



TAKSHASHILA UNIVERSITY

(Established under Tamil Nadu Private Universities Act, 2019 &
Recognised by UGC u/s 2(f) of the UGC Act, 1956)
ONGUR, TINDIVANAM TK, VILLUPURAM DT

FACULTY OF MANAGEMENT AND COMMERCE

Ph.D. Entrance Examination Syllabus

Department of Management

I. Managerial Functions

Management – Concept, Process, Theories, Roles, Skills and Functions (Planning, Organizing, Staffing, Coordinating, Controlling). Communication – Types, Barriers and Digital Communication. Decision Making – Process and Tools. Organization Structure – Authority, Responsibility, Centralization and Span of Control. Managerial Economics – Demand Analysis, Market Structures, National Income and Inflation. Business Ethics, CSR, ESG and Corporate Governance.

II. Organizational Behaviour

Organizational Behaviour – Theories, Individual Behaviour - Group Behaviour - Transactional Analysis, Organizational Culture, Workforce Diversity, Emotional Intelligence, Stress Management and Organizational Justice. **Human Resource Management:** HRM – Concepts, Planning, Recruitment, Selection, Training and Development. Job Analysis, Evaluation and Compensation. Performance Management, Career Planning and OD Interventions. Talent Management, Employee Engagement and Work-Life Balance. Industrial Relations, Labour Welfare, Trade Unions and Collective Bargaining. International HRM and Green HRM

III. Accounting

Accounting Principles and Standards. Financial Statements Preparation and Analysis (Ratio, Funds Flow, Cash Flow, DuPont). Cost Sheet, Marginal Costing, CVP Analysis, Standard Costing and Variance Analysis. **Financial Management:** Financial Management – Objectives and Functions. Capital Structure, Cost of Capital and Sources of Finance. Budgeting, Leverages and EBIT-EPS Analysis. Time Value of Money, Risk and Return, Capital Budgeting and Dividend Theories. Mergers and Acquisitions, Portfolio Management (CAPM, APT) and Derivatives. Working Capital Management, International Finance and FinTech.

IV. Marketing Management

Consumer and Industrial Buying Behaviour. Brand Management – Equity, Strategy and Loyalty. Logistics and Supply Chain Management. Sales Force Management and Personal Selling. Service Marketing and CRM. Retail Marketing and Emerging Trends (Digital, Social Media, Influencer, Green Marketing). Marketing Analytics, Customer Experience and International Marketing.

V. Entrepreneurship

Entrepreneurship – Concept, Types, Theories, Competencies and Intrapreneurship. Women and Rural Entrepreneurship. Innovation Management, Opportunity Recognition and Business Model Development. Business Plan, Feasibility Analysis and Startup Ecosystem in India. MSMEs – Role, Government Support, Sickness, Rehabilitation and Institutional Finance. Venture Capital, IPR, Social Entrepreneurship and Digital Startups.

Reference Books

1. Management. 16th Edition, Pearson Education, 2022.
2. Organizational Behavior. 19th Edition, Pearson Education, 2023.
3. Human Resource Management. 16th Edition, Pearson Education, 2020.
4. Financial Management: Theory and Practice. 16th Edition, Cengage Learning, 2021.
5. Financial Management. 13th Edition, Vikas Publishing House, 2021.
6. Marketing Management. 16th Edition, Pearson Education, 2022.
7. Marketing Management. 7th Edition, McGraw Hill Education, 2022.
8. Entrepreneurship. 11th Edition, McGraw Hill Education, 2020.
9. Entrepreneurship Development. 3rd Edition, S. Chand Publishing, 2019.
10. Business Research Methods. 13th Edition, McGraw Hill Education, 2020.

Department of Commerce

I. ACCOUNTING FOR FINANCIAL DECISION MAKING

Strategy Decision Making and Planning for Sustainable Growth -Risk Appraisal Methods - Balancing Risk and Return - Portfolio Theory and Asset Pricing Models -Investment Decision - Investment Evaluation Criteria -Accounting Rate of Return - Net Present Value - Internal Rate of Return - Profitability Index - Discounting Payback - Capital Structure & Market Value of a Firm - Interpretation of Working Capital Ratios – AI-Driven Sustainable Financial Decision Making.

II. INTERNATIONAL TRADE FINANCE

International Trade – Basis of International Trade – Foreign Trade and Economic Growth – Balance of Trade – Balance of Payment – Current Trends in India – Barriers to International Trade – WTO – Indian EXIM Policy: ECGC and its schemes – Import Licensing – Financing methods for import of Capital goods. – Digital transformation and FinTech in Global Trade finance.

III. MARKETING MANAGEMENT

Introduction to Marketing, Marketing Vs Selling; Marketing Orientations; Marketing Environment- Market Segmentation and Pricing, Marketing Mix; The Product, New Product Development, Product Life Cycle, Product Mix Decisions, Branding, Packaging and Labeling. Marketing Research: Need for Market Research, Types of Marketing Research, Stages of Marketing Research - Marketing Audit; Social Marketing; Green Marketing; Web Marketing – Marketing Analytics and Consumer Intelligence in The Digital Era.

IV. STRATEGIC AND GLOBAL HRM

Strategic Management and Its Relevance for HRM, Strategic HRM – Meaning, Concepts, Approaches and Models, HR Strategy Formulation, Implementation and Integration with The Business Enterprise, Evaluation of HR Strategy. Global HRM – Global Sourcing, Management and Compensation of Human Resources, HR Issues and Strategies in BPO Sector – Future of Work: AI, Hybrid Workforce and Strategic Talent Management

V. TAXATION POLICY

Taxes and its types. Inter -relation between different direct taxes. Tax-planning - Concept of Tax–evasion and Tax avoidance. Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council, State Compensation Mechanism, Registration. Levy and collection of GST Taxable event – Digital Economy Taxation and Technology enabled tax governance.

Reference Books:

1. Varshney, P. N. *Indian Financial System*. Latest Revised Edition. Sultan Chand & Sons.
2. Pandey, I. M. *Financial Management*. 12th ed., Vikas Publishing House.
3. Madura, J. *International Corporate Finance*. 13th ed., Cengage Learning.

4. Van Horne, J. C., & Dhamija, S. *Financial Management and Policy*. Latest Indian Edition, Pearson.
5. Kotler, P., & Keller, K. L. *Marketing Management*. 16th ed., Pearson.
6. Choudhary, P., & Gupta, P. *Tax Planning and Tax Management*. Latest Revised Edition.
7. Singhanian, V. K. *Direct Tax Laws*. Latest Assessment Year 2026–27 Edition, Taxmann.
8. Aswathappa, K. *Human Resource and Personnel Management*. 9th ed., McGraw Hill Education.
9. Shajahan, S., & Ramesh, S. *Contemporary Issues in Commerce and Management*. Latest Revised Edition, Margham Publications.
10. Cherunilam, F., & Cherunilam, B. *Business Environment: Text and Cases*. Latest Revised Edition, Himalaya Publishing House.
11. Riemer, K., Johnston, R. B., & Richter, C. *Digital Transformation in Business and Society*. 1st ed., Palgrave Macmillan.