

**Ph.D. Entrance Syllabus (2025-26)**

**Accounting**

Holding and subsidiary company accounts; Consolidation under IFRS and Ind AS; Human resource accounting; Inflation accounting; Environmental and social accounting; Forensic accounting and financial forensics; Cost-volume-profit (CVP) analysis, break-even and contribution margin analysis, decision making: make or buy, product mix, pricing decisions; Activity-based costing (ABC); Budgeting and budgetary control; Balanced scorecard; Strategic cost drivers and value chain analysis; Benchmarking and target costing; Kaizen costing and lifecycle costing.

**Financial Markets and Portfolio Management**

Financial markets (types and classification of financial markets, organized and unorganized markets, money and capital market, primary and secondary market); Players and participants in financial markets; Financial instruments; Structure and trading regulatory framework of securities market; SEBI; Types of issue of securities in Indian capital market; BSE; NSE; OTCEI; Trading procedure at stock exchange; Fundamental analysis: Economy analysis, industry analysis and company analysis, weaknesses of fundamental analysis; Technical analysis-tools of technical analysis; Efficient market hypothesis-concept of 'Efficient Market' and its implications for security analysis and portfolio management.

**Financial Management**

Capital budgeting- basics, significance and techniques; Cost of capital; Capital structure; Time value of money; Budgeting and budgetary control. Capital Asset Pricing Model-Assumptions of CAPM and the inputs required for applying CAPM and the limitations of this Model; Sharpe-The Single Index Model; Measurement of return on an individual stock, measurement of portfolio return and measurement of individual stock risk.

**Goods and Service Tax**

Genesis of GST in India; Framework of GST; Advantages of GST; Composition scheme; Reverse charge mechanism; Exemption from GST; Supply: meaning, scope, composite and mixed supply, time and value of supply; E-Way bill; Input Tax Credit; Registration under GST; Payment of tax; Returns; Maintenance of Accounts and records; Refunds, Assessment and its types; Compensation to states: Levy and collection of cess, GST compensation fund, Compensation payable to states.

**Research Methods**

Research techniques; Hypotheses & research design; Formulation of research problem; Multiple correlation & regression; ANOVA; Basic techniques of sampling; Tests of significance; Research data analysis & interpretations.

**Marketing**

Philosophies of Marketing; Marketing Mix; Marketing Environment; Segmentation, Targeting and Positioning; Consumer Behaviour; International Marketing; International Marketing Mix; Marketing of Services; GAP Model; Relationship Marketing; Brand Management; Brand Equity; Brand Positioning; Industrial Marketing (B2B); Logistics Management; Online Retailing; Ethical Issues in marketing; Contemporary Topics in Marketing.

## **HRM**

HRM Models; Human resource planning; Employee training; Performance appraisal; Job evaluation; Wage and salary administration; Broad banding; Incentives; Labour turnover; Grievance redressal; Incentives; Industrial relations; Workers' empowerment; Collective bargaining; Workers' participation in management; Labour welfare; Competency mapping; Career planning; Organisational development and change

## **Entrepreneurial Development**

Introduction to entrepreneurship, benefits and drawbacks of entrepreneurship; Models of entrepreneurship; Creative thinking; Corporate entrepreneurship; Entrepreneurial environment; Fundamentals of good feasibility plan; Product development process; Product protection: Patents, trademarks & copyrights; Entrepreneurial Development Programmes; Institutional arrangements for development of new ventures: NIESBUD, EDI, TCOs, MSME; Rural entrepreneurship; Global opportunities for new ventures -Export, import, joint ventures, foreign licensing, franchising, countertrading, outsourcing.

**Note:** Entrance test paper to Ph.D. course shall be set from the above syllabus. The paper shall have the following components:

**1) Research aptitude component: 50 marks**

Research aptitude component shall consist of 8 descriptive type questions and the candidate is required to attempt any five questions. Each question shall carry 10 marks. The answer to each question should be within 800 words.

**2) Academic component: 50 marks**

In the academic component, there shall be 50 multiple choice questions (with four alternative choices) covering the aforesaid syllabus. The candidate is required to attempt all the questions. Each question shall carry 1 mark.

**The duration of the test shall be of 3 hours.**