

Centre for Research and Development

Office of Doctoral Studies

Syllabus for the Part B of

Kristu Jayanti University Entrance Test (KJUET)

Ph. D. Programme in Commerce

Unit 1: Business Environment, International Business & Legal Aspects

Economic, political, and legal environment of business; Corporate Social Responsibility (CSR), socio-cultural factors; Globalization, modes of entry, international trade theories, foreign trade policy; Foreign direct investment (FDI), portfolio investment (FPI), and balance of payments; International institutions-IMF, World Bank, WTO, regional economic integrations (EU, ASEAN, NAFTA, etc.); Companies Act, Contract Act, IT Act, RTI Act, and other business laws.

Unit 2: Accounting, Auditing & Income-Tax

Principles and standards of accounting including Indian and International standards; Financial and corporate accounting-shares, holding companies, partnerships, analysis and interpretation of financial statements, ratio, fund flow, and cash flow; Auditing-basics, internal control, techniques, types, and new trends; Income-tax and corporate tax planning, tax management for business decisions; International taxation-transfer pricing, double taxation avoidance.

Unit 3: Economics, Finance, Banking & Financial Institutions

Microeconomics-demand, supply, market structures, consumer behaviour, pricing; Macroeconomics-national income, monetary and fiscal policy, inflation, growth theories; Business finance-sources, cost of capital, working capital, capital budgeting, capital structure, dividend policy; Overview of Indian financial and banking system, RBI, financial regulators, types of banks, financial markets and instruments, banking reforms, digital banking.

Unit 4: Business Statistics, Research & Management

Statistics-central tendency, dispersion, skewness, correlation, regression, probability distributions (binomial, normal, Poisson), Bayes' Theorem; Research methods-concept, types, research design, data collection and classification, sampling methods, estimation, standard error, central limit theorem, hypothesis testing; Principles, functions, and theories of management; Organizational behaviour development, change, culture.

Unit 5: Marketing Management & Human Resource Management

Marketing concepts, approaches, and strategies; consumer behaviour, product management, and lifecycle; branding, new product development; pricing, promotion, logistics, and distribution channel management; human resource management, including recruitment, selection, compensation management, performance appraisal, and incentive plans; strategic HRM, organisational development, culture, and change management.