

**DEPARTMENT OF COMMERCE
PUNJABI UNIVERSITY, PATIALA**

Syllabus for Ph.D. Executive Entrance Test

Session-2026-2027

Section-A

(Research Methodology)

1. RESEARCH METHODOLOGY

Research: Objectives, Types of research, Process of Research, Statement of research problem.

Hypothesis: Types, Criteria for Construction of Hypothesis, Data Collection Methods: Primary Sources: Observation, Interview, Questionnaire, Schedules, Survey; Secondary Sources: Types and sources of locating secondary data and computer assisted information acquisition; Sampling Methods: Probability and non-probability methods; sampling frame, sampling design, sampling and non-sampling errors, size of a sample; Statistical Analysis of Data: Probability distributions: Binomial, Poisson and Normal distributions. Testing of Hypothesis: Procedure, Measuring power of test; Tests of Hypothesis: Parametric and non-parametric tests; report writing.

Section-B

(Subject)

2. COMMERCE

(I) BUSINESS ENVIRONMENT AND INTERNATIONAL BUSINESS

Concepts and elements of business environment: Economic environment- Economic systems, Economic policies(Monetary and fiscal policies); Political environment, Role of government in business; Legal environment- Consumer Protection Act, FEMA; Socio-cultural factors and their influence on business; Corporate Social Responsibility (CSR)

Scope and importance of international business; Globalization and its drivers; Modes of entry into international business.

Foreign direct investment (FDI) and Foreign portfolio investment (FPI)

International Economic institutions: IMF, World Bank

World Trade Organisation (WTO): Functions and objectives of WTO; Agriculture Agreement; GATS; TRIPS; TRIMS

(II) ACCOUNTING

Accounting concepts and conventions, Development of Accounting Standards, Final Accounts & Financial Statement of Companies; Analysis of Financial Statements: Ratio Analysis, Cash flow statement Cost Accounting, Marginal costing, Standard Costing, Variance Analysis & Budgetary control. Cost Management: Concept, Factors affecting cost management; Auditing: Introduction, major influences in the field of auditing, Company Audit, concept of Management and Cost Audit.

(III) BUSINESS AND TAX LAWS

Income-tax: Basic concepts; Residential status and tax incidence; Exempted incomes; Agricultural income; Computation of taxable income under various heads; Deductions from Gross total income; Assessment of Individuals; Clubbing of incomes

International Taxation: Double taxation and its avoidance mechanism; Transfer pricing

Corporate Tax Planning: Concepts and significance of corporate tax planning; Tax avoidance versus tax evasion; Techniques of corporate tax planning; Tax considerations in specific business situations: Make or buy decisions; Own or lease an asset; Retain; Renewal or replacement of asset; Shut down or continue operations
Deduction and collection of tax at source; Advance payment of tax; E-filing of income-tax returns

(IV) FINANCE

Financial System: Its structure and role in economic development; Financial Institutions: Banking System in India, NBFCs; Financial Markets: Money and capital market in India. Role of Regulatory bodies in Indian Financial System; Investment Management: Risk & Return, Fundamental and Technical Analysis; Financial Management: Investment decisions, Cost of capital, capital structure, working capital management and dividend policy.

(V) MANAGEMENT

Principles and Functions of Management, Motivation, Leadership, Communication, Decision Making, Marketing Management: Consumer Behaviour, product, pricing, physical distribution and promotion decisions; Human Resources Management, Organizational Culture.