

**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](mailto:info@spipsindore.ac.in), Website: [www.spipsindore.com](http://www.spipsindore.com)



Semester IV  
Paper I - F- 401 — Corporate Accounting

**Optional**

Unit	Particulars
I	Issue and Forfeiture of shares. Accounting for Redemption of Preference Share and Debenture, Buy back of Equity Share, Bonus Shares.
II	Company Final Accounts AS-4, AS-5, Disposal of Profit.
III	Mergers of Companies AS-14
IV	Internal Reconstruction of a Company, Liquidation of a company.
V	Valuation of Goodwill and Shares.

**Suggested Readings:**

1. Modern Accountancy - Mukharjee, Haif
2. Advance Accountancy Vol-2 - A.K. Sehgal
3. Advance Accountancy Vol-2 - R.L. Gupta
4. Advance Accountancy Vol-2 - Shukla & Grewal

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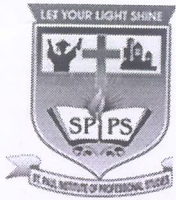
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**Semester IV**  
**Paper II - F- 402 — Cost Administration and Control**

**Optional**

Unit	Particulars
I	Application of Marginal Costing, Key factor analysis, Profit planning, optimum product mix, Make or Buy decision, Price fixation, Discontinuance of product, Diversification of product line, Acceptance of new order, close down decision.
II	<b>Budgeting Process</b> : Budget Manual, Zero Base Budget, Planning, Programming, Budgeting system, Performance Budgeting, Disposal of variance in standard costing, Transfer Pricing: Meaning, necessity and methods
III	<b>Pricing Strategy</b> : Factors influencing, product pricing, Pricing decision process, Pricing Methods: Cost plus pricing, Standard cost pricing, Marginal cost pricing, Pricing for target rate of return: Added value, Method of Pricing, Differential cost pricing, Going rate pricing, Opportunity cost pricing, Administered Pricing, Export pricing, Skimming and penetration pricing policy, Price discrimination target pricing, Non-financial factors of pricing.
IV	Cost reduction and cost control, cost control process, Cost Reduction Process, Planning for cost Reduction Techniques for cost control and reduction, Value Analysis, Inventory control Techniques
V	Total Quality Management (TQM) in costing, Material Requirement Planning, Manufacturing Resource Planning, Product Life Cycle Costing, Feedback control system, Activity Based costing, Target costing, Enterprises Resource Planning, Synergy Benchmarking, Business Process Outsourcing (BPO)

**Suggested Readings:**

1. Cost Accounting Jawahar Lal
2. Cost Accounting M.N. Arora
3. Cost Accounting Ravi M. Kishore
4. Cost Accounting M.L. Agarwal
5. Cost Accounting R.N. Khandelwal
6. Cost Accounting M.L. Oswal
7. Cost Accounting Mahesh Agarwal
8. Cost Accounting B.L.M. Nigam

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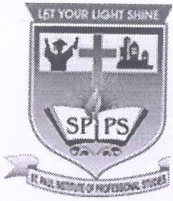
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**Semester IV**  
**Paper III - F- 403 — Accounting Theory**

**Optional**

Unit	Particulars
I	<b>Principles of Accounting:</b> as information system, as a language factors influencing accounting environment. Accounting and economic development. Concept of Accounting Theory. Role and classification of Accounting Theory. Approaches of Accounting Theory
II	<b>Accounting Concepts, Postulates, and Principles:</b> G.A.A.P., Accounting Policies. Revenue Recognition, Study of AS-9, Concept of Expenses, Gain and losses
III	<b>Revenue Measurement</b> and its relevance: various concept of Income: Accounting concept, Economic concept and capital maintenance concept, Operating and Non-operating activities, Concept of comprehensive Income. Prior period items and extraordinary items.
IV	Conceptual study of Accounting for Changing prices, Segment Reporting, Social Accounting.
V	Interim Reporting, Conceptual Human Resource Accounting, Value Added Reporting. Environmental Accounting and reporting

**Suggested Readings:**

1. Accounting Theory Jawahar Lal
2. Accounting Theory J.C. Maheshwari
3. Accounting Theory L.S. Porwal
4. Accounting Theory R. Mangal

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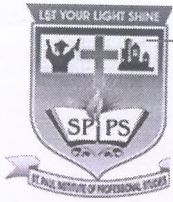
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Semester IV  
**Paper IV - F- 404 — Institutional Accounting**

**Optional**

Unit	Particulars
I	Accounting for holding company.
II	Accounting for Bank and Insurance Company (including Life Insurance).
III	Double Accounts System.
IV	Accounting for Co-operative societies, Hotel Accounting.
V	Government Accounting.

**Suggested Readings:**

1. Advance Modern Accountancy Mukharjee & Hanif
2. Advance Accountancy Vol-2 AK. Sehgal
3. Advance Accountancy Vol-2 R.L. Gupta
4. Advance Accountancy Shukla & Grewal

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Pradhar 10/6/24  
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