

# RKDF UNIVERSITY

## Subject: Commerce (Ph.D Entrance Test)

**Financial & Management Accounting** :Basic Accounting concepts, Capital & 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 Management Accounting: Ratio Analysis, Funds Flow Analysis , Cash Flow Analysis, Marginal costing & Break-even analysis, Standard costing, Budgetary control, Costing for decision making, Responsibility accounting.

**Business Economics:** Nature & uses of Business Economics, Concept of Profit & Wealth maximization. Demand Analysis & Elasticity of Demand, Curve Analysis Law Utility Analysis & Indifference Curve analysis, Laws of Returns and Law of Variable proportions.

**Business Environment:** Meaning and Elements of Business Environment, Economic Environment , Economic Policies ,Economic Planning. Competition policy , Consumer protection, Environment protection Liberalization , Privatization and globalization, Second generation reforms , Industrial policy and implementation. Industrial growth and structural changes.

**Business Statistics & Data Processing:**Data types , Data collection and analysis, Sampling, need , errors, & method 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

**Marketing Management** :The evolution of marketing concepts, Concepts of Marketing, Marketing mix, Marketing environment, Product decision, Pricing decision, Distribution decision.

**Business Management:**Concept of management Planning : Objectives, Strategies, Planning process, Decision- making.Staffing : Leading , Motivation, Leadership, Committees, Communication. Controlling : Corporate Governance and Business Ethics.

**Financial Management** :Capital Structure, Financial & Operating leverage Cost of capital, Capital budgeting, Working capital management. Dividend Policy.

**Human Resources Management:**Concepts, Role and Functions of Human Resource management, Human Resource planning, Recruitment & Selection. Training & Development, Succession planning.Compensation : Wage & Salary Administration

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**Banking & Financial Institutions:**Importance of Banking to Business, Types of

Banks & Their functions Development Banking :IDBI, IFCI, SFCs, UTI, SIDBI.

**International Business:**World Trade Organisation : Its function & policies.