

## Ph.D. Entrance Test Syllabus for Ph.D. in Commerce

The PET (Ph.D. Entrance Test) for Ph.D. in Commerce consists of two parts:

- Part I: Research Methodology (50 marks) and
- Part II: Subject Specific (Related to Commerce for 50 marks)

**Total Marks for Entrance Test: 100 Marks**

### SYLLABUS

#### Part I: Research Methodology (50 Marks)

##### 1. Foundations of Research:

Meaning, Objectives, Motivation, Utility. Concept of theory, empiricism, deductive and inductive theory. Characteristics of scientific method - Understanding the language of research - Concept, Construct, Definition, Variable. Research Process

Review of Literature, Problem Identification & Formulation - Management Question - Research Question - Investigation Question - Measurement Issues - Hypothesis - Qualities of a good Hypothesis - Null Hypothesis & Alternative Hypothesis. Hypothesis Testing - Logic & Importance

##### 2. Research Design and Approaches:

Concept and Importance in Research - Features of a good research design - Exploratory Research Design - concept, types and uses, Descriptive Research Designs - concept, types and uses. Experimental Design: Causal relationships, Concept of Independent & Dependent variables, concomitant variable, extraneous variable, Treatment, Control group.

Qualitative and quantitative research: Qualitative research - Quantitative research - Concept of measurement, causality, generalization, replication. Merging the two approaches.

##### 3. Measurement & Scaling

Concept of measurement- what is measured? Problems in measurement in management research - Validity and Reliability. Levels of measurement - Nominal, Ordinal, Interval, Ratio.

Attitude Scaling Techniques: Concept of Scale - Rating Scales viz. Likert Scales, Semantic Differential Scales, Constant Sum Scales, Graphic Rating Scales - Ranking Scales - Paired Comparison & Forced Ranking.

##### 4. Sampling and Data Collection:

Sampling: Concepts of Statistical Population, Sample, Sampling Frame, Sampling Error, Sample Size, Non-Response. Characteristics of a good sample. Probability Sample - Simple Random Sample,

Systematic Sample, Stratified Random Sample & Multi-stage sampling. Non-Probability Sample - Judgment, Convenience, Quota & Snowballing methods. Determining size of the sample - Practical considerations in sampling and sample size

Types of Data: Secondary Data - Definition, Sources, Characteristics. Primary Data - Definition, Advantages and Disadvantages Over Secondary Data, Observation Method, Questionnaire Construction, Personal Interviews, Telephonic Interview, Mail Survey, Email/Internet Survey.

## 5. Data Analysis:

Data Preparation - Univariate Analysis (Frequency Tables, Bar Charts, Pie Charts, and Percentages), Bivariate analysis - Cross Tabulations, Measures of Central Tendencies, Measures of Dispersion, Correlation, Regression. Interpretation of Analysis. (Basic numerical expected)

6. **Research Paper/Thesis Writing:** Layout of Research Paper/Thesis Purpose, Contents, Problems, Interpretation of Report Writing, Techniques of Interpretation, Layout, Structure and Language of The Report, Illustrations and Tables, Types of Report, Technical Reports and Thesis-Bibliography. Ethical Issues in Research-Meaning, Importance, Problems, Citation of Published Material, Ethical Issues Related to Publishing, Plagiarism and Self-Plagiarism, Citation and Acknowledgement-Accountability.

## Books Recommended:

1. Research Methodology - C.R. Kothari and Gaurav Garg, 4<sup>th</sup> edition, New Age International Publication.
2. Business Research Methods - Donald Cooper & Pamela Schindler, 12<sup>th</sup> edition, McGraw Hill.
3. Business Research Methods - Alan Bryman & Emma Bell, 3<sup>rd</sup> edition, Oxford University Press India,
4. Fundamentals of Statistics - S. C. Gupta, 7<sup>th</sup> edition, Himalaya Publishing House.

॥ विश्वशान्तिर्ध्रुवं ध्रुवा ॥

**Part II: Subject Specific Paper in Commerce (50 Marks)**

Sr. No.	Subject	Syllabus
1	Accounting	Basic accounting standard and principles, Journal & Ledger entries, Final A/c (Trading, P.& L. & Balance Sheet), Partnership Accounts, Ratio Analysis, Cash Flow Analysis
2	Cost & Management Accounting	Concept Of Different Costs, Elements of Costs, Break-Even - Point Analysis, Marginal Costing, Standard Costing, Budgetary Control
3	Financial Management	Basic Concept of Financial Management, Time Value of Money, Capital Structure, Capital Budgeting, Cost of Capital, Working Capital Management
4	Economics, Banking and International Business	Demand And Supply, Indifference Curve Analysis, Production Theory, Cost & Revenue, Various Markets and Pricing Strategies, National Income, Inflation, Business Cycle, Foreign Trade, Business Environment and Policy Framework in India, International Business, Balance of Payment, International Banking, Foreign Exchanges And Foreign Trade Policy. Banking Structure, Types of Banks & Their Functions, Role Of RBI, SEBI, NABARD & Rural Banking, E- Banking, Financial Institutions, Financial Regulators, Banking Sector Reforms
5	Taxation	Basic Concepts, Residential Status, Incidence of Tax for Different Tax Payers, Exempted Incomes, Heads of Income, Deductions and Rebates
6	General Management	Marketing Mix, Product Decisions, Pricing Decisions, Promotion Decisions, Distribution Decisions, Market Segmentation, Targeting & Positioning, Product Life Cycle, And Consumer Behavior. Planning, Decision Making, Organization, Motivation, Leadership, Organization Structure, Organizational Culture. HR Planning, Recruitment, Selection, Job Description, Job Analysis, Job Specification, Training & Development, Performance Appraisal Indian Contract Act, 1872, Sale of Goods Act, 1930, RTI Act, Negotiable Instruments Act, 1881, Goods and Services Tax (GST), The Companies Act, 2013

**Reference Books:**

1. V.K. Goyal and Ruchi Goyal, *Financial Accounting*. PHI Learning
2. Arora, M.N. *Cost Accounting - Principles and Practice*. Vikas Publishing House, New Delhi.
3. Arora, M.N. *Management Accounting*. Vikas Publishing House, New Delhi.
4. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
5. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
6. Yogendra Bangar, *Bangar's: Taxation Part I - Income tax*
7. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
8. Chandra, P. *Fundamentals of Financial Management*. McGraw Hill Education

9. Karl E. Case and Ray C. Fair, *Principles of Economics*, Pearson Education Inc.
10. Gaurav Dutt and KPM Sundarum, *Indian Economy*, S. Chand & Company
11. N. Gregory Mankiw, *Economics: Principles and Applications*, India edition by South Western, a part of Cengage Learning, Cengage Learning India Private Limited
12. L. M. Bhole and J. Mahukud, *Financial Institutions and Markets*, Tata McGraw Hill
13. M. Y. Khan, *Indian Financial System*, Tata McGraw Hill
14. Cherunilam, Francis. *International Business: Text and Cases*. PHI Learning
15. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*, Pearson Education
16. Stephen P. Robbins, Neharika Vohra, Timothy A. Judge, *Organizational Behavior*, Pearson Publication
17. Gary Dessler, Biju Varkkey, et al., *Human Resource Management*, Pearson Publication
18. N.D Kapoor, *Elements of Mercantile Law*, S. Chand, New Delhi
19. V. S. Datey, *Taxmann's GST Ready Reckoner* (13th Edition 2020)

