsibility and authority: Delegation of authority and decentralization
- Motivation and leadership: Concept and theories
- Corporate governance and businessethics
- Human resource management: Concept, role and functions of HRM; Human resource planning; Recruitment and selection; Training and development; Successionplanning
- Compensation management: Job evaluation; Incentives and fringebenefits
- Performance appraisal including 360 degree performance appraisal
- Collective bargaining and workers' participation inmanagement
- Personality: Perception; Attitudes; Emotions; Group dynamics; Power and politics; Conflict and negotiation; Stressmanagement
- Organizational Culture: Organizational development and organizationalchange

# **Unit 7: Banking and Financial Institutions**

- Overview of Indian financial system
- Types of banks: Commercial banks; Regional Rural Banks (RRBs); Foreign banks; Cooperativebanks
- Reserve Bank of India: Functions; Role and monetary policymanagement
- Banking sector reforms in India: Basel norms; Risk management; NPAmanagement
- Financial markets: Money market; Capital market; Government securitiesmarket
- Financial Institutions: Development Finance Institutions (DFIs); Non-Banking Financial Companies (NBFCs); Mutual Funds; Pension Funds
- Financial Regulators inIndia
- Financial sector reforms including financial inclusion
- Digitisation of banking and other financial services: Internet banking; mobile banking; Digital paymentssystems
- 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 itsrole

## **Unit 8: Marketing Management**

- Marketing: Concept and approaches; Marketing channels; Marketing mix; Strategic marketing planning; Market segmentation, targeting and positioning
- Product decisions: Concept; Product line; Product mix decisions; Product life cycle; New productdevelopment
- Pricing decisions: Factors affecting price determination; Pricing policies and strategies
- Promotion decisions: Role of promotion in marketing; Promotion methods -Advertising; Personal selling; Publicity; Sales promotion tools and techniques; Promotionmix
- Distribution decisions: Channels of distribution; Channelmanagement
- Consumer Behaviour; Consumer buying process; factors influencing consumer buyingdecisions
- Servicemarketing
- Trends in marketing: Social marketing; Online marketing; Green marketing; Direct marketing; Rural marketing;CRM
- Logisticsmanagement

#### Unit 9: Legal Aspects of Business

- Indian Contract Act, 1872: Elements of a valid contract; Capacity of parties; Free consent; Discharge of a contract; Breach of contract and remedies against breach; Quasicontracts;
- Special contracts: Contracts of indemnity and guarantee; contracts of bailment and pledge; Contracts of agency
- Sale of Goods Act, 1930: Sale and agreement to sell; Doctrine of Caveat Emptor; Rights of unpaid seller and rights of buyer
- Negotiable Instruments Act, 1881: Types of negotiable instruments; Negotiation and assignment; Dishonour and discharge of negotiableinstruments
- The Companies Act, 2013: Nature and kinds of companies; Company formation; Management, meetings and winding up of a joint stockcompany
- Limited Liability Partnership: Structure and procedure of formation of LLP inIndia
- The Competition Act, 2002: Objectives and mainprovisions
- The Information Technology Act, 2000: Objectives and main provisions; Cyber crimes and penalties
- The RTI Act, 2005: Objectives and mainprovisions
- Intellectual Property Rights (IPRs) : Patents, trademarks and copyrights; Emerging issues in intellectual property
- Goods and Services Tax (GST): Objectives and main provisions; Benefits of GST; Implementation mechanism; Working of dualGST

# Unit 10: Income-tax and Corporate Tax Planning

- Income-tax: Basic concepts; Residential status and tax incidence; Exempted incomes; Agricultural income; Computation of taxable income under various heads; Deductions from Gross total income; Assessment of Individuals; Clubbing ofincomes
- International Taxation: Double taxation and its avoidance mechanism; Transfer pricing
- Corporate Tax Planning: Concepts and significance of corporate tax planning; Tax avoidance versus tax evasion; Techniques of corporate tax planning; Tax considerations in specific business situations: Make or buy decisions; Own or lease an asset; Retain; Renewal or replacement of asset; Shut down or continueoperations
- Deduction and collection of tax at source; Advance payment of tax; E-filing of income-tax returns.

Question Paper shall be divided into Three Sections *viz.*, Section – I (Objective Type Questions/MCQs), Section – II (Conceptual/Analytical/Application), and Section – III (Conceptual/Analytical/Application).

Section – I: Maximum Marks: 20

Twenty objective type questions/multiple choice questions and the students have to answer all the twenty questions. Each question carries one mark.

Section – II: Maximum Marks: 30

Five questions shall be answered out of Eight questions. Each questions carries Six marks.

Section – III: Maximum Marks: 40

Four questions shall be answered out of Six questions. Each Questions carries Ten Marks.