



KRISHNA UNIVERSITY
MACHILIPATNAM-521001

COMMERCE SYLLABUS FOR M.PHIL./PH.D. ENTRANCE EXAMINATION

PAPER-II COMMERCE SYLLABUS

Unit-I

Business Environment

Meaning and Elements of Business Environment

Economic environment, Economic Policies, Economic Planning

Legal environment of Business in India, Competition policy, Consumer Protection, Environment protection

Policy Environment: Liberalization, Privatization and globalization, 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

Organizing, Organizational structure, Formal and Informal organizations, Organizational culture, Staffing

Leading: Motivation, Leadership, Committees, Communication, Controlling

Corporate Governance and Business Ethics

Unit-VI

Marketing Management

The evolution of marketing, Concepts of marketing, mix, Marketing Environment

Consumer behavior, Market segmentation

Product decisions

Pricing decisions

Distribution decisions

Marketing planning, Organizing 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, 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 Organization-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
