

BHARATI VIDYAPEETH
(DEEMED TO BE UNIVERSITY), PUNE, INDIA
PhD Entrance Test – 2023

SECTION-II: Commerce - 50 Marks

1. **Business Administration and Practices:**
 - (i) Elements of Business Environment, Principles and Functions of Management
 - (ii) Human Resource Management: Role and Functions of HRM, Recruitment and Selection, Productivity, Performance Appraisal, Workers' Participation in Management
 - (iii) Corporate Governance and Business Ethics
2. **Marketing:**
 - (i) Marketing: Concepts, Marketing Mix, 4 Ps Model
 - (ii) Direct Marketing, Online Marketing
 - (iii) Social and Ethical Aspects of Marketing in India
 - (iv) Advertising and Publicity
3. **Advanced Accounting and Costing:**
 - (i) Basic Accounting Concepts, Accounting Standards in India, Financial Statements, Amalgamation, Absorption and Reconstruction of Companies Valuation of Shares, Liquidation.
 - (ii) Cost and Management Accounting, Standard Costing, Budgetary Control, Marginal Costing, Break Even Analysis
4. **Auditing and Taxation:**
 - (i) Principles of Auditing, Types of Audit, Audit Procedures. Qualification and Duties of Auditor, Company Audit, Investigation
 - (ii) Income Tax Act: Definitions, Tax Incidence, Exempted Incomes, Computation of Taxable Income Under Various Heads : Individuals and Firms, Deduction of Tax, Filing of Returns, Tax Planning: Concept and Methods, Significance
 - (iii) Goods and Service Tax (GST)
5. **Business Laws, Insurance and Transport:**
 - (i) Legal Environment of Business in India, Competition Policy, Consumer Protection, Environment Protection. Indian Contract Act, Sale of Goods Act.
 - (ii) Principles and Types of Insurance, IRDA
 - (iii) Transport System in India – Role, Types, Merits and Demerits
6. **Banking and Finance:**
 - (i) Banking Structure in India, Types of Banks and their functions, RBI, NABARD
 - (ii) Banking Sector Reforms, E-banking
 - (iii) Money and Capital Markets, Functions of Stock Exchanges in India, NSE, SEBI.
- Co-operation and Rural Development:**
 7. (i) Co-operation: Role, Principles and Future
Professionalization of Co-operative Management, Trends of Co-operative Management in Global Scenario
 - (ii) Government Initiatives for Rural Development

Reference Books:

- 1 Shukla M C, Grewal T S And Gupta S P: *Advanced Accounts*: Sultan Chand & Sons, New Delhi.
- 2 Arora, M N: *Cost Accounting*, 12th Ed. Vikas Publication, New Delhi
- 3 Prasad, L M.: *Organizational Behavior*, Vikash Publication, New Delhi
- 4 Mehrotra, S. & Goyal S.P. : *Tax Planning and Management*, Sahitya Bhawan Publication, Agra
- 5 Sharma & Gupta : *Management Accounting*, Kalyani Publishers, Ludhiana
- 6 Aswathappa K, *Human Resource Management*, McGraw Hill, New Delhi
- 7 Lal Jawahar, *Accounting Theory*, Himalaya Publishing House, New Delhi