

MANONMANIAM SUNDARANAR UNIVERSITY, TIRUNELVELI  
Centre for Distance and Online Education

**SCHEME OF EXAMINATIONS – Online Learning**

**PG COURSES (New Syllabus)**

(Those who's joined from the Academic Year 2023-2024)

**M.Com - First Semester**

Course Code	Title of the Course	Credit	Int. Mark	ext. Mark	Total
HSCOM11	Business Finance	5	25	75	100
HSCOM12	Digital Marketing	5	25	75	100
HSCOM13	Banking and Insurance	5	25	75	100
HSCOE11	Security Analysis and Portfolio Management	4	25	75	100
HSCOE12	Export Import Procedures and Documentation	4	25	75	100
<b>Total Credits</b>		<b>23</b>			

**M.Com - Second Semester**

Course Code	Title of the Course	Credit	Int. Mark	Ext. Mark	Total
HSCOM21	Strategic Cost Management	5	25	75	100
HSCOM22	Corporate Accounting	5	25	75	100
HSCOM23	Setting up of Business Entities	5	25	75	100
HSCOE21	Digital Banking	4	25	75	100
HSCOE22	Logistics and Supply Chain Management	4	25	75	100
HSCOS21	Advanced Excel (Practical)	2	<b>50</b>	<b>50</b>	<b>100</b>
<b>Total Credits</b>		<b>25</b>			

**M.Com - Third Semester**

Course Code	Title of the Course	Credit	Int. Mark	Ext. Mark	Total
HSCOM31	Taxation	5	25	75	100
HSCOM32	Research Methodology	5	25	75	100
HSCOM33	Computer Applications in Business	5	25	75	100
HSCOM34	International Business	5	25	75	100
HSCOE31	Strategic Management	4	25	75	100
HSCOS31	Skills for Managerial Excellence	2	25	75	100
<b>Total Credits</b>		<b>26</b>			

**M.Com - Fourth Semester**

Course Code	Title of the Course	Credit	Int. Mark	Ext. Mark	Total
HSCOM41	Corporate and Economic Laws	5	25	75	100
HSCOM42	Human Resource Analytics	5	25	75	100
HSCOM43	Applied Costing	5	25	75	100
HSCOE41	Organizational Behavior	3	25	75	100
HSCOS41	E-Filing of Tax Returns	2	25	75	100
<b>Total Credits</b>		<b>20</b>			
		<b>94</b>			



MANONMANIAM SUNDARANAR UNIVERSITY -  
TIRUNELVELI  
PG PROGRAMMES



OPEN AND DISTANCE LEARNING(ODL) PROGRAMMES

(FOR THOSE WHO JOINED THE PROGRAMMES FROM THE ACADEMIC YEAR 2023-2024)

M.Com

Semester	Course	Title of the Course	Course Code	Course Type
	Core I	Business Finance	HSCOM11	Theory
	Core II	Digital Marketing	HSCOM12	Theory
	Core III	Banking and Insurance	HSCOM13	Theory
	Elective-I	Security Analysis and Portfolio Management	HSCOE11	Theory
	Elective-II	Export Import Procedures and Documentation	HSCOE12	Theory

## BUSINESS FINANCE

<b>UNIT I</b>	<b>(21 hrs)</b>
<b>Introduction to Business Finance and Time value of money</b>	
Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding– Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.	
<b>UNIT II</b>	<b>(21 hrs)</b>
<b>Risk Management</b>	
Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) – Methods of Risk Management–Hedging currency risk.	
<b>UNIT III</b>	<b>(21 hrs)</b>
<b>Startup Financing and Leasing</b>	
Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.	
<b>UNIT IV</b>	<b>(21 hrs)</b>
<b>Cash, Receivable and Inventory Management</b>	
Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis.	

**UNIT V****(21hrs)****Multi National Capital Budgeting**

Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered– International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting.

**Books for study:**

1. Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
2. Khan M.Y & Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8<sup>th</sup> Edition, McGraw Hill Education, New Delhi.
3. Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10<sup>th</sup> Edition, McGraw Hill Education, New Delhi.
4. Apte P.G, (2020), “International Financial Management” 8th Edition, Tata McGraw Hill, New Delhi.

**DIGITAL MARKETING****UNIT I****(21 hrs)****Introduction to Digital Marketing**

Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and challenges – Factors for success of digital marketing – Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyper local marketing - Opportunities for digital marketing professionals.

**UNIT II****(21 hrs)****Online marketing mix**

Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions – Digitization and implication on online marketing mix decisions.

**UNIT III** **(21 hrs)**

**Digital media channels**

Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Social media and viral marketing – Online campaign management using – Facebook, Twitter, Instagram, Snapchat, Pinterest – Metaverse marketing -Advantages and disadvantages of digital media channels – Metaverse marketing.

**UNIT IV** **(21 hrs)**

**Online consumer behavior**

Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.

**UNIT V** **(21hrs)**

**Analytics and Gamification**

Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.

**Books for study:**

1. Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2<sup>nd</sup> Edition, Pearson Education Pvt Ltd, Noida.
2. Dave Chaffey, Fiona Ellis-Chadwick, (2019) “Digital Marketing”, Pearson Education Pvt Ltd, Noida.
3. Chuck Hemann & Ken Burbary, (2019) “Digital Marketing Analytics”, Pearson Education Pvt Ltd, Noida.
4. Seema Gupta, (2022) “Digital Marketing” 3<sup>rd</sup> Edition, McGraw Hill Publications Noida.
5. Kailash Chandra Upadhyay, (2021) “Digital Marketing: Complete Digital Marketing Tutorial”, Notion Press, Chennai.
6. Michael Branding, (2021) “Digital Marketing”, Empire Publications India Private Ltd, New Delhi.

## **BANKING AND INSURANCE**

<b>UNIT I</b>	<b>(18 hrs)</b>
<b>Introduction to Banking</b> Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems– Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.	
<b>UNIT II</b>	<b>(18 hrs)</b>
<b>Contemporary Developments in Banking</b> Distributed Ledger Technology – Block chain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Block chain - Benefits of Block chain and DLT - Unlocking the potential of Block chain –Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of  AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimagined with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.	
<b>UNIT III</b>	<b>(18 hrs)</b>
<b>Indian Insurance Market</b> History of Insurance in India – Definition and Functions of Insurance–Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organization structure. Insurance Intermediaries: Insurance Broker – Insurance Agent-Survey or sand Loss Assessors-Third Party Administrators (Health Services) – Procedures-Code of Conduct.	
<b>UNIT IV</b>	<b>(18 hrs)</b>
<b>Customer Services in Insurance</b> Customer Service in Insurance – Quality of Service- Role of Insurance Agents in Customer Service-Agent’s Communication and Customer Service –Ethical behavior in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System –Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.	

**UNIT V****(18 hrs)****Risk Management**

Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.

**Books for study:**

1. Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5<sup>th</sup> Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra M N & Mishra S B, (2016), “Insurance Principles and Practice”, 22<sup>nd</sup> Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3. Emmett, Vaughan, Therese Vaughan M., (2013), “Fundamentals of Risk and Insurance”, 11<sup>th</sup> Edition, Wiley & Sons, New Jersey, USA.
4. [Theo Lynn](#) , [John G. Mooney](#), [Pierangelo Rosati](#), [Mark Cummins](#) (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US)

## SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

<b>UNIT I</b>	<b>(15 hrs)</b>
<b>Investment and Portfolio Management</b>	
Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active Vs. Passive portfolio management - Strategic Vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management.	
<b>UNIT II</b>	<b>(15 hrs)</b>
<b>Valuation of Securities</b>	
Bond: Introduction – Reasons for issuing Bonds –Features of Bond – Types of Bonds – Determinants of bond safety –Bond Prices, Yields and Interest Rates –Measuring Price Volatility of Bonds–Macaulay Duration and Modified Duration - Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call –Concept of Present Value – Equity Share Valuation Models.	
<b>UNIT III</b>	<b>(15 hrs)</b>
<b>Fundamental Analysis and Technical Analysis</b>	
Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis –Technical Analysis: Meaning– Assumptions – Pros and cons of technical analysis–Differences between fundamental analysis and technical analysis – Dow Theory – Types of Charts – Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory.	
<b>UNIT IV</b>	<b>(15 hrs)</b>
<b>Efficient Market Hypothesis</b>	
Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe’s Single index portfolio selection method – Capital Asset Pricing Model (CAPM).	
<b>UNIT V</b>	<b>(15 hrs)</b>
<b>Portfolio Performance Evaluation</b>	
Portfolio Performance Evaluation – Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe’s Ratio - Treynor’s Ratio - Jensen’s Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans.	

**Books for study:**

1. Prasanna Chandra (2021), "Investment Analysis and Portfolio Management", 6<sup>th</sup> Edition, McGraw Hill, Noida, UP
2. Rustagi RP (2022), "Investment Analysis and Portfolio Management", 5<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi
3. Bhalla V.K. (2019), "Investment Management", 19<sup>th</sup> Edition, S.Chand & Co. Ltd., New Delhi

**OPERATIONS RESEARCH****UNIT I****(15 hrs)****Introduction and Linear Programming Problem**

Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.

**UNIT II****(15 hrs)****Transportation and Assignment Problems**

Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel's Approximation Method) – Optimal solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation problem. Assignment Problem: Introduction – Comparison with the Transportation problem – Formulation of assignment problems - The Hungarian method of solution.

**UNIT III****(15 hrs)****Sequencing and Game Theory**

Sequencing problem: Introduction – Assumptions – Processing of n jobs through one machine – Processing n jobs through two machines – Processing of n jobs through three machines. Game Theory: Introduction – Rules for Games theory – Two person zero sum game without saddle point – Mixed strategies (2xn games, mx2 games) – Graphical method (2xn, mx2 games).

**UNIT IV****(15 hrs)****Replacement and Network Analysis**

Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM.

**UNIT V****(15 hrs)****Decision Tree Analysis and Queuing Theory**

Decision Tree analysis – Queuing: Introduction – Applications of queuing models, Waiting time and idle time costs – Single channel Poisson arrivals with Exponential Service, Infinite population model.

**Books for study:**

1. Gupta P.K and Hira D.S., (2022) “Operations Research”, 7<sup>th</sup> Edition, S.Chand, Noida (UP).
2. Kapoor V.K., (2014) “Operations Research”, 9<sup>th</sup> Edition, Sultan Chand, New Delhi.
3. Natarajan, Balasubramani and Tamilarasi, (2014) “Operations Research”, 2<sup>nd</sup> Edition, Pearson Education India, Noida.
4. Kothari C.R., (2022) “An Introduction to Operational Research”, 3<sup>rd</sup> Edition, S.Chand, Noida (UP)

## BEHAVIOURAL FINANCE

<b>UNIT I</b> (15 hrs)
<b>Introduction to Behavioral finance:</b> Nature, scope, objectives and application; Investment Decision Cycle: Judgment under Uncertainty: Cognitive information perception - Peculiarities (biases) of quantitative and numerical information perception - Representativeness – Anchoring - Exponential discounting - Hyperbolic discounting.
<b>UNIT II</b> (15 hrs)
<b>Utility/ Preference Functions:</b> Expected Utility Theory [EUT] and Rational Thought: Decision making under risk and uncertainty - Expected utility as a basis for decision-making – Theories based on Expected Utility Concept - Investor rationality and market efficiency.
<b>UNIT III</b> (15 hrs)
<b>Behavioral Factors and Financial Markets:</b> The Efficient Markets Hypothesis – Fundamental Information and Financial Markets - Information available for Market Participants and Market Efficiency -Market Predictability –The Concept of limits of Arbitrage Model - Asset management and behavioral factors - Active Portfolio Management: return statistics and sources of systematic underperformance. - Fundamental information and technical analysis – the case for psychological influence.
<b>UNIT IV</b> (15 hrs)
<b>Behavioral Corporate Finance:</b> Behavioral factors and Corporate Decisions on Capital Structure and Dividend Policy - Capital Structure dependence on Market Timing -. Systematic approach to using behavioral factors in corporate decision making. External Factors and Investor Behavior: Mechanisms of the External Factor influence on risk perception and attitudes - Connection to human psycho physiology and emotional regulation Active portfolio management – the source of the systematic under performance.
<b>UNIT V</b> (15 hrs)
<b>Emotions and Decision – Making:</b> Experimental measurement of risk-related - Measuring Risk - Emotional mechanisms in modulating risk-taking attitude - Neurophysiology of risk taking. Personality traits and risk attitudes in different domains.

**Books for reference:**

- Behavioral Finance: Psychology, Decision-Making, and Markets", by Ackert and Deaves.
- Understanding Behavioral Finance by Ackert— The Psychology of Investing by John R. Nofsinger, Pearson Prentice Hall, (4th Edition)
- What Investors Really Want - Learn the lessons of behavioral Finance, Meir Statman, McGraw-Hill
- Handbook of Behavioral Finance – Brian R. Bruce
- Behavioral finance - Wiley Finance - Joachim Goldberg, Rüdiger von Nitzsch
- Plous, Scott, 1993, The Psychology of Judgment and Decision Making, Ch 10-15
- Shleifer, Andrei, 2000, Are Financial Markets Efficient?, Chapter 1 in Inefficient Markets, Oxford University Press.
- Ackert, L., and R. Deaves, 2010, Behavioral Finance: Psychology, Decision-Making and Markets, South-Western Cengage Learning, Mason, Ohio.
- Nofsinger, J. R., 2001, Investment Madness, Prentice Hall.
- Mitchell, O. S., and S. P. Utkus, eds., 2004. Pension Design and Structure: New Lessons from Behavioral Finance (Oxford University Press, New York, New York).
- Montier, James (2002): Behavioural Finance, John Wiley & Sons, New York.
- Plous, S. (1993). The psychology of judgment and decision-making NY: McGrawHill.

**EXPORT IMPORT PROCEDURES AND DOCUMENTATION**

**Unit I: Preliminaries for Exports and Imports:**

**15 hours**

Meaning and Definition of Export – Classification – Strategy and Preparation for Export Marketing – Export Marketing Organizations – Registration Formalities – IEC – RCMC – Export Licensing – Selection of Export Product – Identification of Markets – Methods of Exporting – Pricing Quotations – Payment Terms – Letter of Credit Liberalization of Imports – Negative List for Imports – Categories of Importers –Special Schemes for Importers

**Unit II: Export Import Documentation:**

**15 hours**

Aligned Documentation System – Commercial Invoice – Shipping Bill – Certificate of Origin – Consular Invoice – Mate’s Receipt – Bill of Lading – GR Form – ISO 9000 – Procedure for obtaining ISO 9000 – BIS 14000 Certification – Types of Marine Insurance

Policies. Import Documents – Transport Documents – Bill to Entry – Certificate of Inspection – Certificate of Measurements – Freight Declaration.

**Unit III: Export-Import Procedure: 15 hours**

Steps in Export Procedure – Export Contract – Forward Cover – Export Finance – Institutional framework for Export Finance – Excise Clearance – Pre-shipment Inspection – Methods of Pre-shipment Inspection – Marine Insurance – Role of Clearing and Forwarding Agents – Shipping and Customs Formalities – Customs EDI System – Negotiation of Documents – Realisation of Exports Proceeds.

**Unit IV: Policy and Institutional Framework for Exports and Imports: 15 hours**

Foreign Trade Policy – Highlights – Special Focus Initiatives – Duty Drawback – Deemed Exports – ASIDE – MAI ; MDA – Star Export Houses – Town of Export Excellence – EPCG Scheme – Incentives for Exporters. Export Promotion Councils- Commodity Boards – FIEO – IIFT – EOUs – SEZs – ITPO – ECGC – EXIM Bank.

**UNIT V: Pre-Import Procedure: 15 hours**

Steps in Import Procedure – Legal Dimensions of Import Procedure – Customs Formalities for Imports – Warehousing of Imported goods – Exchange Control Provisions for Imports – Retirement of Export Documents.

**Books for reference:**

1. Handbook of Import-Export Procedures – Ministry of Commerce, -,
2. Government of India, New Delhi
3. Export: What, Where and How, Paras Ram, Anupam Publishers, Delhi
4. Exports – Do it Yourself, Mahajan M.I., Snow White Publications, New Delhi
5. Import – Do it Yourself, M. I. Mahajan, Snow White Publications, New Delhi
6. Export Marketing, TAS Balagopal , Himalaya Publishing House
7. Export Documentation and Procedures, , Nabhi Publications, New Delhi
8. International Marketing Management, R.L. Varshney, Sultan Chand
9. International Marketing, Terpstra, Holt Saunders
10. International Business, Concept, Environment and Strategy, Sharan V., –
11. Export Management, D.C. Kapoor, Vikas Publishing House



MANONMANIAM SUNDARANAR UNIVERSITY -TIRUNELVELI  
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(FOR THOSE WHO JOINED THE PROGRAMMES FROM THE ACADEMIC YEAR 2023–2024)

**M.Com**

Semester	Course	Title of the Course	Course Code
II	Core IV	Strategic Cost Management	HSCOM21
	Core V	Corporate Accounting	HSCOM22
	Core VI	Setting up of Business Entities	HSCOM23
	Elective - III	Digital Banking	HSCOE21
	Elective – IV	Logistics and Supply Chain Management	HSCOE22
	Skill Enhancement	Advanced Excel (Practical)	HSCOS21

## STRATEGIC COST MANAGEMENT

UNIT	DETAILS
<b>I</b>	<b>Introduction to Strategic Cost Management</b> : Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality –Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.
<b>II</b>	<b>Cost Control and Reduction</b> : Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications.
<b>III</b>	<b>Activity Based Cost Management</b> : Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems.
<b>IV</b>	<b>Transfer Pricing</b> : Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.
<b>V</b>	<b>Cost Management in Agriculture and IT sector:</b> Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective –Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.
<b>Recommended Text</b>	
<b>1</b>	Ravi M Kishore (2018), “Strategic Cost Management”, 5 <sup>th</sup> Edition, Taxmann Publications Pvt. Ltd, New Delhi
<b>2</b>	Bandgar P. K., (2017), “Strategic Cost Management”, 1 <sup>st</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
<b>3</b>	Sexena V. K., (2020), “Strategic Cost Management and Performance Evaluation”, 1 <sup>st</sup> Edition, Sultan Chand & Sons, New Delhi.

## CORPORATE ACCOUNTING

UNIT	DETAILS
I	<b>Issue of Shares and Final Accounts of Companies:</b> Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building- Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.
II	<b>Insurance Company Accounts:</b> Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit- Valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies.
III	<b>Consolidated financial statements:</b> Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account– Minority interest – Cost of control – Capital reserve – Inter-company holdings –Preparation of consolidated Balance Sheet.
IV	<b>Contemporary Accounting Methods :</b> Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.
V	<b>Financial reporting :</b> Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.
<b>Recommended Text</b>	
1	Gupta R. L. & Radhaswamy M. (2021), “Corporate Accounting – Volume I & II”, 14 <sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
2	Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), “Advanced Accountancy - Volume I & II”, 11 <sup>th</sup> Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
3	Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), “Advanced Accountancy - Corporate Accounting – Volume - II”, 22 <sup>nd</sup> Edition, Kalyani Publishers, New Delhi.
4	Reddy T. S. & Murthy A., (2022), “Corporate Accounting – Volume I & II”, 17 <sup>th</sup> Edition, Margham Publications, Chennai.

## SETTING UP OF BUSINESS ENTITIES

UNIT	DETAILS
I	<p><b>Start-ups in India :</b> Types of business organisations –Factors governing selection of an organisation - Start- ups – Evolution – Definition of a Start-up – Start-up landscape in India – Start-up India policy – Funding support and incentives – Indian states with Start-up policies – Exemptions for start-ups – Life cycle of a Start-up – Important points for Start-ups – Financing options available for Start-ups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks –Successful Start-</p>
II	<p><b>Not-for-Profit Organisations:</b> Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed –Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.</p>
III	<p><b>Limited Liability Partnership and Joint Venture :</b> Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP-Business collaboration: Definition – Types –Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India–Special Purpose Vehicle – Meaning – Benefits – Formation.</p>
IV	<p><b>Registration and Licenses :</b> Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar –TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN –GST: Procedure for registration – Registration under Shops and Establishment Act – MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.</p>
V	<p><b>Environmental Legislations in India:</b> Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions -Prevention and Control of Air Pollution - Penalties and Procedure.</p>

<b>Recommended Text</b>	
<b>1</b>	Kailash Thakur, (2007) “Environment Protection Law and Policy in India”, 2 <sup>nd</sup> Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
<b>2</b>	Avtar Singh, (2015), “Intellectual Property Law”, Eastern Book Company, Bangalore
<b>3</b>	Zad N.S and Divya Bajpai, (2022) “Setting up of Business Entities and Closure” (SUBEC), Taxmann, Chennai
<b>4</b>	Amit Vohra & Rachit Dhingra (2022) “Setting Up Of Business Entities & Closure”, 6 <sup>th</sup> Edition, Bharath Law House, New Delhi

## DIGITAL BANKING

UNIT	DETAILS
I	Banking Technology: Essentials of Bank computerization Computer Systems; LANs; WANs; UPS; Core Banking Payment Systems and Electronic Banking: ATMs; HWAK; PIN; Electromagnetic Cards; Electronic Banking; Signature Storage & Retrieval System; CTS; Note & Coin Counting Machines; Microfiche; NPC; RUPAY
II	Online Banking : Online Enquiry and Update Facilities – Personal Identification Numbers and their use in conjunction with magnetic cards of both credit and debit cards, smart cards, signature storage and display by electronic means, cheque truncation, note and coin counting device.
III	Data Communication Network and EFT systems: Components & Modes of Transmission; Major Networks in India; Emerging Trends in Communication Networks for Banking; Evolution of EFT System; SWIFT; Automated Clearing Systems; Funds Transfer Systems; Recent Developments in India.
IV	Role of Technology Up gradation and its impact on Banks: Trends in Technology Developments; Role & Uses of Technology Up gradation; Global Trends; Impact of IT on Banks- Preventive Vigilance in Electronic Banking Phishing; Customer Education; Safety Checks; Precautions.
V	Security Considerations Risk Concern Areas; Types of Threats; Control Mechanism; Computer Audit; IS Security; IS Audit; Evaluation Requirements Overview of IT Act Gopalakrishna- Committee Recommendations.
<b>Recommended Text</b>	
1	D.M.Mithani - The anatomy of Indian banking.
2	Varshney and sundaram - Banking Theory, Law and Practice.
3	M.L. Tanna - Banking Law and Practice in India
4	N.S. Toor - Information Hand Book for Bankers.

## LOGISTICS AND SUPPLY CHAIN MANAGEMENT

UNIT	DETAILS
I	<p><b>Supply Chain Management</b> :Supply Chain Management: Concept, Features, Evolution, Importance, Process and Barriers of Supply Chain Management – Principles, Supply Chain Strategies – Organizations, Coordination, Innovation and Forecasting - Supply chain intermediaries – Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods, Channels of Distribution at Services Level, Factors for selection of suitable channels.</p>
II	<p><b>Global perspectives</b> : Global perspectives: Measuring and analyzing the value and efficiency of Global Supply Chain Networks, Global market forces, Types of global supply chain -Indian Perspectives: Measuring and Analyzing the value and efficiency of Domestic Supply Chain Networks, Economic effects of supply chains - Customer Perspectives: Customer values, Role of customers and Ways of improving customer services in SCM.</p>
III	<p><b>Framework of Logistics:</b> Logistics: Introduction – Positioning of Information in Logistics and Supply Chain Management – Logistics Information System (LIS) - Logistics Management: Concept and Process, Competitive Advantages and Three C’s, Changing Logistics Environment, Reverse Logistics, Importance of Inventory Control -Elements of inventory management – Inbound and out bound logistics, Bull- whip effect – distribution and warehousing management - Transport Functions and Participants in Transportation Decisions - Transport Infrastructure- Packaging and Materials Management: Consumer and Industrial Goods Packaging - Factors influencing Materials Planning, Preservation Safety and Measures of Materials Handling.</p>
IV	<p><b>SCM-Warehousing</b> : Introduction– Concepts of Warehousing– Types of Warehouse – Functions of Warehousing– Strategic Warehousing, Warehouse Operations, Ownership Arrangements, Warehouse Decisions, Warehouse Management Systems, Packaging Perspectives, Packaging for Material Handling Efficiency, Materials Handling, Supply Chain Logistics Design: Global Strategic Positioning; Global SC Integration, SC Security, International Sourcing, Distribution control and evaluation.</p>
V	<p><b>SCM-Plan</b> : SCM Plan: Demand Planning, Source of Procurement, Production or Assembly Steps, Sales return of defective or excess goods-Use of Internet in SCM: Role of computer/ IT in supply chain management –E- market places, E-procurement, E-logistics, E-fulfillment –Operative Systems in SCM: Enterprise Resource Planning (ERP), Performance Modeling of supply chains using Markov chains, Inventory Control- Importance, Pareto’s Law -Emerging Technologies in Logistics and Supply Chain Management: CRM Vs SCM, Benchmarking concept, Features and implementation, Outsourcing: Basic concepts, Value addition in SCM – Concept of demand chain management - Growth of Logistics and Supply Chain Management in national and international scenarios.</p>

<b>Recommended Text</b>	
<b>1</b>	Christopher Martin, “Logistics and Supply Chain Management” (2016) 5 <sup>th</sup> Edition, FT Publishing International, India
<b>2</b>	Chopra, Sunil, Meindl, Peter and Kalra, D.V.; Supply Chain Management: Strategy, Planning and Operation; Pearson Education Pvt. Ltd, Noida

## ADVANCED EXCEL (Practical)

UNIT	DETAILS
<b>I</b>	<b>Managing the Work book :</b> Worksheet Basics, Protecting Excel Workbook and Worksheet, Importing and Exporting data, Co-authoring Data.
<b>II</b>	<b>Functional Formulas :</b> Understanding formulas; Operators in Formula; Named ranges; Calculations; Functions in formulas; Relative and Absolute addressing; Referencing cells outside the worksheet and workbook;
<b>III</b>	<b>Advanced Tables :</b> Create Pivot Tables- Modify field selections and options- Slicers – Group Pivot Table Data- Add Calculated fields - Format Data
<b>IV</b>	<b>Working with Macros :</b> Overview - Recording and Running a Macro- Personal Macro Workbook-Macro Virus- Macro Security Settings - Digitally Signed Macros from Reliable sources - Enabling and Disabling alerts on Message bar.
<b>V</b>	<b>Financial Modelling using Excel :</b> Introduction to Financial Modelling - Representation of Financial Statements - Balance sheet- Financial Statement Analysis - Comparative -Common size statements- Trend Analysis
<b>Recommended Text</b>	
<b>1</b>	MS Office 2010, Sanjay Saxena, Vikas Publications
<b>2</b>	Financial Modelling in Excel for Dummies - Daniel Stein Fairhurst
<b>3</b>	Manisha Nigam , Data Analysis with Excel, BPP Publications



MANONMANIAM SUNDARANAR UNIVERSITY -TIRUNELVELI  
UG PROGRAMMES



(FOR THOSE WHO JOINED THE PROGRAMMES FROM THE ACADEMIC YEAR 2023-2024 ONWARDS)

<b>M.Com</b>			
<b>Semester</b>	<b>Course</b>	<b>Title of the Course</b>	<b>Course Code</b>
III	Core VII	Taxation	HSCOM31
	Core VIII	Research Methodology	HSCOM32
	Core IX	Computer Applications in Business	HSCOM33
	Core X	International Business	HSCOM34
	Elective V	Strategic Management	HSCOE31
	Skill Enhancement Course II	Skills for Managerial Excellence	HSCOS31
	Internship		HSCOT31

## Taxation

Unit	Details
I	<p><b>Assessment of persons</b>            Tax Exemptions for Agricultural Income-Deductions to be made in computing total income (80G, 80GGB &amp; 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Assessment of Firms, AOP, BOI, Company and Co-operative society.</p>
II	<p><b>Tax Returns and Tax planning</b>            Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return–Assessment -Tax Deducted at Source - Advance payment of Tax: Persons liable to pay, Due date, Computation - Payment in pursuance of order of Assessing Officer, Consequences on non-payment. – Tax planning, Tax avoidance and Tax evasion - Tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, Shut down or continue.</p>
III	<p><b>International business taxation</b>            International business taxation - Taxation of Non-resident - Double taxation relief - 61 Transfer pricing and other anti-avoidance measure - Application and interpretation of tax treaties - (Double taxation avoidance agreement - DTAA) - Equalization levy.</p>
IV	<p><b>Goods and Services Tax</b>            Goods and Services Tax: GST Act, 2017 - Registration – Procedure for registration under Schedule III – Amendment of registration – Rates of Tax of IGST, CGST, SGST/UGTST- Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Input Tax Credit - Anti profiteering – Filing of Returns- Penalties – Prosecution – Appeal and Revision.</p>
V	<p><b>Customs Act, 1962</b>            Customs Act, 1962:Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.</p>

Text Books
Vinod Singhanian and Kapil Singhanian, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi
MehrotraH.C. and GoyalS.P, Income Tax including Tax Planning &Management, Sahitya Bhawan Publications, Agra
SekarG, “Direct Taxes” - A Ready Refresher, Sitaraman C.& Co Pvt.Ltd., Chennai
Balachandran V, (2021) Textbook of GST and Customs Law, Sultan Chand and Sons, New Delhi
Vandana Bangar andYogendra Bangar, “Comprehensive Guide to Taxation”(Vol.I and II),AadhyaPrakashan, Prayagraj(UP).

## RESEARCH METHODOLOGY

Unit	Details
I	<b>Introduction to Research Methodology</b> Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business – Formulating a research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives.
II	<b>Hypothesis Testing and Research Design</b> Hypothesis – Formulation of hypothesis – Testing of hypothesis – Type I and Type II errors – Research design – Types of research design - Methods of data collection: Census, Sample survey, Case study – Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors.
III	<b>Data Collection</b> Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview, Schedule, Questionnaire, Observation – Secondary Data: Meaning and sources.
IV	<b>Data Analysis</b> Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test – Bi-variate analysis: Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA, ManWhitney test – Wilcoxon signed rank test – Kruskal Wallis test (Simple problems) Multi Variate Analysis: Multiple Correlation, Multiple Regression, Factor Analysis, Friedman’s test, Cluster analysis, Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM), Multiple Discriminant Analysis.
V	<b>Preparation of Research Report</b> Report preparation – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, Harvard) – Mechanics of report writing –Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.

Text Books
Tripathi, (2014) “Research Methodology in Management and Social Sciences”. SultanChand & Sons, New Delhi.
Kothari C.R and Gaurav Garg, (2020) “Research Methodology” – Methods and Techniques. New Age International (P) Limited, New Delhi.
Krishnaswami and Ranganathan, (2011) “Methodology of Research in Social Sciences”,Himalaya Publishing House, Mumbai.

## Computer Applications in Business

Unit	Details
I	<b>Introduction to SPSS</b> Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file– Table creation – Descriptive statistics: Percentile values, Measures of central tendency, Measures of dispersion, Distribution – Cronbach’s Alpha test – Charts and graphs - Editing and copying SPSS output.
II	<b>Parametric Tests in SPSS Compare means:</b> One-sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA - Correlation: Bi-variate, Partial and Multiple.Simple linear regression..
III	<b>Non-parametric Tests in SPSS</b> Chi-square test - Mann Whitney’s test for independent samples – Wilcoxon matched pairs sample test– Friedman’s test– Wilcoxon signed rank test – Kruskal Wallis test
IV	<b>Introduction to Tally Prime</b> Tally Prime: Introduction – Starting Tally Prime – Creation of a Company - Selecting company - Shutting a company - Altering company– Creating Accounting groups and ledgers – Vouchers – Practical problems for a new and existing business and not-for profit organisation.Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cashflow/Funds flow and ratio analysis – Practical problems..
V	<b>Inventory and GST in Tally Prime</b> Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement – Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems. GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report – Practical problems.

### Text Books

Sundara Pandian.P, Muthulakshmi. S &Vijayakumar, T (2022), Research Methodology &Applications of SPSS in Social Science Research, Sultan Chand &Sons, New Delhi
Morgan George. A, Barrett C Karen, Leech L Nancy and Gloeckner Gene W (2019),IBM SPSS for Introductory Statistics, Routledge, 6thEdition, U.K
Official Guide to Financial Accounting using TallyPrime (2021), BPB Publication,Delhi
Chheda Rajesh, U (2020), Learn Tally Prime, Ane Books, 4thEdition, New Delhi

### **Practical List on Tally and SPSS**

1. Creation of Company, Creation of Groups and Creation of Ledgers
2. Report Generation: Displaying Trial balance, Profit and Loss Account, Balance sheet
3. Ratio Analysis, Inventory Masters: Creation of stock group, Godown, unit of measurement, stock item and summary of Stock
4. Entering inventory details in accounting vouchers
5. Enabling GST, Entering Tax Details
6. Structuring the Data (Adding Variables), Working on Cross Tabulation
7. Chart and Graphs
8. Univariate Analysis (Measures of Central Tendency and Measures of dispersion), Bivariate Analysis (Simple Correlation and Simple Regression), Multivariate Analysis (Multiple Correlation and Regression)
9. One-sample t-test, Independent Samples t-test, Paired-samples t-test
10. One-way ANOVA and Two-way ANOVA, Chi-square test

### **INTERNATIONAL BUSINESS**

<b>Unit</b>	<b>Details</b>
<b>I</b>	<b>Introduction to International business</b> International Business -Meaning, Nature, Scope and Importance- Stages of internationalization of Business-Methods of entry into foreign markets: LicensingFranchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions -Framework for analyzing international business environment-Domestic, Foreign and Global Environment-Recent Developments in International Business
<b>II</b>	<b>Theoretical Foundations of International business</b> Theoretical Foundations of International Business: Theory of Mercantilism-Theory of Absolute and Comparative Cost Advantage-Haberler's Theory of Opportunity CostHeckscher- Ohlin Theory Market Imperfections Approach-Product Life Cycle Approach - Transaction Cost Approach-Dunning's Eclectic Theory of International Production.
<b>III</b>	<b>Legal framework of International Business</b> Legal framework of International Business: Nature and complexities: Code and common laws and their implications to Business-International Business contract- Legal provisions, Payment terms.
<b>IV</b>	<b>Multi-Lateral Agreements and Institutions</b> Multi-Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries-NAFTA- EU-SAARC, ASEAN-BRICS- OPEC-Promotional role played by IMF-World Bank and its affiliates- IFC, MIGA and ICSID – ADBRegulatory role played by WTO andUNCTAD.
<b>V</b>	<b>Multinational Companies (MNCs) and Host Countries</b> Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics. Decision Making-Intra Firm Trade and Transfer Pricing – Technology TransferEmployment and labour relations- Management Practices- Host Country Government Policies-International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)-Challenges posed by MNCs..

Text Books
Charles W.L. Hill, International Business: Competing in the Global Market Place, Mc Graw Hill, New York
Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- Mc Graw Hill, New York
Rakesh Mohan Joshi (2009), International Business, Oxford University Press

## STRATEGIC MANAGEMENT

Unit	Details
I	<p><b>Introduction to Strategic Management</b> Introduction to Strategic Management: Meaning and Nature of Strategic management, Framework of Strategic management, Strategic Levels in Organizations, Phases of strategic management, Benefits and challenges of strategic Management in global economy.</p>
II	<p><b>Techniques for Strategic Management</b> Dynamics of Competitive Strategy: Corporate governance- Role of Board of directors and top management in corporate governance; Agency and Stewardship theory, Situational Analysis-SWOT analysis, TOWS Matrix, Portfolio Analysis - BCG, GE, and ADL matrix - Strategic Management Process: Strategic Planning, Strategic Intent – Vision, Mission and Objectives, Strategy Formulation - Corporate Level Strategies: Concepts and Nature of Corporate Strategy, Strategic Alternatives at Corporate Level- Growth, Stability, Expansion, Business Combinations – Mergers and Acquisitions, Strategic Alliances, Turnaround, Retrenchment and Retreat, Corporate parenting.</p>
III	<p><b>Different Levels of Strategies</b> Business Level Strategies: Competitive Strategies at Business Level, Michael Porter's Learning Objectives 1. To understand strategic management and its levels and phases 2. To analyse the dynamics of competitive strategic management techniques 3. To familiarize with the business and functional level strategies 4. To gain knowledge on organisational and strategic leadership 5. To apply latest concepts in strategy implementation and control 74 Generic Strategies, Best-Cost Provider Strategy - Functional Level Strategies: Marketing Strategy, Financial Strategy, Operations Strategy, Human Resource Strategy, Research and Development.</p>
IV	<p><b>Organization and Strategic Leadership</b> Organization and Strategic Leadership: Organization Structure, Strategic Business Unit, Strategic Leadership, Strategy Supportive Culture, Entrepreneurship and Intrapreneurship, Strategic Leadership across organizations.</p>
V	<p><b>Strategy Implementation and Control</b> Strategy Implementation and Control: Strategy Implementation, Strategic Choice, Strategic Control, Strategy Audit, Business Process Reengineering, Benchmarking, Six Sigma and contemporary practices in strategic management.</p>

Text Books	
Prasad L. M., (2018), “Strategic Management”, 7th Edition, Sultan Chand & Sons, New Delhi.	
Cherunilam, Francis, (2021), “Strategic Management” 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.	
John A. Pearce, Richard B. Robinson and Amita Mital, (2018) “Strategic Management” 14th Edition, McGraw Hill Education, New Delhi.	
Gupta C. B. (2022), “Strategic Management” Latest Edition, S.Chand and Company Ltd, Noida, Uttar Pradesh.	

## SKILL FOR MANAGERIAL EXCELLENCE

Unit	Details
I	<b>Introduction to Managerial Skills</b> Concepts of Skills and Personal Skills – Importance of competent managers - Skills of effective managers: Conceptual Skills, Technical Skills, Human Skills, Professional Skills – Critical thinking and Problem solving.
II	<b>Self-Awareness and Self-Motivation</b> Concept of Self – Types of self concept – SWOT analysis – JOHARI window – Goal setting – SMART Principle – Logo Therapy – Transcendental Meditation.
III	<b>Interpersonal Skills and Emotional Intelligence</b> Importance of Interpersonal Relationship – Interpersonal Skills: negotiation skills, Social Skills, Empathetic Skills, Listening Skills, Assertive Skills, Multi-culture communication - Emotional Intelligence: Meaning – Importance – Aspects of Emotional Intelligence – Ways of Enhancing Emotional Intelligence.
IV	<b>Habit and Time Management</b> Meaning and Features of habits – Formation of Habits – Ways to Develop Good Habits - Meaning and Importance of Time management: Block to Time Management – Time Wasters – Time Management Techniques
V	<b>Stress Management and Work-Life-Balance</b> Meaning of Stress – Types – Stages of Stress – Sources – Organisational Stress and Causes – Impact of Stress – Stress coping strategies: Reduction – Resilience – Recuperation – Techniques of Stress Management – Meaning of Work-Life-Balance – Barriers to Work-Life-Balance - Work-Life-Balance Strategies..

Text Books	
Time Management, Shankar Digambar Bagade.	
The 7 Habits of Highly effective people, Stephen R. Covey.	
Soft Skills, Hariharan, MJP Publishers	
Personality Development, John Aurthen, Lotus Prentice, New Delhi	



**MANONMANIAM SUNDARANAR UNIVERSITY -TIRUNELVELI  
PG PROGRAMMES**



**(FOR THOSE WHO JOINED THE PROGRAMMES FROM THE ACADEMIC YEAR 2023-2024  
ONWARDS)**

**M.Com**

<b>Semester</b>	<b>Course</b>	<b>Title of the Course</b>	<b>Course Code</b>
IV	Core XI	Corporate and Economics Laws	HSCOM41
	Core XII	Human Resource Analytics	HSCOM42
	Core XIII	Applied Costing	HSCOM43
	Elective VI	Organisational Behaviour	HSCOE44
	Skill Enhancement Course III	E-Filing of Tax Returns	HSCOS41
	Project	Project with Viva-Voce	HSCOR41
	Extension Activity		HSCOX41

## CORPORATE AND ECONOMIC LAWS

UNIT	Details
I	<p><b>Introduction to Foreign Exchange Management Act, 1999</b></p> <p>Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realization, repatriation and surrender of foreign currency–Remittance of assets–Possession and retention of foreign currency or Foreign coins – Authorized person–Adjudication and Appeal.</p>
II	<p><b>Competition Act, 2002 and Consumer Protection Act, 2019</b></p> <p>Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations - Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal.</p> <p>The Consumer Protection Act, 2019: Objects; Rights of consumers –Consumer Dispute Redressal Commissions–Consumer protection councils–Procedure for admission to complaints–Appeal against orders.</p>
III	<p><b>Law relating to intellectual property rights</b></p> <p>Law relating to intellectual property rights: Introduction - The Copyright Act, 1957:Works in which copyright subsist - Ownership of copyright and the rights of the owner - Assignment of copyright - Disputes with respect to assignment of copyright- Term of copyright - Registration of copyright - Infringement of copyright.</p> <p>The Patents Act, 1970: Inventions not patentable - Applications for patents – Publication and examination of applications - Grant of patents and rights conferred - Register of patents. Trademarks Act,1999: Conditions for registration–Procedure for and duration of registration–Effect of registration – Collective marks.</p>
IV	<p><b>Prevention of Money Laundering Act, 2002</b></p> <p>Prevention of Money Laundering Act, 2002: Offence of money laundering – Punishment for money laundering –Attachment, adjudication and confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries– Summons, Search and Seizure–Appellate Tribunal.</p>
V	<p><b>Real Estate (Regulation and Development) Act, 2016</b></p> <p>Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions and duties of promoter – Rights and duties of Allottees – Offences, penalties and adjudication–Specimen agreement for sale to be executed between the promoter and the allottee.</p>
<b>Books for study:</b>	
1. Munish Bandari(2022), A Text book on Corporate and Economic Laws, 33 <sup>rd</sup> Edition, Best word Publications, New Delhi	
2. Amit Vohra and Rachit Dhingra (2022), Economic, Business and Commercial Laws, 18th Edition, Bharat Book House, Siliguri	
3. Pankaj Garg(2021), Taxmann’s Corporate and Economic Laws, 7 <sup>th</sup> Edition, Tax mann Publications, New Delhi	

## HUMAN RESOURCE ANALYTICS

UNIT	Details
I	<p><b>Introduction to Human Resource Analytics</b>            Human Resource Analytics: Introduction –Concept – Evolution - Importance – Benefits – Challenges - Types of HR Analytics – HR Analytics Framework and Models.</p>
II	<p><b>Business Process and HR Analytics</b>            Business Process and HR Analytics: Introduction – Data Driven Decision Making in HR - Data Issues – Data Validity – Data Reliability - HR Research tools and techniques – Statistics and Statistics Modelling for HR Research.</p>
III	<p><b>Introduction to HR Metrics</b>            HR Metrics: Introduction - Historical Evolution of HR metrics- Importance – Types of HR Metrics – Types of data - HR Metrics Design Principles — HR Scorecard – HR Dashboards.</p>
IV	<p><b>HR Analytics and Data</b>            HR Analytics and Data: Introduction–HR Data Collection–Data quality– Big data for HumanResources–ProcessofdatacollectionforHRAnalytics– Transforming data into HR information – HR Reporting–Data Visualization – Root cause analysis.</p>
V	<p><b>HR Analytics and Predictive Modelling</b>            HR Analytics and Predictive Modelling: Introduction – HR Predictive Modelling – Different phases – Predictive analytic tools and techniques – Information for Predictive analysis-Software solutions-Predictive Analytic Models for Quantitative Data-Steps involve dinpredictive analytics.</p>

### **Books for study:**

1. NishantUppal(2020),HumanResourceAnalyticsStrategicDecisionMaking,1st Edition, Pearson Education Pvt. Ltd., Chennai
2. SarojkumarandVikrantVerma(2022),HRanalytics,ThakurPublicationPvt.Ltd, Lucknow.
3. DipakKumarBhattacharyya(2017),HRanalytics:understandingtheoriesand applications, 1<sup>st</sup> Edition, Sage Publications India Private Limited, New Delhi

## Applied Costing

UNIT	Details
I	<p><b>Introduction</b></p> <p>Costing - Cost Accounting – Meaning and Definition – Financial Accounting Vs Cost accounting – Relationship of cost accounting with management accounting - Nature and significance of Cost Accounting – Implementation of costing system – Practical difficulties in implementation – Essentials of good costing system - Elements of cost – Cost concepts and preparation of cost sheet – Methods of Costing -job order Costing – Process Costing- Materials – Issue of materials – Pricing of material issued.</p>
II	<p><b>Labour Costing</b></p> <p>Labour – types of labour cost – Methods of time keeping – Idle time - overtime – labour turnover - Preparation of Pay Roll – Wage payment and incentive system – Overhead – meaning and classification of overheads – Departmentalization of Overheads – Allocation - Apportionment – Re-apportionment- Absorption of Overhead cost –Difference between cost allocation and apportionment and Reapportionment – treatment of over and under absorbed overheads.</p>
III	<p><b>Process Costing</b></p> <p>Process costing – Comparison between joint costing and process costing – costing procedure under process costing- Process Losses – Inter process profit – Equivalent production – methods of computing equivalent units- Evaluation of equivalent production– Joint product and by products costing – accounting for joint products &amp; by-products.</p>
IV	<p><b>Marginal Costing</b></p> <p>Marginal costing–Salient features–Marginal costing and absorption costing–Break–Even analysis–Cost – Volume–profit analysis – Application of Marginal costing for Business decision making ---Determination of sales mix- Exploring new markets- Make or buy decisions- Change versus status quo -expand or contract – shut down or continue - Inflation Accounting – Human Resource Accounting.</p>
V	<p><b>Cost Management</b></p> <p>Cost management – cost reduction and cost control – Responsibility Accounting – Responsibility Centre – Accounting for Price level changes – Methods of Accounting for price level changes – Activity Based Costing – Target costing – Kaizen.</p>
<p><b>TEXT BOOKS</b></p> <ol style="list-style-type: none"> <li>1. Murthy A and Gurusamy S, (2018), Cost Accounting, Vijay Nicole Imprints Pvt Ltd, Chennai</li> <li>2. Jain S. P &amp; Narang KL,(016),Cost Accounting, Kalyani Publishers, Mumbai</li> <li>3. Reddy TS and Hari Prasad Reddy,(22018),Cost Accounting, Margham Publications, Chennai</li> </ol>	

## ORGANISATIONAL BEHAVIOUR

UNIT	Details
I	<p><b>Introduction to Organizational Behavior and Learning</b>            Introduction to Organizational Behavior – OB Models - Challenges facing management – Personality – Perception- Attitudes – Values. Organizational Learning: Meaning, Theories (Chris Argyris and Donald Schon: Espoused theory, Theory-in-use ,three level softlearning) Introduction to learning organization.</p>
II	<p><b>Motivation and Job Satisfaction</b>            Motivation Theories–Content theories (Maslow, Herzberg, ERG), Process Theories (Vroom, Porter and Lawler) – Job Satisfaction-Organizational commitment.</p>
III	<p><b>Organizational structure and Communication</b>            Organizational structure- Factors, Forms. Importance of Virtual organizations - Organizational communication-Importance, Forms, Functions. Organizational climate and culture. Business communication: Harnessing Business Emails and Corporate Communication tools.</p>
IV	<p><b>Transactional Analysis and Organizational Conflicts</b>            Transactional analysis: Meaning, Benefits, Levels of self-awareness, Analysis of transactions. Organizational Conflicts – Process, Levels, Conflict management. Negotiation – Types and Process - Introduction to Workplace Spirituality.</p>
V	<p><b>Contemporary practices in Organisational Change and Development</b>            International Organisational Behaviour Practices- Organizational Change and Change Management. Organisational Development–Meaning, Models and Interventions.</p>

**Books for study:**

1. Aswathappa,(2021) “Organizational Behaviour (Text,Cases and Games)”, 7<sup>th</sup>Edition, Himalaya Publication, Mumbai.
2. SubbaRao,(2021)“Organizational Behaviour”, 6<sup>th</sup>Edition, Himalaya Publication, Mumbai.
3. S.S.Khanka, (2021)“Organizational Behaviour (Text and Cases)”,4<sup>th</sup> Edition, S.Chand, Noida (UP).
4. L.M.Prasad, (2016)“Organizational Behaviour”, 6<sup>th</sup> Edition, Sultan Chand, New Delhi.

## E-FILLING OF TAX RETURNS

UNIT	Details
<b>I</b>	<b>Introduction, Nature and Scope</b> Introduction-Definition-importance and scope of returns—Types of Assesses-under Income Tax.
<b>II</b>	<b>Returns filing under Income Tax</b> Income tax Return forms – ITR1, ITR2, ITR3, ITR4 and ITR5– E-payment of tax–Challan forms- ITNS 280, 281.
<b>III</b>	<b>Tax Deducted at Source (TDS)</b> TDS–Sec.192 (Salary), Sec.194 (Bank Interest), Sec.194H (Commission and Brokerage), 194I ( Rent), 194 J (Professional fees)
<b>IV</b>	<b>E-Filing of TDS</b> E-Filing of TDS forms –24Q, 26Q.
<b>V</b>	<b>PAN and SFT</b> Importance of PAN–Statement of Financial Transaction (SFT) – E-Filling of forms 61A, 61B
<b>Practical list one-filing of tax returns</b>	
1. Register a tax payer in the e-filing portal.	
2. Prepare ITR 1 form for a salary tax payer.	
3. Prepare ITR 2 form for a various house property income tax payer.	
4. Prepare ITR 3 form for a sole proprietorship business concern.	
5. Prepare ITR 4 form for a business person.	
6. Prepare ITR 4 form for a professional person.	
7. Prepare ITR 4 form for a goods transport agency.	
8. Create a challan for payment of TDS, TCS.	
9. Prepare 24 Q in the OTLAS portal.	
10. Prepare 26 Q in the OTLAS portal.	

### **TEXT BOOK**

1. Varun Panwar, Jyothi Mahajan, Introduction to e-filing returns, MKM Publishers, New Delhi