

**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 institutions- IFCI, ICICI, SIDBI, SFC, LIC, GIC.