



**INTEGRAL  
UNIVERSITY**



**FACULTY OF COMMERCE  
DEPARTMENT OF COMMERCE**

**Ph.D. IN COMMERCE  
SYLLABUS OF Ph.D. ENTRANCE EXAM**

**Approved by the Board of Studies (BOS)**

*With Effect From*  
**ACADEMIC YEAR 2024-2025**

**INTEGRAL UNIVERSITY, LUCKNOW  
September, 2024**

**Ph.D. Entrance Exam Syllabus for Commerce**  
(Based on the structure of NTA UGC NET Commerce syllabus)

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

- Components and significance of business environment.
- Economic environment: Economic systems, economic policies (Industrial, Fiscal, and Monetary policies). Legal environment, Regulatory framework in India.
- PEST Analysis in Business: Concepts and its impact on business.
- Concepts, importance, theories and forms of international business & trade.
- Balance of Payments, Foreign Exchange Markets, and Exchange Rate Mechanism. Trade barriers, tariffs, and non-tariff barriers.
- International economic institutions: IMF, World Bank, WTO.
- International trade agreements and regional trade agreements: ASEAN, EU, NAFTA, SAFTA. Foreign Direct Investment (FDI)

**Unit 2: Accounting and Auditing**

- Accounting Principles, Concepts & Conventions, Accounting Standards & IFRS. Financial statements: Preparation, analysis, and interpretation.
- Cost and Management Accounting: techniques and control. Budgetary control, standard costing, and variance analysis.
- Corporate accounting: Mergers, acquisitions, and amalgamations.
- Types of audits, Audit planning, Internal control, and procedures.
- Audit reporting: Standards and principles. Auditor's role, responsibilities, and ethics.

**Unit 3: Business Economics**

- Concepts of demand, supply, and market equilibrium.
- Production theory: Costs, production function, and laws of returns.
- Market structures: Perfect competition, monopoly, oligopoly, and monopolistic competition. Pricing strategies and product differentiation.
- Inflation: Causes, effects, and control. Economic growth and development: Theories and factors affecting growth.

**Unit 4: Financial Management**

- Scope and objectives of financial management. Time Value of Money.
- Capital structure theories, Cost of capital, Dividend policies & theories,
- Capital budgeting, working capital management, Risk and return analysis.
- Corporate restructuring: Mergers, acquisitions, and takeovers.

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

- Measures of central tendency and dispersion.
- Correlation and regression analysis.
- Probability theory and distribution: Binomial, Poisson, and Normal distribution. Hypothesis testing and statistical inference.
- Research design, Sampling design, Data analysis techniques: Parametric and non-parametric tests. Report writing, Research ethics and plagiarism.

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

- Management concepts and functions: Planning, organising, directing, and controlling, Organizational behaviour, Strategic management.
- Corporate governance and ethics. HR planning, recruitment, selection, training, and development, Performance management, and appraisal systems.
- Labor laws and industrial relations.

**Unit 7: Banking and Financial Institutions**

- Indian banking system: Structure, functions, and roles of RBI.
- Commercial banks: Role, types, and functions.
- Non-banking financial institutions (NBFIs): Types and their role.
- Financial markets: Money, capital, and foreign exchange markets.
- Regulatory framework: SEBI, IRDAI, and PFRDA.

**Unit 8: Marketing Management**

- Core concepts: Marketing mix, segmentation, targeting, and positioning (STP). Channels of distribution and logistics.
- Consumer behaviour and buying decision process.
- Product life cycle and new product development.
- Branding, packaging, and labelling, Pricing strategies and factors affecting pricing decisions. Concept of Supply Chain Management.
- Advertising, sales promotion, personal selling, and public relations.

**Unit 9: Business Laws:**

- Contract Act, 1872: Essentials of a valid contract, discharge of contract, and breach of contract.
- Sale of Goods Act, 1930: Conditions, warranties, and transfer of ownership.
- Companies Act, 2013: Formation, management, and winding-up of companies.
- Negotiable Instruments Act, 1881: Types of negotiable instruments and their legal aspects.

**Unit 10: Income Tax:**

- Basic concepts and residential status and heads of income.
- Deductions under sections 80C to 80U.
- Computation of total income and tax liability of individual.
- Concepts and importance of tax planning.
- Tax planning vs. tax avoidance and evasion.

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