

Deen Dayal Upadhyaya Gorakhpur University, Gorakhpur
Faculty of Commerce
Syllabus for RET - 2023-24
Part A: Research Methodology

Course Outcomes

CO1 The objective of the course is to make the students familiar with basic statistical techniques and their applications in managerial decision making.

CO2 Produce appropriate graphical and numerical descriptive statistics. CO3 To enables students to understand basic concept of statistical tools.

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Unit 1 (10 Lectures)

Association of Attributes: Dichotomy & Notations, Order of Classes, fundamental set, Method for determining class- frequencies, consistency of data, Coefficient of Association.

Unit 2 (10 Lectures)

Probability: Basic Concepts, Types of Events, Rules of Addition & Multiplication, Bayes Theorem.

Unit 3 (10 Lectures)

Sampling and its Distribution: Methods of Sampling, Standard Error, type I & II Error, Level of significance, Point Estimation & Interval Estimation, Null & Alternate Hypotheses.

Unit 4(10 Lectures)

Introduction Nature, Scope and Significance of Business Research Methodology, Methods of Research, Research- Process, Types of research design, Characteristics of socio- economic research. Research Problem: Selection and formulation of research Problems, Defining the Scope and Significance.

Unit 5(10 Lectures)

Analysis of Data: Types of Data and their characteristics, Methods of data collection: Interpretation of Data and Preparation of Report: Different statistical techniques of data analysis, Interpretation, Report Writing, Presentation, Footnotes, References, Bibliography, Appendices.

Suggested Readings:

1. Levin, R. I. and D.S. Rubin, Statistics for Management, Prentice Hall of India.
2. Spiegel, M.R. Theory and Problems of Statistics, Schaum Publishing Company.
3. Aczel, Amir D., Complete Business Statistics, McGraw Hill.
4. Kazmeir Leonard J. F. Pohl Statistics for Business and Economics, McGraw Hill International
5. Gupta K.L., Statistical Analysis.

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SYLLABUS FOR PH.D. COMMERCE/ MANAGEMENT ENTRANCE EXAMINATION

ACCOUNTING FOR MANAGERIAL DECISIONS

Unit 1

Management Accounting: Nature and functions; Role of Management Accountant.

Cost Concepts and Classifications; Activity Based Product Costing- Concept and Uses; Emerging Costing Approaches.

Unit 2

Variable and Absorption Costing: Concept, Comparison, Applications of Variable Costing, Preparation of Income Statements.

Cost- Volume-Profit (CVP) Analysis: Contribution Margin; Break- Even Analysis; Profit Volume (P/V) Analysis.

Unit 3

Relevant Information and Short-Run Managerial Decisions: Managerial Decisions Making; Make/Buy, Add/ Drop, Sell/Process, Operate/Shut Down, Special Order, Product- Mix, Pricing Decisions. Optimal Use of Limited Resources.

Unit 4

Budgeting :Nature and functions; Preparation of Different types of Budgets, Fixed vsFlexible Budgeting. Standard Costing: Concept, Advantages; Types of Standards; Variance Analysis; Materials & Labour Overheads; managerial uses of Variance.

Unit 5

Responsibility Accounting and Divisional Performance Measurement: Advantages and Disadvantages of Divisionalisation ; Concept of Responsibility Accounting; Responsibility Centre-Cost Centre, Revenue Centre, Profit Centre, Investment Centre, Responsibility Performance Reporting.

SYLLABUS FOR PH.D. COMMERCE/ MANAGEMENT ENTRANCE EXAMINATION

STRATEGIC MANAGEMENT

Unit 1 Introduction to Strategic Management

Concept of Strategic Management, Strategic Management Process, Vision, Mission and Goals, Approaches to Strategic Decision Making, Importance, Benefits and Risks of Strategic Management

Levels of Strategies: Corporate, Business and Operational Level Strategy, Strategic Business Unit Functional Strategies: Financial Strategy, Marketing Strategy, Human Resource Development Strategy, Operational Strategy, Global strategy

Unit 2 Strategy Formulation and Analysis

Strategic Formulation: Stages and Importance, Formulation of strategies, Business Environment: Components of Environment- Micro and Macro and Environmental Scanning SWOT (TOWS) Matrices, ETOP (Environmental Threat and Opportunity Profiling

Strategic Analysis and Choice: Strategic Choice- Factors and Importance, Issues and Structures, Corporate Portfolio Analysis- BCG Matrix, GE Nine Cell Matrix, Hofer's Matrix

Alternative Strategies: Mergers, Acquisitions, Takeovers, Joint Ventures, Diversification, Turnaround, Divestment and Liquidation. Unit 3 Strategy Implementation and Control

Strategic Implementation: Steps, Importance and Problems, Resource Allocation-Importance & Challenges

Business Process Outsourcing and Knowledge Process Outsourcing in India: Concept and Strategies. Reasons for growing BPO and KPO businesses in India. Strategic Evaluation and Control: Importance, Limitations and Techniques

Unit 4 Emerging Strategic Trends and Start-ups Start-up Business concept, scope and pursuit of prospects in emerging markets

Make in India, Stand up India and Start up India Models, Role of technology in growth and promotion of start-up

Process of business start ups and its Challenges, Growth Prospects with references to new government initiatives

Unit 5: Global Strategic Management

Public Private Partnership: Importance, Problems and Governing Strategies of PPP Model.

Information Technology Driven Strategies: Importance, Limitations and contribution of IT sector in Indian Business

Global Context of Strategic Management and challenges of Corporate Governance.

SYLLABUS FOR PH.D. COMMERCE/ MANAGEMENT ENTRANCE EXAMINATION

MANAGERIAL ECONOMICS

Unit 1

Nature and Scope of Managerial Economics; Objective of the Firm- Profit and wealth Maximisation. Fundamental Concepts-Opportunity cost, Discounting principle, and time Perspective.

Unit 2

Consumer Behaviour: Determination of demand; Demand function; Indifference curve analysis: Characteristics of Indifference Curve and Consumer's Equilibrium; Types of Demand Elasticity.

Unit 3

Production and Cost: Production function, Concept of production, iso-quants ridge lines, iso-cost lines, Expansion path and multi product firm.

Cost function: Classification of Costs, incremental cost, its relevance in decision making, short run and long run cost functions. Law of Variable proportion.

Unit 4

Price and output relationship under different market structures: Perfect Competition, Monopoly, Discriminating monopoly. Monopolistic competition, oligopoly.

Unit 5

Risk and decision making- The concept of Risk and Uncertainty; Decision making under uncertainty, Risk- return Trade-Off; Profit Management: The concept of Economic Profit and Accounting Profit, Profit planning and Forecasting, Theories of profit-F.B. Hawley: Theory of Risk Bearing, F.H. Knight: Uncertainty Bearing Theory, Business Cycles: Concept and Nature, Phases and Causes of Business Cycles.

SYLLABUS FOR P.H.D. COMMERCE/ MANAGEMENT ENTRANCE EXAMINATION

BUSINESS ETHICS AND CORPORATE GOVERNANCE

Unit 1: Introduction to Business Ethics (BE)

Introduction to Business Ethics – Concept, Characteristics, Importance and Need for business ethics. Indian Ethos, Ethics and Values, Work Ethos,

Various approaches to Business Ethics - Theories of Ethics- Friedman's Economic theory, Kant's Deontological theory, Mill & Bentham's Utilitarianism theory

Ethics in Modern Business: Marketing and Advertising, Human Resources Management, Finance and Accounting, Production, Information Technology, Copyrights and Patents.

Unit 2: Introduction to Corporate Governance (CG) Corporate Governance: Concept, Importance, Evolution of Corporate Governance, Principles of Corporate Governance,

Regulatory Framework of Corporate Governance in India, SEBI Guidelines and clause 49, Audit Committee, Role of Independent Directors, Protection of Stake Holders, Changing roles of corporate Boards

Case Studies: Failure of Corporate Governance and its consequences at the National and International Levels

Unit 3: Introduction to Corporate Social Responsibility (CSR) Corporate Social Responsibility: Concept, Scope & Relevance and Importance of CSR in Contemporary Society, Distinction between Corporate philanthropy, Donations and CSR

CSR and Indian Corporations- Models for Implementation of CSR, Drivers of CSR, Legal Provisions and Specification on CSR, Prestigious awards for CSR in India, Future of CSR in India.

Role of MNCs and International Agencies in CSR, Integrating CSR into Business

Unit 4: Areas of CSR and CSR Policy CSR and environmental concerns.

Designing CSR Policy- Factors influencing CSR Policy, The Concept of Whistle-Blowing; Types of Whistle-blowers; Whistle-blower Policy; the Whistle-Blower Legislation and developments in India.

Unit 5: Global Recognitions of CSR

Global Recognitions of CSR- ISO- 14000-SA 8000 – AA 1000 – Codes formulated by UN Global Compact – UNDP, Global Reporting Initiative; major codes on CSR.

CSR and Sustainable Development CSR through Triple Bottom Line in Business

SYLLABUS FOR PH.D. COMMERCE/ MANAGEMENT ENTRANCE EXAMINATION

ORGANIZATIONAL BEHAVIOUR

Unit 1

Organisational Behavior: Concepts, determinants, models, Disciplines contributing to the organizational behavior. Foundations of Individual Behaviour: Personality, Attitude, Perception, Learning, Transactional Analysis, Johari Window.

Unit 2

Motivation and Leadership: Theories of motivation: Needs hierarchy, Two factor theory, Achievement Motivation theory, Theory X, Y and Theory Z, Maturity and Immaturity theory, Vroom's Expectancy theory, Equity Comparison Theory. Leadership Theories: Trait, Behavioral and Situational theories. Transactional vs Transformational Theories. Leadership styles.

Unit 3

Power and Authority: Basis of Power, Authority-Concept, Sources. Politics in Organisations.

Unit 4

Group Dynamics and Behaviour: Concept and nature of groups, group formation, types of groups, group norms, cohesion. Techniques of group decision making.

Unit 5

Organisation culture and Development: Concepts and determinants of organisational culture, organisation development-concept and intervention techniques. Conflict Management, sources of conflict, patterns, conflict resolution strategies. Management of stress.

MANAGEMENT INFORMATION SYSTEM

Unit 1

Introduction: Meaning, Functions, Role and Limitations of MIS. Systems view of MIS-- T.P.S, MIS, D.S.S, EIS, BKS, OAS and ERP systems. Functional View of MIS.

Unit 2

Computerized MIS: Manual Vs Computerized MIS, Information- Role, Characteristics and sources. Physical structure of computer. Input and Output devices. Data base management system—data elements, database structure and DBMS approaches. MIS Development Approaches—Waterfall, Prototyping, Iterative Enhancement and JAD Models.

Unit 3

Planning MIS: MIS Planning techniques—Strategic Planning, Information Requirements Analysis, Resource Allocation and Project Planning. Designing MIS: Conceptual design, Detailed Design, Input and output design. Use of DFD in Designing.

Unit 4

Implementation & Evaluation Of MIS: Tasks involved in implementation, Conversion Strategies, Behavioral implications, strategies to overcome resistance, Evaluating MIS.

Unit 5

Control & Security Of MIS: Causes of information system failures. Security—Objectives and Methods, MIS Control—Meaning and Scope; Computer Crime, Ethics, Privacy and Social Issues., System audit.

SYLLABUS FOR PH.D. COMMERCE/ MANAGEMENT ENTRANCE EXAMINATION

FINANCIAL MANAGEMENT AND CONTROL

Unit 1

Financial Management: Nature, Objectives and Scope; Financial Decision-Making and types of Financial Decisions, Role of a finance manager of a firm.

Unit 2

Capital Structure: Concept, Theories of Capital Structure; Determinants of Capital Structure Optimal Capital Structure. Leverage: Types of leverage and its impact on valuation of the firm. Cost of Capital: Computation of Cost of Capital of various components of Capital; weighted average Cost of Capital.

Unit 3

Capital Budgeting Decisions: Nature and Kinds of Capital Budgeting Decisions; Techniques of evaluating Capital budgeting decisions, Capital Rationing, Capital budgeting decisions in uncertainty.

Unit 4

Working Capital Planning and Management: Basics of working capital planning and management; Estimating Working Capital Requirement; working capital policy and management of cash, account receivables and inventories.

Unit 5

Dividend Decisions; Dividend and its forms; Theories of Dividend policy and their impact on the value of a firm; determinants of dividend policy. Model of Dividend: Walter, Gordon, and M M Mod