



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 – III

Paper I – C-301- Managerial Economics

Compulsory

Unit	Particulars
1	Managerial Economics: Nature and scope of managerial economics, managerial economist: role and responsibilities, fundamental economic concepts profit maximization theory.
2	Demand Analysis: Elasticity of demand, introduction explanation theory of consumer choice, indifference approach, and revealed preference theory.
3	Production Function: law of variable proportions, law of returns to scale
4	Business cycles: nature and phases, theories of business cycles
5	Profit management: measurement of profit, concept of risk and uncertainty

Suggested Readings:

1. Chopra, O P . Managerial Economics. Tata Mc Graw Hill, Delhi
2. Dean, Joel. Managerial Economics, Prentice Hall, Delhi
3. Varian, H R . International Micro Economics: A Modern Approach, East West Press,
4. Varshney, R L. and Maheshwari, K I . Managerial Economics. Sultan Chand and Sons.
5. Dwivedi D.N.: Managerial Economics, Vikas Publishing House, New Delhi.
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6. Sinha V.0 - Managerial Economics
7. Shareen Kerpel - Managerial Economics
8. Varshney R.C.- Managerial Economics
9. Shrivastava O.S. Managerial Economics Quality Publishing Company, Bhopal

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Paper II – C-302 - Tax Planning and Management

Compulsory

Unit	Particulars
1	Concept Of Tax Planning: meaning, scope, importance, objectives of tax planning
2	Areas Of Tax Planning: ownership aspect, activity aspects and location aspects, nature of the business and tax planning
3	Tax Planning And Setting Up New Business: deductions available to new industrial undertakings, amalgamation, merger and tax planning. Special tax provisions – tax provisions relating to free trade zones, infrastructure sector and backward areas.
4	Tax Planning And Financial Decisions: capital structure decision dividend, inter corporate dividend, bonus shares.
5	Tax Assessment : Introduction, Difference between Tax Planning and Tax Management, Areas of Tax Management, Return of Income and Assessment, Penalties and Prosecutions, Appeals and Revisions

Suggested Readings :

1. Ahuja, G.K. and Ravi Gupta: Systematic Approach to Income Tax and Central Sales Tax; Bharat Law House, New Delhi.
2. Lakhota, R.N.; Corporate Tax Planning; Vision Publication, Delhi.
3. Singhanian, V.K. Direct Taxes: Law and Practice; Taxman's Publication, Delhi.
4. Sainghanian, Vinod K; Direct Tax Planning and Management; Taxman's Publication, Delhi.- Tax Planning and Management
5. Mehrotra S.- Tax Planning and Management
6. Lakhota - Tax Planning and Management
7. Saklecha Shripal - Tax Planning and Management
8. Goyal R.S. - Tax Planning and Management

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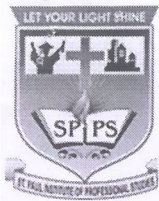
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Semester III

Paper III -C-303 – Entrepreneurship Skill Development

Compulsory

Unit	Particulars
1	Entrepreneur: definition, emergence of entrepreneurial class, theories of entrepreneurship, socio-economic environment and entrepreneur.
2	Promotion Of The Venture: opportunity analysis, external environmental forces, economic, social, technological and competitive factors, establishment of a new unit.
3	Entrepreneurial Behavior: innovation and entrepreneurship, entrepreneurial behavior, social responsibility.
4	Entrepreneurial Development Programme: entrepreneurial development programme relevance and achievements.
5	Role of Government in Entrepreneurship Development: Schemes and Eligibility.

Suggested Readings:

1. Kenneth R Van Voorthis: Entrepreneurship and small business management.
2. Hass School hammer & Arthur Kuri: Entrepreneurship and small
3. Sharma RA. : Entrepreneurial Change in Indian Industries.
4. Dhar P.N. and Lydall H.F. The role of small enterprises in Indian Economic Development.
5. Shukla M.B - Entrepreneurship Development

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Semester III
Paper IV- C-304 Accounting for Managerial Decisions

Compulsory

Unit	Particulars
1	Management Accounting: Its meaning, nature and impotence. Difference of management accounting with cost accounting and financial accounting
2	Financial Statements: Need, objects, significance limitation. Analysis and interpretation-numerical problems
3	Fund Flow Analysis and Cash Flow Analysis (Application of A.S. - 3)
4	Capital Budgeting: Nature and characteristics of long terms investment decision, methods of ranking investment proposals.
5	Management Reporting System: types of reports, responsibility accounting.

Suggested Readings:

1. M.R. Agarwal - Accounting for Managers
2. Agarwal & Agarwal - Accounting for Managers
3. Agarwal, Jain & Jain - Management Accounting

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