### DEPARTMENT OF BUSINESS STUDIES (COMMERCE)

**SARDAR PATEL UNIVERSITY**

**VALLBH VIDYANAGAR**

**Ph. D. (Commerce) Programme : 2012-13 (SECOND SESSION)**

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<td><strong>1</strong></td>
<td>Application form would be available on University Website:  <a href="http://www.spuvvn.edu/students_corner/admissions">http://www.spuvvn.edu/students_corner/admissions</a></td>
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<td><strong>2</strong></td>
<td>Those who want to appear in Entrance Test has to pay (M. Phil. other than SPU have to appear in entrance test)</td>
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<td><strong>3</strong></td>
<td>The candidates who have qualified in National/State level examination such as UGC-CSIR / NET / SLET / DBT / ICMR / GA, JRF / M. Phil. (SPU only) has to pay form fee</td>
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<td><strong>4</strong></td>
<td>Last Date for receipt of Application form of all subjects: External Section, 2nd Floor, Sardar Patel University</td>
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<td><strong>5</strong></td>
<td>Date of Entrance Test for all subjects (Exam Centre: University Gyanoday Bhawan, Behind Sardar Patel University Main Building, Vallabh Vidyanagar)</td>
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<td><strong>6</strong></td>
<td>The Qualifier list for admission to the Ph.D. Programme to be declared on University Website with instructions from the respective Head of the Department (<a href="http://www.spuvvn.edu/students_corner/admissions">http://www.spuvvn.edu/students_corner/admissions</a>)</td>
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<td><strong>7</strong></td>
<td>Date of Counselling / Interview for all subjects those students who are Qualifier for this (In the Department of Business Studies, Sardar Patel University, Vallabh Vidyanagar)</td>
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<tr>
<td><strong>10.01.2013</strong></td>
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<td><strong>Rs. 650/-</strong></td>
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<tr>
<td><strong>19.01.2013</strong></td>
<td><strong>2.30 p.m. to 5.30 p.m.</strong></td>
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<td><strong>28.01.2013</strong></td>
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<td><strong>31.01.2013</strong></td>
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**Total Number of Seats** : 02 (Department of Business Studies) and 16 (Institutes)

**Date of Entrance Test** : 19.01.2013

**Time of Entrance Test** : 2.30 p.m. to 5.30 p.m.

**Venue of Entrance Test** : University Gyanoday Bhawan, Behind Sardar Patel University Main Building, University Road, Vallabh Vidyanagar.
Format of the Question Paper:

Section – I : 10 Marks objective questions of general knowledge of the subject

Section – II : 40 Marks objective / multiple choice questions

Section – III : 25 Marks short answer questions (Five Short –answer questions on the subject)

Section – IV : 25 Marks long answer questions (Long-answer questions with or without sub-questions on the subject)

The test shall be of 100 marks and 3 hours duration. This test shall carry a weightage of 60% in the final merit list, and the remaining 40% of weightage shall be given to the percentage of marks in aggregate/grades or it’s equivalent percentage obtained by an applicant in examination at the master level (Including integrated courses) in the respective subject. If equivalent percentage is not indicated in the final grade sheet, the CGPA/GPA of such applicant will be proportionately converted into percentage according to conversion formula of Sardar Patel University. The question paper-cum-answer book shall contain questions with adequate space provided under each of the test items for candidates to write answer of questions.

Important Notes:

- The course for the test would cover the contents in the respective subject only (e.g. for admission to Commerce, the course content would be based on Commerce only).
- The course content for Ph.D. test would be the course content as specified for UGC-NET / SLET.

COURSE CONTENT FOR PH.D. ENTRANCE TEST

PAPER–II and PAPER–III(A) [CORE GROUP]

Unit—I

Business Environment

- Meaning and Elements of Business Environment
- Legal environment of Business in India, Competition policy, Consumer protection, Environment protection
- Policy Environment : Liberalization, Privatisation and globalisation, Second generation reforms, Industrial policy and implementation, Industrial growth and structural changes

Unit—II

Financial & Management Accounting

- Basic Accounting concepts, Capital and Revenue, Financial statements
- Partnership Accounts : Admission, Retirement, Death, Dissolution and Cash Distribution
Advanced Company Accounts: Issue, forfeiture, Purchase of Business, Liquidation, Valuation of shares, Amalgamation, Absorption and Reconstruction, Holding Company Accounts
Cost and Management Accounting: Ratio Analysis, Funds Flow Analysis, Cash Flow Analysis, Marginal costing and Break-even analysis, Standard costing, Budgetary control, Costing for decision-making
Responsibility accounting

Unit—III

Business Economics
Nature and uses of Business Economics, Concept of Profit and Wealth maximization, Demand Analysis and Elasticity of Demand, Indifference Curve Analysis, Law
Utility Analysis and Laws of Returns and Law of variable proportions
Cost, Revenue, Price determination in different market situations: Perfect competition, Monopolistic competition, Monopoly, Price discrimination and Oligopoly, Pricing strategies

Unit—IV

Business Statistics & Data Processing
Data types, Data collection and analysis, sampling, need, errors and methods of sampling, Normal distribution, Hypothesis testing, Analysis and Interpretation of Data
Correlation and Regression, small sample tests—t-test, F-test and chi-square test
Data processing—Elements, Data entry, Data processing and Computer applications
Computer Application to Functional Areas—Accounting, Inventory control, Marketing

Unit—V

Business Management
Principles of Management
Planning—Objectives, Strategies, Planning process, Decision-making
Organising, Organisational structure, Formal and Informal organisations, Organisational culture
Staffing
Leading: Motivation, Leadership, Committees, Communication
Controlling
Corporate Governance and Business Ethics
Unit—VI
Marketing Management
The evolution of marketing, Concepts of marketing, Marketing mix, Marketing environment
Consumer behaviour, Market segmentation
Product decisions
Pricing decisions
Distribution decisions
Promotion decisions
Marketing planning, Organising and Control

Unit—VII
Financial Management
Capital Structure, Financial and Operating leverage
Cost of capital, Capital budgeting
Working capital management
Dividend Policy

Unit—VIII
Human Resources Management
Concepts, Role and Functions of Human Resource management
Human Resource Planning, Recruitment and Selection
Training and Development, Succession Planning
Compensation : Wage and Salary Administration, Incentive and Fringe benefits, Morale and Productivity
Performance Appraisal
Industrial Relations in India, Health, Safety, Welfare and Social security, Workers' Participation in Management

Unit—IX
Banking and Financial Institution
Importance of Banking to Business, Types of Banks and Their Functions, Reserve Bank of India, NABARD and Rural Banking
Banking Sector Reforms in India, NPA, Capital adequacy norms
E-banking
Development Banking : IDBI, IFCI, SFCs, UTI, SIDBI
Unit—X

International Business

Theoretical foundations of international business, Balance of Payments

International liquidity, International Economic Institutions—IMF, World Bank
IFC, IDA, ADB

World Trade Organisation—its functions and policies

Structure of India’s foreign trade: Composition and direction, EXIM Bank,
EXIM Policy of India, Regulation and promotion of Foreign Trade

PAPER-III (B)

[ ELECTIVE / OPTIONAL ]

Elective—I : Accounting and Finance

Accounting standards in India, Inflation Accounting, Human Resource
Accounting, Responsibility Accounting, Social Accounting

Money and Capital market, Working of stock exchanges in India, NSE, OTCEI,
NASDAQ, Derivatives and Options

Regulatory Authorities: SEBI, Rating Agencies; New Instruments: GDRs,
ADRs

Venture Capital Funds, Mergers and Acquisitions, Mutual Funds, Lease
Financing, Factoring, Measurement of risk and returns securities and portfolios

Computer Application in Accounting and Finance

Elective—II : Marketing

Marketing Tasks, Concepts and Tools, Marketing Environment

Consumer Behaviour and Market Segmentation

Product decisions

Pricing decisions

Distribution decisions

Promotion decisions

Marketing Researchs

On-line marketing

Direct Marketing; Social, ethical and legal aspects of marketing in India
Elective—III : Human Resource Management

Concept; Role and Functions of Human Resource Management
Human Resource Planning, Job analysis, Job description and specifications, Use of Job analysis information, Recruitment and Selection
Training and Development, Succession Planning
Compensation : Wage and Salary administration, Incentives and Fringe benefits, Morale and Productivity.
Appraisal Performance
Industrial Relations in India, Health, Safety, Welfare and Social Security, Workers participation in Management

Elective—IV : International Business
Foreign Direct Investment and Multinational Corporations—MNCs Culture, MNCs and LDCs, Joint Ventures
Regional Economic Integration : SAARC, ASEAN, EC, NAFTA
India and WTO, Intellectual Property Rights
Foreign Exchange—Exchange rate, Mechanism, Risk management, Transfer of international payments, Convertibility of Rupee, Current and Capital Accounts; Issues and Perceptions, Derivatives and Futures
Foreign investment Institutions; Instruments : GDRs, ADRs, FIIs—their role in Indian Capital Market

Elective—V : Income-tax Law and Tax Planning
Basic concepts, Residential status and tax incidence, exempted incomes, computation of taxable income under various heads
Computation of taxable income of individuals and firms
Deduction of tax, filing of returns, different types of assessment; Defaults and penalties
Tax planning : Concept, significance and problems of tax planning, Tax evasion and tax avoidance, methods of tax planning
Tax considerations in specific business decisions, viz., make or buy; own or lease, retain or replace; export or domestic sales; shut-down or closure; expand or contract; invest or disinvest
Computer Application in Income tax and Tax planning
Instructions:

1. The candidate should take the seat at least 15 minutes prior to the scheduled starting time.
2. The candidates appearing for the entrance test are required to bring HB Pencils, Pencil Sharpener, Eraser, Black and Blue Pens.
3. Candidates are not allowed to bring calculators mobile phones or any other calculation or communication device. There will be no provision for safe keeping of valuables, mobile phones, etc.
4. You have to write and/or darken all the information required in the answer sheet such as seat number, test form number, etc.
5. The Sections I and II are compulsory.
6. The Sections I and II are objective type multiple choice questions.
7. Answers of sections I and II are to be given in the Answer Sheet attached separately.
8. Each question has four alternative responses, marked as A B C D. You have to darken the oval with black or blue pen only. For example: A B C D where ‘B’ is the correct answer.
9. Answers of sections III and IV are to be given in the space provided in the Answer Sheet.
10. Tick mark the specialization.

Specialization (Please Tick ✔):

1. Accountancy
2. Human Resource Management
3. Marketing Management
4. Finance
5. Any other (Specify) _______________________
MODEL QUESTION PAPER-CUM-ANSWER BOOK

Total Marks of the Entrance Test : 100

SECTION I

(10 marks of Ten objective questions of general knowledge of the subject)

Instruction: Each question has four alternative responses, marked as A, B, C, D. You have to darken the B oval with black or blue pen only. For example: A B C D

1. PPP means ______
   (A) Public Provident Policy
   (B) Public Power Policy
   (C) Purchasing Power Parity
   (D) Purchasing Power Policy

ANSWER-SHEET FOR SECTION I

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SECTION II

(40 Marks of forty objective / multiple choice questions)

Instruction: Each question has four alternative responses, marked as A, B, C, D. You have to darken the B oval with black or blue pen only. For example: A B C D

1. Classification of Economics into two branches (macro-economics and micro- economics) has been done by ________
   (A) J. M. Keynes
   (B) Ragnar Frisch
   (C) Milton Friedman
   (D) Adam Smith

ANSWER-SHEET FOR SECTION II

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SECTION III
(25 Marks short answer questions)

Attempt Any FIVE from the following EIGHT short answer questions (in short i.e. 5 to 7 lines)

SECTION IV
(25 Marks long answer questions)

Attempt Any ONE from the following FIVE long answer questions (500 words)