

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH & STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

Ph.D. ADMISSION TEST (MR-PAT)

Ph.D. in Commerce

Module 1: Business Environment and International Business

- 1.1 Concept and elements of the business environment
- 1.2 Types of business environment: Internal and External, Micro and Macro Environment
- 1.3 Social-cultural, political and legal environment, the role of government in business
- 1.4 Environmental analysis: Importance and techniques
- 1.5 Importance of international business and theories of international trade
- 1.6 India's Foreign Trade Policy
- 1.7 Economic Environment and Economic Systems
- 1.8 Balance of Payments: Concepts and implications

Module 2: Accounting, Auditing, and Taxation

- 2.1 Basic accounting principles, concepts and postulates
- 2.2 Partnership accounts
- 2.3 Corporate accounting, issue of shares, liquidation
- 2.4 Acquisition, merger and amalgamation, and reconstruction of companies, holding company accounts
- 2.5 Financial statement analysis, ratio analysis, fund flow statement, cash flow statement
- 2.6 Basic concept of auditing, Detection and Prevention of Fraud
- 2.7 Audit Evidence, Company Auditor, Special Area of Audit, Collection of Report
- 2.8 Residence and Tax liability, Five Heads of Income, Tax planning under five heads of income-under old and new regime
- 2.9 Preparation and filing of returns of income
- 2.10 Advance Tax, Tax deducted at source, Tax collected at source
- 2.11 GST- Supply, Registration, Returns, Demands and Refunds

Module 3: Micro Economics Analysis and Macro Economic Analysis

- 3.1 Demand Analysis, law of demand and elasticity
- 3.2 Aggregate Demand and Supply Equilibrium
- 3.3 Consumer behavior, utility analysis, indifference curve analysis
- 3.4 Production function, law of variable proportion, law of returns to scale
- 3.5 Price determination under different market forms
- 3.6 Perfect competition, Monopolistic Competition, Oligopoly and Monopoly
- 3.7 National Income Accounting - Concepts of GDP, GNP, NDP and NNP
- 3.8 Methods of calculating national income
- 3.9 Monetary and Fiscal Policy
- 3.10 Role of Central Banks
- 3.11 Policy Tools and Effectiveness

Module 4: Business Finance

- 4.1 Foundations of Business Finance
- 4.2 Business Decisions and their interpretations
- 4.3 Working Capital Management
- 4.4 Working Capital Financing Strategies
- 4.5 Credit Policy and trade credit management
- 4.6 Real option and strategic investment analysis

- 4.7 Sources of long term and short term finance
- 4.8 Factors influencing dividend policy
- 4.9 Dividend payout v/s retention

Module 5: Business Statistics and Research Methods

- 5.1 Descriptive Statistics
- 5.2 Measures of central tendency
- 5.3 Measure of dispersion
- 5.4 Correlation and regression
- 5.5 Hypothesis testing along with different tests; z-test, t-test, ANOVA, chi-square test
- 5.6 Errors in hypothesis testing (Type I and Type II)
- 5.7 Parametric vs. non-parametric tests
- 5.8 Research Fundamentals
- 5.9 Sampling and data collection
- 5.10 Questionnaire design and scale construction
- 5.11 Reliability and validity in measurement

Module 6: Business Management and Human Resource Management

- 6.1 Principles and functions of Management
- 6.2 Organizational Behaviour
- 6.3 Motivation and leadership: concept and theories
- 6.4 Principles and functions of management
- 6.5 Human Resource Management: concept, role and functions
- 6.6 Compensation Management: Job evaluation, incentive and performance and appraisal
- 6.7 Organization Culture: Organizational development and Organizational change
- 6.8 Training and Development
- 6.9 Strategic HRM and Emerging Trends

Module 7: Banking and Financial Institutions

- 7.1 Foundations of Banking
- 7.2 Classification and roles of financial institutions: Banking and non-banking
- 7.3 Development financial institutions (DFIs): NABARD, SIDBI, EXIM Bank
- 7.4 Capital markets and money markets
- 7.5 Primary vs. secondary markets
- 7.6 Mutual funds, insurance companies, pension funds, credit rating agencies
- 7.7 Role and functions of RBI, SEBI, IRDAI
- 7.8 Banking Operations and Financial Services

Module 8: Marketing Management

- 8.1 Foundations of Marketing
- 8.2 Factors influencing consumer behavior: Psychological, personal, cultural, social
- 8.3 Market segmentation, targeting, and positioning (STP)
- 8.4 Marketing Mix and Strategy
- 8.5 Digital and Services Marketing
- 8.6 Product decisions: Product life cycle, new product development, branding and packaging
- 8.7 Logistics Management
- 8.8 Strategic and International Marketing

Suggested Readings:

1. Business Environment and International Business-Competing the Global Marketplace by Charles W.L .Hill, G Thomas M. Hult, Rohit Mehtani
2. Accounting and auditing-Fundamentals of Accounting and Auditing by Ruchi Gupta
3. Business Economics-Essentials of Business Economics by D.N. Dwivedi
4. Business Finance-Business Finance by S.P. Gupta
5. Business Statistics and Research Methods- Business Statistics by Dr. S.P. Gupta
6. Business Research by C.R. Kothari
7. Business Management and Human Resource Management- Business Management and Human Resource Management by Raymond A. Noe, Barry Gerhart, John R. Hollenback, Patrick W. Wright
8. Banking and Financial Institutions –Indian Financial System by H.R. Machiraju
9. Marketing Management- Marketing Management by Philip Kotler
10. Direct Tax Law and Practice-Taxation by Girish Ahuja, Ravi Gupta