



MANONMANIAM SUNDARANAR UNIVERISTY,
TIRUNELVELI-12

SYLLABUS

PG - COURSES – AFFILIATED COLLEGES

Course Structure for M. Com.

(Choice Based Credit System)

(with effect from the academic year 2024-2025 onwards)



Semester-III				
Part	Subject Status	Subject Title	Subject Code	Credit
III	CORE VII	TAXATION		5
III	CORE VIII	RESEARCH METHODOLOGY		5
III	CORE IX	COMPUTER APPLICATIONS IN BUSINESS		5
III	CORE X	INTERNATIONAL BUSINESS		4
III	ELECTIVE V	STRATEGIC MANAGEMENT		3
III	SEC -	SKILLS FOR MANAGERIAL EXCELLENCE		2
III		INTERNSHIP/INDUSTRIAL ACTIVITY		2



Total Marks: 100 Internal Exam: 25 marks + External Exam: 75 marks

A. Scheme for internal Assessment:

Maximum marks for written test: **20 marks**

3 internal tests, each of **1 hour** duration shall be conducted every semester.

To the average of the **best two** written examinations must be added the marks scored in. The **assignment** for 5 marks.

The break up for internal assessment shall be:

Written test- 20 marks; Assignment -5 marks Total - 25 marks

B. Scheme of External Examination

3 hrs. examination at the end of the semester

A – Part : 1 mark question two - from each unit

B – Part : 5 marks question one - from each unit

C – Part : 8 marks question one - from each unit

➤ **Conversion of Marks into Grade Points and Letter Grades**

S.No	Marks	Letter Grade	Grade point (GP)	Performance
1	90-100	O	10	Outstanding
2	80-89	A+	9	Excellent
3	70-79	A	8	Very Good
4	60-69	B+	7	Good
5	50-59	B	6	Above Average
6	40-49	C	5	Pass
7	0-39	RA	-	Reappear
8	0	AA	-	Absent

➤ **Cumulative Grade Point Average (CGPA)**

$$CGPA = \frac{\Sigma (GP \times C)}{\Sigma C}$$

- **GP** = Grade point, **C** = Credit
- CGPA is calculated only for Part-III courses
- CGPA for a semester is awarded on cumulative basis

➤ **Classification**

- First Class with Distinction : CGPA $\geq 7.5^*$
- First Class : CGPA ≥ 6.0
- Second Class : CGPA ≥ 5.0 and < 6.0
- Third Class : CGPA < 5.0



TAXATION

Learning Objectives

- To identify deductions from gross total income and computation of income for different classes of assesses
- To understand the procedure for filing of returns and tax planning
- To analyse the structure on international business taxation
- To assess Goods and Services Tax and filing GST returns
- To compute customs duty as per Customs Act

UNIT I

Assessment of persons

Tax Exemptions for Agricultural Income-Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Assessment of Firms, AOP, BOI, Company and Co-operative society.

UNIT II

Tax Returns and Tax planning

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.

UNIT III

International business taxation

International business taxation - Taxation of Non-resident - Double taxation relief - Transfer pricing and other anti-avoidance measure - Application and interpretation of tax treaties - (Double taxation avoidance agreement - DTAA) - Equalization levy.

UNIT IV

Goods and Services Tax

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.



UNIT V**Customs Act, 1962**

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.

Books for study:

1. Vinod Singhania and Kapil Singhania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi
2. Mehrotra H.C. and Goyal S.P., Income Tax including Tax Planning & Management, Sahitya Bhawan Publications, Agra
3. Sekar G., “Direct Taxes” - A Ready Refresher, Sitaraman C. & Co Pvt.Ltd., Chennai.
4. Balachandran V, (2021) Textbook of GST and Customs Law, Sultan Chand and Sons, New Delhi
5. Vandana Bangar and Yogendra Bangar, “Comprehensive Guide to Taxation”(Vol.I and II), Aadhya Prakashan, Prayagraj (UP).

Books for reference:

1. Sha R.G. and Usha Devi N., (2022) “Income Tax” (Direct and Indirect Tax), Himalaya Publishing House, Mumbai.
2. Girish Ahuja and Ravi Gupta, “Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST”, Wolters Kluwer India Private Limited
3. Swetha Jain, GST Law & Practice, Taxmann Publishers Pvt.Ltd, Chennai.
4. Datt V.S., “GST - Input Tax Credit”, Taxmann Publishers, Chennai.
5. Anurag Pandey, “Law & Practices of GST and Service Tax” - Sumedha Publication House, New Delhi.

Web references:

1. https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Laws.pdf
2. https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf
3. https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf

Note: Latest edition of the books may be used



RESEARCH METHODOLOGY

Learning Objectives

- To understand the fundamentals of research
- To construct theoretical design and formulate hypotheses
- To evaluate the data collection techniques
- To perform parametric and non-parametric tests
- To enhance report writing skills and develop ethical conduct in research

UNIT I

Introduction to Research Methodology

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.

UNIT II

Hypothesis Testing and Research Design

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.

UNIT III

Data Collection

Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview, Schedule, Questionnaire, Observation – Secondary Data: Meaning and sources.

UNIT IV

Data Analysis

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, Man-Whitney 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.



UNIT V

Preparation of Research Report

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.

Books for study:

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

Books for reference:

1. Donald R. Cooper, Pamela S. Schindler and J.K.Sharma, “Business Research Methodology”, 12th Edition, Tata Mcgraw Hill, Noida (UP).
2. Sashi K.Guptha and ParneetRangi,(2018) “Research Methodology” , Kalyani Publisher, Ludhiana.
3. SharmaR D and Hardeep Chahal, (2004) “Research Methodology In Commerce and Management”, Anmol Publications, New Delhi

Web references:

1. https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/ln_research_method_final.pdf
2. <https://ccsuniversity.ac.in/bridgeliibrary/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf>
3. https://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%20510%20LECTUR%20NOTES%20first.pdf
4. <https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/>

Note: Latest edition of the books may be used

COMPUTER APPLICATIONS IN BUSINESS

Learning Objectives

- To understand the fundamentals of SPSS
- To compare the values obtained in t-test and ANOVA
- To perform regression and non-parametric tests
- To create company, groups and ledgers and obtain financial statements using Tally Prime
- To understand inventory management and account for goods and services tax

UNIT I

Introduction to SPSS

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.

UNIT II

Parametric Tests in SPSS

Compare means: 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.

UNIT III

Non-parametric Tests in SPSS

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

UNIT IV

Introduction to Tally Prime

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.

UNIT V

Inventory and GST in Tally Prime

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.

100% Practical

Internal: 50 marks(Theory- 25; Practical -25)

a) *Theory: (25 marks)*

Internal mark for *Theory part* shall be awarded as below.

1. The *average* of the best two scores of the student from three tests of an hour duration shall be averaged.- 15 marks
2. *Assignment* – 5marks
3. *Seminar* -5 marks

Total -25 marks

b) *Practical: (25 marks)*

Internal mark for *Practical part* shall be awarded as below:

1. Record note -5 marks



2. Program/ Procedure writing 5 X2 = 10 marks
3. Debugging 2.5 X 2= 5 Marks
4. Result 2.5 X2= 5 marks

Total- 25 marks

External: 50 marks

(Practical only)

a) There is *no external theory examination* for this subject. Only practical shall be conducted as external examination.

b) *Practical mark* shall be awarded as below:

1. Record Note - 10 marks
2. Program/ Procedure writing 10 X2= 20 marks
3. Debugging 5 X2=10 marks
4. Result 5 X2=10 marks

Total 50 marks

c) Practical examination should be conducted by both internal and external examiners

d) Examiners are requested to select any 2 batches in the morning session and other two in the evening session.

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

Books for study:

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

Books for reference:

1. Kulas John, Renata Garcia Prieto Palacios Roji, Smith Adams (2021), IBM



SPSS Essentials: Managing and Analysing Social Sciences Data, 2nd Edition, John Wiley & Sons Inc., New York

2. Rajathi. A, Chandran. P (2011), SPSS for You, MJP Publishers, Chennai
3. Sangwan Rakesh (2022), Learn Tally Prime in English, Ascend Prime Publication, Pilani
4. Lodha Roshan (2022), Tally Prime with GST Accounting, Law Point Publication, Kolkata

Web references:

1. <https://www.spss-tutorials.com/basics/>
2. <https://www.tallyclub.in/>
3. <https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/>

Note: Latest edition of the books may be used

STRATEGIC MANAGEMENT

Learning Objectives

- To understand strategic management and its levels and phases
- To analyse the dynamics of competitive strategic management techniques
- To familiarize with the business and functional level strategies
- To gain knowledge on organisational and strategic leadership
- To apply latest concepts in strategy implementation and control

UNIT I

Introduction to Strategic Management

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.

UNIT II

Techniques for Strategic Management

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.

UNIT III

Different Levels of Strategies

Business Level Strategies: Competitive Strategies at Business Level, Michael Porter's Generic Strategies, Best-Cost Provider Strategy - Functional Level Strategies:



Marketing Strategy, Financial Strategy, Operations Strategy, Human Resource Strategy, Research and Development.

UNIT IV

Organization and Strategic Leadership

Organization and Strategic Leadership: Organization Structure, Strategic Business Unit, Strategic Leadership, Strategy Supportive Culture, Entrepreneurship and Intrapreneurship, Strategic Leadership across organizations.

UNIT V

Strategy Implementation and Control

Strategy Implementation and Control: Strategy Implementation, Strategic Choice, Strategic Control, Strategy Audit, Business Process Reengineering, Benchmarking, Six Sigma and contemporary practices in strategic management.

Books for study:

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

Books for reference:

1. Jeyarathanam M., (2021), “Strategic Management” 7th Edition, Himalaya Publishing House Pvt. Ltd, Mumbai
2. Ghosh P.K. (2014), “Strategic Management”, 14th Edition, Sultan Chand & Sons, New Delhi
3. Chandan J. S. and Nitish Sen Gupta (2022), “Strategic Management”, Vikas Publishing House Pvt. Ltd., New Delhi
4. Fred R. David, (2017), “Strategic Management Concepts and Cases” 13th Edition, Prentice Hall, Pearson Education, London, England

Web references:

1. <https://resource.cdn.icai.org/66691bos53810cp2.pdf>
2. <https://resource.cdn.icai.org/66693bos53810cp4.pdf>
3. <https://resource.cdn.icai.org/66694bos53810cp5.pdf>
4. <https://resource.cdn.icai.org/66695bos53810cp6.pdf>
5. <https://resource.cdn.icai.org/66697bos53810cp8.pdf>

Note: Latest edition of the books may be used



SKILL FOR MANAGERIAL EXCELLENCE

LEARNING OBJECTIVES

The following are the learning objectives of the course:

- LO 1: To identify the essential skills required to become successful managers
- LO 2: To understand and describe self-assessment and motivational techniques
- LO 3: To illustrate SWOT analysis and JOHARI window and their benefits.
- LO 4: To understand the process of habit formation and the ways to develop good habits.
- LO 5: To identify the sources of stress and the different stress coping strategies.
- LO 6: To acquaint with barriers to work life balance and work life balance strategies.

Unit I – Introduction to Managerial Skills

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.

Unit II – Self-Awareness and Self-Motivation

Concept of Self – Types of self concept –SWOT analysis – JOHARI window – Goal setting – SMART Principle – Logo Therapy – Transcendental Meditation.

Unit III - Interpersonal Skills and Emotional Intelligence

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.

Unit IV – Habit and Time Management

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.

Unit V – Stress Management and Work-Life-Balance

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

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



REFERENCE BOOKS

1. Management Skills, by David Rohlander, Publisher(s): Alpha, December 2014
2. The Effective Manager: Management skills for high performance Soft skills for IT professionals, Author Sarah Cook, Publisher IT Governance Ltd

WEB RESOURCES

1. <https://www.risely.me/the-top-10-crucial-soft-skills-for-managers/>
2. https://www.happi.com/issues/2014-09-01/view_human-capital-management/how-toachievemanagement-excellence/
3. <https://www.betterup.com/blog/soft-management-skills>

INTERNSHIP/INDUSTRIAL ACTIVITY

Learning Objectives:

- LO1: To familiarize the institutional/industrial environment
- LO2: To provide students an insight into the organizational structure of an institution/industry
- LO3: To build a record of work experience
- LO4: To Learn to appreciate work and its function in the economy
- LO5: To gain practical knowledge on institution/industrial operations

CONDITIONS TO BE FULFILLED BY STUDENTS CUM TRAINEES

1. The students have to enroll themselves with an Industrial Unit working under Public/Private/Cooperative sector or Joint Sector for Two weeks (15 working days) as an industrial trainee with either H R Department or Marketing or Finance Department (and the students can select their Institutions of their choice in their native Districts/ states)
2. Student – Trainees have to collect necessary Information about the Institution from the Annual Reports and Periodical Publications for preparing the Training Report.
3. The students have to prepare the Training / Internship Report for about 30 pages and Submission of the same at least one month before the last working day of the III Semester through the Guide Teachers.
4. The Period of Institutional Training / Internship will be at least 15 working days in the Institution and after completion of the training, the students have to obtain a Trainee Certificate from Manager or General Manager of the Institution with Seal.
5. A Maximum of Three Students can join the same institution for Training / Internship at a time. However, they have to produce the Report based on training taken in different divisions' viz., H R, Marketing and Finance.

