Shiksha Mandal's

G. S. College of Commerce, Wardha

(Autonomous)

M.Com. (Major in Accountancy & Business Studies)

Semester – II

Advanced Statistics (MCABS 2.1)			
Teaching Hours: 60	**Total Credits: 4**	**Total Marks: 70+30 =100**	**Group: Major Core**

Objective:

The objective of this paper is to equip students with some of the important statistical techniques for managerial decision making and to provide ground for learning advanced analytical tools used in research.

Learning Outcome:

1. To understand the applications of correlation analysis in business decision making
2. To get acquainted with the concept and applications of regression analysis in managerial decisions
3. To be coherent with concept of probability and its practical application
4. To understand the concept of hypothesis and application of various non-parametric tests in business research

Unit	Content
I	**Correlation Analysis:** Simple, multiple and partial correlation analysis; Karl Pearson's Co- efficient of Correlation; Spearman's Rank correlation. (theory and Practical)
II	**Regression Analysis:** Simple and Multiple linear regression analysis (involving up to three variables). Multiple regression analysis using MS Excel. (theory and Practical)
III	**Probability:** Laws of probability, simple and Compound probabilities, Permutations and Combinations. (Theory and Practical)
IV	**Sampling and Test of Significance:** Sampling on mean, sampling on standard deviation, type I and types II Errors and Chi-square test. (theory and Practical)

Books Recommended:

1. **Statistics for Management,** Levin, R.I. and D.S. Rubin, Prentice-Hall of India.
2. **Complete Business Statistics,** Aczel, Amir D., and Sounder pandian, J., Tata McGraw Hill Publishing.
3. **Statistics for Business and Economics,** Anderson, Sweeny and Williams, CENGAGE Learning, New Delhi.
4. **Business Statistics,** Kazmeir Leonard J., Tata McGraw Hill Publishing Company, New Delhi.
5. **Business Statistics,** Vohra, N. D., Tata McGraw Hill Publishing Company, New Delhi.
6. **Elementary Business Statistics,** Freund, J. E. And F. J. Williams, The Modern Approach, Prentice Hall of India Private Ltd., New Delhi.

Corporate Accounting (MCABS 2.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Core

Objectives: The objective of this paper is to help students to acquire conceptual and practical knowledge about corporate accounting

Learning Outcomes:

1. To understand the concept of holding companies and procedure of preparation of consolidated financial statement.
2. To understand the concept and procedure of Amalgamation of Companies
3. To understand the concept and procedure of Absorption of Companies
4. To get acquainted with the concept and procedure of Liquidation of Companies

Unit	Content
I	**Consolidated Financial Statements:** **Theory:** Concepts of Group, holding company and subsidiary company. Meaning of Wholly owned and Partly owned subsidiaries, purpose of preparing the consolidated financial statements, procedures for consolidation of financial statements of subsidiaries with the holding companies. Components of consolidated financial statements. **Practical Problems:** Prepare the Consolidated financial statements as per provisions of Companies Act, 2013.
II	**Amalgamation of Companies:** **Theory:** Meaning of Amalgamation of companies, Objectives, Need, Advantages and Disadvantages of Amalgamation. Methods of calculation of Net Present Value, Procedure of Amalgamation of Companies. **Practical Problems:** Journal Entries in the books of Transferee company and Transferor company and Preparation of Balance sheet of Transferee Company as per provisions of Companies Act, 2013
III	**Absorption of Companies:** **Theory:** Meaning of Absorption of companies, Objectives, Need, Advantages and Disadvantages of Absorption. Methods of calculation of Net Present Value. Procedure of Absorption of Companies. **Practical Problems:** Journal Entries in the books of Transferee company and Transferor company and Preparation of Revised Balance sheet of Transferee Company as per provisions of Companies Act, 2013
IV	**Liquidation of Companies:** **Theory:** Meaning of Liquidation, Types of Liquidations, Objects, Advantages and Disadvantages of Liquidation, Procedure of Liquidation, Meaning of Liquidator, Role of Liquidator, Commission paid to the Liquidator. **Practical Problems:** Preparation of Liquidator Final Statement of Account.

Books Recommended:

1. **Financial Accounting,** Paul, S. K, New Central Book Agency,
2. **Financial Accounting For Managers,** Ghosh, T. P, Taxman Allied Service.
3. **Financial Accounting,** Mohammed Hanif, Amitabh Mukherjee, Tata McGraw-Hill Education.
4. **Financial Accounting,** Dr.V.K.Goyal, Published by Excel Books.
5. **Financial Accounting,** Jain S.P., Narang K.L., Kalyani Publishers, Delhi.
6. **Financial Accounting,** Grewal, Shukla, S. Chand (Sultan Chand Publications), Delhi
7. **Corporate Accounting,** Dr. R.K. Mittal, Dr. Shagun Ahuja, VK Publications
8. **Corporate Accounting,** Mukherjee &Hanif, Amitabha Mukherjee Mohammed Hanif Tata McGraw-Hill Education.

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Semester – II

Corporate Law (MCABS 2.3)			
Teaching Hours: 60	**Total Credits: 4**	**Total Marks: 70+30 =100**	**Group: Major Core**

Objectives:

1. To comprehend the key features of the Companies Act 2013 and the roles of NCLT and NCLAT in its administration.
2. To analyze the roles, legal obligations, and appointment procedures of various directors within a company.
3. To evaluate the role of MCA-21 in corporate transparency and analyze the legal concepts of oppression and mismanagement.
4. To understand the objectives, powers, and functions of SEBI and its impact on corporate governance through SEBI (LODR) Regulations

Learning Outcomes: After learning this course, students will be able to –

1. **Explain** the features of the Companies Act 2013 and analyze the powers and composition of NCLT and NCLAT.
2. **Identify** various types of directors in a company and assess their respective roles and legal positions.
3. **Evaluate** the significance of MCA-21 and analyze the legal aspects of oppression and mismanagement in corporations, including the process of seeking relief from the Tribunal.
4. **Explain** the objectives of SEBI, analyze its powers and functions, and evaluate the yearly compliance requirements mandated by SEBI (LODR) Regulations.

Unit	Content
I	**New Provisions of the Companies Act 2013 –** Features of the new Act, kinds of companies, concepts of small company, dormant company, conversion of companies-private to public, public to private, Section 8 to other kinds. **Administration of company law through NCLT and NCLAT –** Composition, Qualification of members, Powers of NCLT, Constitution of appellate tribunal, Qualification for appellate tribunal, Term of Office. Case Study of Unicorns in India.
II	**Company Management-** meaning of directors- BOD, qualifications, legal position of directors, Appointment of directors, number of directors, duties, liabilities, D.I.N, need for DIN. Types of Directors: managing director, whole time director, women director, non-executive director, independent director, resident director **Key Managerial Personnel-** Definition, companies required to appoint KMP, persons who cannot be appointed as KMP, Role and Responsibilities of KMP, Penalty for non appointment of KMP.
III	**MCA-21** – Role and benefits of MCA, MCA services, DIR-3 KYC, concept of C-PACE Company meetings -Meaning of meeting, kinds of meetings, Rules for notice, agenda, quorum, chairman. Proxy and its provisions. **Corporate Liquidation –** Winding up by the Tribunal- circumstances

IV	**Securities & Exchange Board of India –** Objectives of SEBI, composition and management of the Board, Powers and functions of SEBI, Penalties under Sec. 15. **SEBI (Listing Obligations and Disclosure Requirements) Regulations –** Rules for BOD, report on corporate governance to members, yearly compliances required in SEBI (LODR) Regulations. Case laws on role of SEBI.

Books Recommended:

1. **Company Law & Secretarial Practice**. Sultan Chand & Sons, Kapoor, N.D: New Delhi.
2. **Indian Company Law**, Singh Avtar, Eastern Book Company, Lucknow.
3. **Corporate & Allied Laws**, Munish Bhandari, Best Word Publication.
4. **Company Law and Practice –** Dr. G. K. Kapoor, Taxmann Publication.

Business Cycles (MCABS 2.4.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Electives

Objective:

1. To provide an understanding of basic concepts in business cycle theory like phases of business cycle and indicators of business cycle.
2. To provide an understanding on different economic thoughts on the occurrence of business cycles.
3. To provide a practical knowledge on occurrence of business cycles.
4. To provide the learners an understanding on measuring economic performance of a nation along with providing an insight on income and growth stories of emerging economies India and China.

Learning Outcome:

1. Students will be able to understand the concept of business cycles along with the working of business cycles
2. Students will develop an in-depth understanding on different perspectives and economic thoughts regarding occurrence of business cycles along with developing a critical mind set in their understanding of business cycle theories
3. There will be promotion of practical application for the students through understanding of real world occurrences of business cycles.
4. Students will be able to identify parameters for national income computation along with distinguishing elements in the growth stories of India and China.

Unit	Content
I	**Business Cycles:** 1. Meaning and definition of business cycles 2. Characteristics of business cycles 3. Causes for business cycles 4. Business cycle phases 5. Types of business cycles 6. Indicators of business cycles
II	**Theories of Business Cycles:** 1. Keynesian theory of business cycles with criticisms. 2. Schumpeter's theory of business cycles with criticisms. 3. Cobweb theory of business cycles with criticisms. 4. Real business cycles theory with criticisms.
III	**Business Cycle Case Studies:** 1. The Great Depression of 1930's: Introduction, causes, effects, lessons learnt. 2. The Financial Crisis of 2008: Introduction, causes, effects, lessons learnt. 3. Asian Financial Crisis of 1997: Introduction, causes, effects, lessons learnt. 4. The COVID 19 pandemic and its impact on global growth and prices.

IV	**National Income Accounting:** 1. Meaning and importance of measuring national income. 2. Concepts in national income computation: GDP, GNP, NNP, NDP, Personal Income, Disposable Income, Per Capita Income. 3. Calculating national income by income, expenditure and value added methods. 4. Difficulties in calculation of national income. 5. **Case Study:** Comparing national income growth of China and India

Books Recommended:

1. **Modern Macro Economics,** Ahuja, H. L., Delhi, S. Chand Publication, (2019)
2. **Macro Economic Analysis,** Rana & Verma, Vishal Publishing Co. (2014)
3. **Ricardo's Macroeconomics: Money, Trade Cycle and Growth,** Davis, Timothy, Cambridge University Press, (2010)
4. **Modern Economic Theory,** Dewett, K.K., S. Chand Publication, Delhi. (2015)
5. **Macro Economic Analysis and Policy,** D.D. Chaturvedi, Galgotia Publishing Company, New Delhi.
6. **Monetary Economics,** S. B. Gupta, Sultan Chand & Sons Pvt. Ltd

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Semester – II

Entrepreneurship Development: Government Policies (MCABS 2.4.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Electives

Objectives:

1. To inculcate in students an advanced level of entrepreneurial vision and entrepreneurial will.
2. To develop awareness regarding Govt. policies and support system for starting new venture.

Learning outcome: After learning this subject, students would be able -

1. To understand the concept & process of entrepreneurship.
2. To draft business plan based on innovative business ideas.
3. To register a new venture and avail benefits of various Govt. policies.

Unit	Content
I	**Introduction to Entrepreneurship:** 1. Meaning & Definition of Entrepreneurship, relationship of entrepreneurship with economic development, process of entrepreneurship, factors affecting growth of entrepreneurship and barriers to entrepreneurship. 2. Theory of achievement motivation- importance and criticism, McClelland's experiment, Maslow's need theory.
II	**Entrepreneurship Development and Trends:** 1. Entrepreneurship development in India: Issues and opportunities 2. Types of entrepreneurships, the ED cycle, Techno Economics innovation and entrepreneurship, Socio-psychological factors influencing entrepreneurship development 3. Entrepreneurship trends, Cases from Indian industry- Shri Dheerubhai Ambani, Shri Ratan TATA, Shri G.D. Birla.
III	**Business idea and Business Plan:** 1. Sources of business ideas, Business idea generation process, evaluation of business idea, creativity and innovation in idea generation. 2. Meaning of business plan, characteristics of business plan, importance and building of business plan, components of business plan, essential requirement of developing business plan.
IV	**Registration of new venture and government policies:** 1. Requirement of setting up a new venture, registration of new venture, process and benefits of registration, formalities in setting up new enterprise, steps and process involved in manufacturing and service unit. 2. Objectives and Activities of SIDBI, EDII/EDI, NIESBUD, NABARD and DIC. 3. Role of MSME, MITCON, MCED and MIDC.

Books Recommended:

1) **Entrepreneurial Development –** S. S. Khanka (S. Chand)
2) **Entrepreneurship 6th Edition –** Robert D. Hisrich (Tata McGraw Hill)
3) **Entrepreneurship Development –** MBA Sem III – Dr, Kailas S. Kadu (Thakur Publishers)