



St. Paul Institute of Professional Studies, Indore



An Autonomous Institute Affiliated to Devi Ahilya Vishwavidhyalaya, Indore

Accredited by NAAC with 'A' Grade

Phone No. 0731-2499911, 49661355, 4961356

E-mail: info@spipsindore.ac.in, Website: www.spipsindore.com

Semester I

Paper I – A-101—Management Concepts

Compulsory

| Unit | Particulars |
|------|--|
| 1 | Introduction: Concept of Management, Scope and Nature of Management, Approaches to Management, Human Relation, Behavioural and System approach. |
| 2 | Planning: Concept of Planning, Objectives and components of Planning, Nature and Process of Planning, determination of Objectives. Management by objectives, Management by Exception, Concepts, Nature and Process of decision-making. Theories of decision-making. |
| 3 | Organization : Concept, objectives and element of organization, process and principles of organization. Organization Structure and Charts, Span of Management, Delegation of Authority, Centralization and Decentralization |
| 4 | Direction : Concept, Nature, Scope, Principles and Techniques of Direction. Communication : concept, Process. Channel and Media of Communication. Barriers to effective communication, Building effective communication system. |
| 5 | Control : Concept, objectives, nature and process of control. levels and areas of control. Various control techniques. Z-Theory of Management. Management Education in India: Objectives, Present position and difficulties |

Max. Marks 85+15 CCE

Suggested Readings:

1. Understanding Organization - Shukla

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Semester I

Paper II- A-102- Business Environment Compulsory

Max. Marks 85+15 CCE

| Unit | Particulars |
|------|---|
| 1 | Theoretical Framework of Business Environment : Concept, Significance and nature of business environment; Elements of environment -internal and external, Changing dimensions of business environment. Liberalisation. Privatisation and Globalisation. |
| 2 | Economic Environment of Business : significance and elements of economic Environment, economic systems and business environment, Economic planning in India, Government policies - Industrial policy, licensing policy, fiscal policy, Monetary policy and EXIM policy. |
| 3 | Political and Legal Environment of Business : Competition Act-2002 Practices (MRTP) Act, Foreign Exchange Management Act (FEMA), Consumer Protection Act, Patent Laws. |
| 4 | Socio, Cultural & International Environment : Social responsibility of business, Characteristics, Components, Scope, relationship between society and business, Socio-cultural business Environment, Social Groups, World Trade Organisation (WTO), International Monetary Fund (IMF), Foreign Investment in India |
| 5 | Technological Environment : Concept, Online Channels, Online Services, Advantage of Online services, E-commerce, Indian conditions of E-commerce, Electronic Banking, Franchise Business. |

Suggested Readings:

1. Adhikary, M: Economic Environment of Business, Sultan Chand & Sons, New Delhi
2. Ahluwalia, I.J.: Industrial Growth in India, Oxford University Press Delhi.
3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publication, New Delhi.
4. Aswathappa, K: Legal Environment of Business, Himalaya Publication, Delhi.
5. Chakravarty, S.: Development Planning. Oxford University Press, Delhi.
6. Ghosh, Biswanath : Economic Environment of Business, Vikas Publication, New Delhi.
7. Govt. of India: Economic Survey, various issues.
8. Raj Agrawal and Parag Diwan, Business Environment; Excel Books, New Delhi.
9. Ramaswamy, V.S. and Nama Kumari : Strategic Planning for Corporate Success, Macmillan, New Delhi.
10. Sengupta, N.K. Government and Business in India, Vikas Publication, New Delhi.

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Semester I
Paper III A-103-Advanced Accounting
Compulsory

Max. Marks 85+15 CCE

| Unit | Particulars |
|------|--|
| 1 | Investment Accounts, Advance Problems of Bank Reconciliation Statements. |
| 2 | Accounting for Hire Purchase and Installment Payment System, Accounting from Incomplete Records. |
| 3 | Rectification of Errors, Advance Problems of Final Accounts, Accounts for Non-Profit Organization. |
| 4 | Dissolution of Partnership firm (including sales and Amalgamation of firm) Inflation Accounting. |
| 5 | Dissolution of Partnership firm (including sales and Amalgamation of firm) Inflation Accounting. |

Note: -70 % Numerical Problem and 30% Theoretical Questions will be cessed in Question Paper.

Reading Books:-

1. Advanced Accounting – Shukla and Grawal
2. Advanced Financial Accounting- Dr. R L Gupta

Reference:-

1. Financial Accounting — Dr. Kaustubh Arvind Sontakke. Himalalaya Publication
2. Financial Accounting- Dr. K.S. Raman & Dr. M.A. Arulanadam, Himalalaya Publication.
3. Financial Accounting D.K. Gangwar & Dr. Sharda Gangwar, Himalalaya Publication.
4. Principles of Financial Accounting — S.N. Maheshwari, Shard K. Maheshwari & Sunil Maheshwari Vikas Publication House.
5. Advanced Financial Accounting — Shawar Saleem, Vikas Publication House.
6. An introduction to Accounting — S.N. Maheshwari, Shard K. Maheshwari & Sunil Maheshwari, Vikas Publication House.
7. Financial Accounting — Dr. Singh & Saxena, Sahitya Bhwan Publication & Distributers
8. Financial Accounting — Dr. Kerim & Khanuja Mehta, Sahitya Bhwan Publication & Distributers,(P) Ltd. Agra.
9. Book Keeping & Basic Accounting — Dr. S.K. Singh, Sahitya Bhawan Publication & Distributers, (P) Ltd. Agra.

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Semester I
Paper IV- A- 104-Cost Analysis and Control
Compulsory

Max. Marks 85+15 CCE

| Unit | Particulars |
|------|--|
| 1 | Various cost concepts, Cost centre and cost unit, Methods and techniques of Costing. Installation of costing system, Methods of inventory control, Overheads Accounting. |
| 2 | Process Accounting Joint product and Bye product, Equivalent Production and Inter Process Profit, Operating Cost. |
| 3 | Marginal Costing : Concepts, Break Even Analysis, Uniform costing and Inter firm comparison. Use of Managerial Costing in business Decision. |
| 4 | Budgetary Control : Basic concepts, Preparation of functional budget: Cost Audit : Objectives and Advantages. |
| 5 | Standard Costing and Variance Analysis. |

Suggested Readings :

1. Oswal Maheshwari - Cost Accounting
2. M. Agarwal & M Jain - Cost Accounting
3. Jain & Narang - Cost Accounting
4. S.N. Mahehwari - Cost Accounting
5. M.C. Agarwal- Cost Accounting
6. Jawaharlal- Cost Accounting

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