

**MANGALAYATAN UNIVERSITY JABALPUR**  
**Syllabus for Ph. D. Entrance**  
**Department of Commerce**

**Unit 1: Business Environment and International Business**

- Concepts of business environment (Economic, Political, Legal, Socio-cultural)
- International business: Globalization, entry modes, theories of trade
- Foreign direct investment (FDI) and portfolio investment (FPI)
- Balance of payments (BOP)
- Regional economic integration (EU, ASEAN, SAARC, NAFTA)
- International economic institutions (IMF, World Bank, WTO)

**Unit 2: Accounting and Auditing**

- Basic accounting principles
- Corporate Accounting (shares, liquidation, mergers, etc.)
- Cost and Management Accounting (marginal costing, budgeting, ABC)
- Financial Statement Analysis (ratios, cash flow)
- Indian Accounting Standards, IFRS
- Auditing: financial, cost, management, and emerging trends

**Unit 3: Business Economics**

- Demand analysis, consumer behavior
- Production theory: Law of Variable Proportions, Returns to Scale
- Cost curves, pricing under various market structures
- Pricing strategies (skimming, penetration, peak-load pricing)

**Unit 4: Business Finance**

- Sources of finance, cost of capital, capital budgeting
- Working capital management, dividend policies
- International financial systems, foreign exchange market
- Risk and return analysis, asset securitization

**Unit 5: Business Statistics and Research Methods**

- Central tendency, dispersion, correlation, and regression
- Probability and distributions (binomial, poisson, normal)
- Hypothesis testing (z-test, t-test, ANOVA, etc.)
- Research design, sampling, data collection

**Unit 6: Business Management and Human Resource Management**

- Principles and functions of management, organizational structure
- Leadership and motivation theories, corporate governance
- HRM: planning, recruitment, compensation, appraisal
- Organizational behavior: perception, attitudes, group dynamics

**Unit 7: Banking and Financial Institutions**

- Overview of Indian financial systems and banking types
- RBI functions, monetary policy, banking sector reforms
- Financial markets (money, capital, securities)
- Insurance: types, risk management, regulatory framework

**Unit 8: Marketing Management**

- Marketing concepts and channels, marketing mix
- Product, pricing, promotion, distribution decisions
- Consumer behavior, trends in marketing (online, green, rural)

**Unit 9: Legal Aspects of Business**

- Contract law, sale of goods, negotiable instruments
- Companies Act, LLP, Competition Act, IT Act, RTI Act
- Intellectual Property Rights, Goods and Services Tax (GST)

**Unit 10: Income-tax and Corporate Tax Planning**

- Income-tax: concepts, computation, exemptions, deductions
- International taxation, corporate tax planning strategies
- TDS, advance tax, e-filing of returns