

**Account and Statistics Board**  
**PET EXAM Syllabus**  
**Accounting and Statistics Techniques**

**Unit-I : Financial Accounting:**

Meaning, objectives and principles of Accounting, Accounting concepts & Conventions, Accounting Standards- AS 1 to AS 10. Final accounts of Sole Traders.

**Valuation of Goodwill**

Meaning, Characteristics of Goodwill, Factors influencing the value of goodwill, Need for Valuation of goodwill, Valuation of goodwill as per -Average Profit Method, Weighted Average Profit Method, Super Profit Method, Capitalization Method.

**Unit- II : Flotation of Joint Stock Companies and their Capital Structure.**

Types of Shares, Methods of issue of shares, Accounting for Issue, Forfeiture of Shares & Reissue of forfeited shares.

Valuation of Share: Meaning, Need of Valuation of Shares, Factors affecting the value of shares, Methods of valuation of shares, Net Assets Method/Intrinsic Value Method, Yield Method.

**Unit-III : Cost Accounting:**

Meaning, Importance, Element of cost, Cost-Absorption, Allocation of overheads and Method of costing, Difference between Cost accounting and Financial accounting.

Simple Problems on Cost Sheet, Tender and Quotations.

**Reconciliation of Profit/Loss shown by Cost and Financial Accounts**

Need for Reconciliation of Profit, reason for the difference between cost account and financial accounts, objective of Reconciliation statement, Methods of preparation of Reconciliation statement

**Unit-IV : Management Accounting:**

Meaning, Scope, Importance, and Limitations of Management Accounting. Difference between Cost Accounting and Management Accounting, Role of Management Accounting. Break -Even Point Analysis

**Ratio Analysis:** Ratio Analysis: Meaning, Importance and Limitations of Ratio Analysis, Classification of Ratio, Computation of Profitability Ratio, Financial Ratio with special reference to Current Ratio, Acid Test/ Liquid Ratio, Inventory Turnover Ratio, Debtors and Creditors Turnover Ratio, Fixed Assets Turnover Ratio, Debt-Equity Ratio, Working Capital Ratio, Earnings per Share Ratio.

**Unit-V: Statistics Techniques**

**Statistics & Measures of Central Tendency**

Meaning, Scope, Importance, Functions and Limitations of Statistics. Collection of data, Tabulation and Classification, Frequency distribution. Mean, Median, Mode, Geometric Mean and Harmonic Mean.

**Correlation-** Types of correlation, Karl Pearson's coefficient of correlation in Bivariate frequency table, probable error, interpretation of 'r', Rank Correlation Method.

**Reference Books :**

1. S. N. Maheshwar :- Financial Accounting – Vikas Publishing House, New Delhi
2. Shukla and Grewal : Advanced Accounts (S. Chand & Ltd. New Delhi)
3. Jain and Narang : Advanced Accounts (Kalyani Publishers, Ludhiana)
4. Dr. Vijay Bagde, Dr. Pramod Fating, Dr. Prashant Gulhane: Financial Accounting-I; Sir Sahitya Kendra, Nagpur.
5. Jain S. P. – Advanced Cost Accounting – Kalyani Publication
6. Gawada, J Made – Advanced Cost Accounting – Himalaya Publication House
7. Sharma R. K. - Managements Accountings – Kalyani Publication
8. Pillai R. S. N. – Management Accounting – S. Chand & Co. Pvt. Ltd.
9. Elhance D.N : Fundamentals of Statistics
10. Dr. P. Fating, Dr. V. Bagde, M. Gulhane: "Advanced Statistics" – Sir Sahitya Kendra.
11. Dr. R. D. Mehta, Dr. Pradeep Wath & Dr. D. C. Gotmare :- Advanced Financial Accounting (Payal Prakashan)

**Ph.D Entrance Test (PET)**  
**Syllabus for Section – B**  
**Subject: Commerce**

**Question Paper Pattern:**

1. The question paper shall have total 50 Multiple Choice Questions carrying 1 mark each.
2. Each unit shall have 10 Multiple Choice Questions

**Unit I – Business and Commerce**

Meaning, Nature, Scope and Functions of Business; Social Responsibilities of Business; Evolution of Business; Forms of Business Organization; Commerce and Trade; Recent Developments in functioning of business organizations (BPO, KPO, BPR, etc.); Organization Function – Principles of Organization; Types of Organization – Line, Staff, Line & Staff, Committee, Matrix form of Organization; Business Environment - External and Internal factors of Business Environment; Evolution of E-Commerce, E-Business and its role in liberalization, privatization and globalization. Marketing and its Objectives, Marketing Process, Developing a Marketing Strategy, Building Brand Awareness, Development of Business and Marketing Plan.

**Unit II – Banking and Insurance**

Evolution of Banking; Types of Banks; Banking Regulations in India; Functions of Reserve Bank of India and commercial banks; Overview of the Banking Sector in Indian economy; Role of development banks in industrial development; Problems of public sector banks; Recent Developments in banking sector.

Evolution of Insurance; Types of Insurance – Life and Non-Life Insurance; Features of various types of insurance policies; Overview of the Insurance sector in Indian economy; Insurance Regulations in India; Functions of Insurance Regulatory Development Authority (IRDA).

**Unit III – Income Tax and Auditing**


Basic Concepts in Income Tax – Assessee, Assessment Year, Gross Total Income, Residential Status of assessee and tax liability; Sources of income and provisions thereof with regard to assessment of income tax; Incomes Exempted from Tax; Various deductions allowed from income tax.

Meaning, definition, scope and objectives of Audit; Types of Audit; Internal audit and control systems; Audit Planning; Audit Programme; Audit Documentation and evidence; Vouching and Verification of books of accounts and assets and liabilities; Difference between financial audit and cost audit; Features of Company Audit; Audit Report and Certificate.

**Unit IV – Business Laws**

Indian Contract Act, 1872 – Meaning and definition of contract, Important definitions, Nature and kinds of contract, essentials of a valid contract, offer and acceptance, consideration, capacities of parties to contract, free consent; Void Agreement, Contingent Contract, Quasi Contract; Contract of Indemnity and Guarantee, Law of Agency.

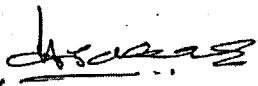
Consumer Protection Act-1986 - Definition of Consumer, Importance of Consumer, Problems faced by Consumers, Consumer Protection- Need & Importance, Rights & Responsibilities of Consumer; Definitions: Complaints, Services, Defects & Deficiency, Relief available to consumer, Procedure to

  
(Dr. S. R. JICHKAR)

file complaints, ways and means of consumer protection, consumer dispute redresser agencies and procedure followed by redresser agencies.

#### **Unit V – Indian Companies Act, 2013**

Important terms and definitions under Indian Companies Act, 2013; Concept of Corporate Personality; Definition of Company; Kinds of Companies; Doctrine of Ultra Vires; Lifting of Corporate Veil; Provisions related to promotion and incorporation of a company; Memorandum of Association; Articles of Association; Provisions related to Share and Share Capital; Provisions related to raising debt and issuing debentures; Provisions related to depositaries and dematerialization of securities; Rights and duties of a shareholder; Rights and duties of a Debenture holder; Provisions related to appointment of a Director; Provisions related to meetings of the company; Provisions related to distribution of dividends; Provisions related to winding up of a company.

  
(DR. S.K. JICHKAR)

**Ph.D Entrance Test (PET)**  
**Syllabus for Section – B**  
**Subject: Business Administration and Business Management**

**Question Paper Pattern:**

1. The question paper shall have total 50 Multiple Choice Questions carrying 1 mark each.
2. Each unit shall have 10 Multiple Choice Questions

**Unit – I Business Management and Entrepreneurship**

Management – Concept, Process, Theories and Approaches, Management Roles and Skills; Functions – Planning, Organizing, Staffing, Coordinating and Controlling; Communication – Types, Process and Barriers. Decision Making – Concept, Process, Techniques and Tools  
Organization Structure and Design – Types, Authority, Responsibility, Centralization, Decentralization and Span of Control

Entrepreneurship Development – Concept, Types, Theories and Process, Developing Entrepreneurial Competencies; Intrapreneurship – Concept and Process; Innovations in Business – Types of Innovations, Creating and Identifying Opportunities, Screening of Business Ideas; Business Plan and Feasibility Analysis – Concept and Process of Technical, Market and Financial Analysis

**Unit II – Human Resource Management and Organizational Behaviour**

Organizational Behaviour – Significance & Theories

Individual Behaviour – Personality, Perception, Values, Attitude, Learning and Motivation

Group Behaviour – Team Building, Leadership, Group Dynamics

Interpersonal Behaviour & Transactional Analysis

Organizational Culture & Climate

Human Resource Management – Concept, Perspectives, Influences and Recent Trends  
Human Resource Planning, Recruitment and Selection, Induction, Training and Development; Job Analysis, Job Evaluation and Compensation Management; Performance Management and Appraisal; Organization Development, Change & OD Interventions; Employee Engagement & Work Life Balance; Industrial Relations: Disputes & Grievance Management, Labour Welfare and Social Security; Trade Union & Collective Bargaining; Green HRM

**Unit III - Managerial Accounting & Financial Management**

Financial Statement Analysis – Ratio Analysis, Funds Flow and Cash Flow Analysis, DuPont Analysis; Preparation of Cost Sheet, Marginal Costing, Cost Volume Profit Analysis; Budgeting and Budgetary Control; Financial Management, Concept & Functions, Capital Structure – Theories, Cost of Capital, Sources and Finance, Leverages – Operating, Financial and Combined Leverages, EBIT–EPS Analysis, Financial Breakeven Point & Indifference Level; Value & Returns – Time Preference for Money, Valuation of Bonds and Shares, Risk and Returns; Capital Budgeting – Nature of Investment, Evaluation, Comparison of Methods; Risk and Uncertainty Analysis; Dividend – Theories and Determination; Working Capital Management – Determinants, Cash, Inventory, Receivables and Payables Management, Factoring

#### **Unit IV - Marketing Management and International Business**

Marketing – Concept, Market Segmentation, Positioning and Targeting; Product and Pricing Decision – Product Mix, Product Life Cycle, New Product development, Pricing – Types and Strategies; Place and promotion decision – Marketing channels and value networks, VMS, IMC, Advertising and Sales promotion; Consumer and Industrial Buying Behaviour: Theories and Models of Consumer Behaviour; Brand Management – Role of Brands, Brand Equity, Equity Models, Developing a Branding Strategy; Brand Name Decisions, Brand Extensions and Loyalty; Personal Selling; Service Marketing – Managing Service Quality and Brands, Customer Relationship Marketing; Retail Marketing; Emerging Trends in Marketing – Concept of e-Marketing, Direct Marketing, Digital Marketing and Green Marketing  
International Business – Managing Business in Globalization Era; Theories of International Trade; Balance of payment; Foreign Direct Investment – Benefits and Costs; Multilateral regulation of Trade and Investment under WTO

#### **Unit V – Strategic Management**

Strategic Management – Concept, Process, Decision & Types; Strategic Analysis – External Analysis, PEST, Porter's Approach to industry analysis, Internal Analysis – Resource Based Approach, Value Chain Analysis; Strategy Formulation – SWOT Analysis, Corporate Strategy – Growth, Stability, Retrenchment, Integration and Diversification, Business Portfolio Analysis – BCG, GE Business Model, Ansoff's Product Market Growth Matrix, Mckinsey 7s Framework



# RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY

## PET syllabus

### Business Economics

#### Unit One Micro economics fundamentals

- Meaning of business economics, objectives and function.
- Concept of cost and cost function, Concept of Revenue and Producers Equilibrium
- Demand, its determinant, law of demand, supply its analysis
- Law of variable proportion, law of equi marginal utility, Cobb- Douglas Production Function.
- Market its classification, price determination under different market condition

#### Unit Two Macroeconomics fundamentals

- Valuation of money, its functions,
- Banking sector, latest trends in banking, role of banking in Indian economy.
- Methods of calculating national income, Balance of payment
- Money Supply, Credit creation by Commercial Banks, Credit control by central Bank.
- Government Budget - Capital Budget & Revenue Budget, Fiscal Deficit, Primary Deficit, Determination of Foreign Exchange Rate

#### Unit Three International economics

- Benefits of international trade, Purchasing Power Parity,
- reasons for free trade, trade tariffs, Import Substitution and Export Expansion in Industry
- The Classic Model of International Trade, The Heckscher-Ohlin Model
- Prices and Exchange Rates, Interest rates and Exchange Rates
- Premier global financial institutions; International monetary fund, World bank, ADB, WTO, their functions, role

#### Unit Four Indian economics

- Indian economy; Salient features, problems and remedies
- Current issues in Indian economy
- Indian agriculture, present situation, problems, and their solutions
- Public expenditure; nature, types and significance
- public debt; nature, burden and methods of redemption

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29/04/2021



### Unit Five Economic development and growth

- classification of countries on the basis of economic development, regional cooperation.
- Stages of Economic Growth, Vicious Circle Theory, Balanced Versus Unbalanced Growth.
- Employment Problems, Dimensions of Unemployment and Underemployment, Labour Force Growth, reasons for labour migration and remedies for it
- Reasons and significance investment in human capital, economic and non-economic benefits of education and health programmes, strategies for reducing brain drain
- Role of entrepreneurs in economic development, function of entrepreneurs, problems of entrepreneurs and remedies to solve them

*S. P. S. S.*  
09/04/2021