

Ph.D Syllabus (Commerce)

1. Management Accounting

Meaning, objectives and scope of management Accounting;
Difference between management Accounting, Cost Accounting and Financial Accounting; cost volume profit Analysis- Break even point, Margin of safety, P/V ratio; standard costing- meaning, objectives, and scope; variance analysis- material labour and overhead variance; Activity based costing.

2. Organizational Behaviour

Concepts and nature of organizational behavior;
Meaning, characteristics and types of organization culture;
Meaning, types characteristics and importance of organization climate; Concept and types of leadership, styles and Theories of leadership; Types of communication, Barriers to communication, overcoming Barriers To communication;
Motivation concept and Theories, Extrinsic and intrinsic motivation

3. Human Resource Management

Concept, role and Functions of HRM job evaluation and performance appraisal Recruitment & selection: Training and development ;
Industrial Relation, Trade Unionism, Employee's participation in management, collective bargaining.

4. Managerial Economics

Nature, Scope and application of managerial economics ;
Theory and objectives of Business Firm; Law of Demand, Elasticity of Demand Relation between AR and MR; Law of supply, elasticity of supply; consumer behavior- cardinal and ordinal Approaches;
Price determination-under perfect completion, monopoly, monopolistic competition, oligopoly and duopoly; Price discrimination, Price leadership, Pricing strategies

5. Business Environment

Meaning and Dimensions of Business Environment ;
Economic Environment, Economic systems, Economic policies. (Monetary, Fiscal and EXIM Policies) Consumer protection Act 2019- features and objectives; Foreign exchange management act 1999- objectives and provisions; Concept and objectives corporate social responsibility (CSR)

6. Corporate Tax Planning

Introduction, Definitions, Residential status, Heads of income, computation of Taxable income; Tax Planning, Tax management, Tax Avoidance, Tax Evasion; Tax Planning with reference to: Location, make or buy decisions; own or lease on asset, shut down or continue Deduction and collection of Tax at sources; Advance payment of Tax, Filing of Returns and Assessment

7. Financial Management

Meaning, Scope, Functions of Financial Management, Finance Functions; Time value of money, Risk and Return, capital budgeting Decisions; operating and Financial leverage; capital Structure- Theories and Determinants; Dividend policy-Meaning and objectives and management of working capital

8. Securities Analysis and Portfolio Management

Nature of security and investment Analysis, Types of Investors, Investment decision; Meaning and objectives of portfolio Management, Portfolio selection, theories of portfolio management, Capital Assets Pricing Model; Indian capital market & Its function; Role of SEBI, BSE, NSE, OTCEI.

9. Computer Application in Business

Components of computer system, Data information and data processing nature of business data, file processing, types of data processing. Analogue and digital communication, computer networks, LAN, WAN, internet and intranet, E-commerce, MS-word, power presentation, Spreadsheet.

10. Financial Markets and Institutions

Meaning and functions of financial market, Recent development of Indian money market, Money market instruments; Merchant Banking, Venture capital; Meaning, importance and functions of financial institutions and Bank; Mutual Fund- Meaning, Role and objectives; unit trust of India; Meaning and Role of development Bank in India, objectives and functions of different financial institution- IFCI, ICICI, SIDBI, SFC, LIC, GIC.