



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 2023-2024 onwards)



Semester-IV				
Part	Subject Status	Subject Title	Subject Code	Credit
3	Core	CORPORATE AND ECONOMIC LAWS	WKCM41	5
3	Core	HUMAN RESOURCE ANALYTICS	WKCM42	5
3	Core	APPLIED COSTING	WKCM43	5
3		PROJECT WITH VIVA	WKCP41	5
3	Elective	ORGANISATIONAL BEHAVIOUR/ INSOLVENCY LAW AND PRACTICE	WKCE41/ WKCE42	3
3	SEC	E-FILLING OF TAX RETURNS	WKCSL41	2
3	Extension Activity	EXTENSION ACTIVITY (STUDENTS TRAINING AND ACTION FOR NEIGHBOURHOOD DEVELOPMENT)	WEXA41	1



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

A. Scheme for internal Assessment:

Maximum marks for written test: **15 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 and Seminar for 5 marks

The break up for internal assessment shall be:

Written test- 15 marks; Assignment -5 marks; Seminar-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.	Percentage of Marks	Letter Grade	Grade Point	Performance
1	90 - 100	O+	10	Outstanding
2	80 - 89	O	9	Excellent
3	70 - 79	A+	8	Very Good
4	60 - 69	A	7	Good
5	55 - 59	B+	6	Above Average
6	50 - 54	B	5	Pass
7	0 - 49	RA	-	ReAppear
8	Absent	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 \geq 6.0
- Second Class : CGPA \geq 5.0 and $<$ 6.0
- Third Class : CGPA $<$ 5.0



CORPORATE AND ECONOMIC LAWS

Learning Objectives

- To analyze current and capital account transactions and dealings in foreign currency under FEMA
- To understand unethical competitive practices and forums for redressal of consumer disputes under Competition Act and Consumer Protection Act
- To understand the procedure for obtaining patents and copyright under The Copyright and Patents Act
- To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act
- To explain the registration and related procedures under Real Estate Act

UNIT I

Introduction to Foreign Exchange Management Act, 1999

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.

UNIT II

Competition Act, 2002 and Consumer Protection Act, 2019

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.

The Consumer Protection Act, 2019: Objects; Rights of consumers –Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders.

UNIT III

Law relating to intellectual property rights

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.

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.

UNIT IV

Prevention of Money Laundering Act, 2002

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.

UNIT V

Real Estate (Regulation and Development) Act, 2016

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.

Books for study:

1. Munish Bandari (2022), A Textbook on Corporate and Economic Laws, 33rd Edition, Bestword 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, 7th Edition, Taxmann Publications, New Delhi

Books for reference:

1. Sekar G and Saravana Prasath B (2022), Students’ Handbook on Corporate and Economic Law, Commercial Law Publishers (India) Pvt.Ltd., New Delhi
2. Taxmann (2021), FEMA & FDI Ready Reckoner, 15th Edition, Taxmann Publications, New Delhi
3. Ahuja V.K. and Archa Vashishtha (2020), Intellectual Property Rights (contemporary Developments), Thomson Reuters, Toronto, (CAN)

Web references:

1. <https://resource.cdn.icai.org/67333bos54154-m3cp1.pdf>
2. <https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf>
3. <https://resource.cdn.icai.org/68523bos54855-cp1.pdf>
4. <https://resource.cdn.icai.org/68524bos54855-cp2.pdf>

Note: Latest edition of the books may be used

HUMAN RESOURCE ANALYTICS

Learning Objectives

- To understand the concept and framework of human resource analytics
- To evaluate the process of human resource analytics and the relevant research tools
- To illustrate the evolution, types and design of HR metrics
- To deal with data collection and transformation
- To adopt tools and techniques for predictive modelling



UNIT I

Introduction to Human Resource Analytics

Human Resource Analytics: Introduction –Concept – Evolution - Importance – Benefits – Challenges - Types of HR Analytics – HR Analytics Framework and Models.

UNIT II

Business Process and HR Analytics

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.

UNIT III

Introduction to HR Metrics

HR Metrics: Introduction - Historical Evolution of HR metrics- Importance – Types of HR Metrics – Types of data - HR Metrics Design Principles — HR Scorecard – HR Dashboards.

UNIT IV

HR Analytics and Data

HR Analytics and Data: Introduction – HR Data Collection – Data quality – Big data for Human Resources – Process of data collection for HR Analytics – Transforming data into HR information – HR Reporting – Data Visualization – Root cause analysis.

UNIT V

HR Analytics and Predictive Modelling

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 involved in predictive analytics.

Books for study:

1. Nishant Uppal (2020), Human Resource Analytics Strategic Decision Making, 1st Edition, Pearson Education Pvt. Ltd., Chennai
2. Sarojkumar and Vikrant Verma (2022), HR analytics, Thakur Publication Pvt. Ltd, Lucknow.
3. Dipak Kumar Bhattacharyya (2017), HR analytics: understanding theories and applications, 1st Edition, Sage Publications India Private Limited, New Delhi

Books for reference:

1. Ramesh Soundararajan and Kuldeep Singh (2019), Winning on HR analytics, Sage publishing, New Delhi



2. Anshul Saxena (2021), HR analytics: quantifying the intangible, 1st Edition, Blue Rose publishers, New Delhi
3. Michael J. Walsh (2021), “HR analytics essentials you always wanted to know”, 7th Edition, Vibrant publishers, Mumbai.

Web references:

1. <https://hbr.org/webinar/2017/06/leveraging-hr-analytics-in-strategic-decisions>
2. <https://www.mbaknol.com/human-resource-management/human-resource-metrics/>
3. <https://www.managementstudyguide.com/hr-metrics-and-workforce-analysis.htm>

Note: Latest edition of the books may be used

APPLIED COSTING

LEARNING OBJECTIVES

The following are the learning objectives of the course:

- To be familiarised with the various cost concepts, and elements of cost.
- To acquaint with cost accounting and different methods of costing.
- To know the different methods of computing labour cost and overhead costing.
- To comprehend the procedure for process costing and various related concepts.
- To acquaint with the application of Marginal costing for Business decision making.
- To understand the concept of cost management and different methods of accounting for cost management.

Unit I – Introduction

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.

Unit II - Labour Costing

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.

Unit III - Process Costing

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 & by-products.

Unit IV - Marginal Costing

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.

Unit V - Cost Management

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.

TEXT BOOKS

1. Murthy A and Gurusamy S, (2018), Cost Accounting, Vijay Nicole Imprints Pvt Ltd, Chennai
2. Jain S.P & Narang KL, (016), Cost Accounting, Kalyani Publishers, Mumbai
3. Reddy T S and Hari Prasad Reddy, (22018), Cost Accounting, Margham Publications, Chennai

REFERENCE BOOKS

1. Jain. S.P and Narang.K.L:Advanced Cost Accounting
2. Prasad.N.K:Advanced Cost Accounting
3. Khan.M.Y and Jain.P.K:Advanced Cost Accounting
4. Thulsian P.C:Practical Costing

WEB RESOURCES

1. <https://www.netsuite.com/portal/resource/articles/accounting/process-costing.shtml>
2. <https://www.wallstreetmojo.com/marginal-costing/>
3. <https://www.shiksha.com/online-courses/articles/marginal-costing-meaning-and-advantages/>

PROJECT WITH VIVA



ORGANISATIONAL BEHAVIOUR

Learning Objectives

- To understand the various aspects of human behavior at work.
- To understand the role of motivation and job satisfaction in organizational commitment
- To analyze different forms of organizational structure and contemporary communication tools.
- To analyze the importance of transactional analysis in facilitating negotiations and conflict management.
- To gain knowledge on recent trends in organizational change and development.

UNIT I

Introduction to Organizational Behavior and Learning

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 levels of learning) Introduction to learning organization.

UNIT II

Motivation and Job Satisfaction

Motivation Theories – Content theories (Maslow, Herzberg, ERG), Process Theories (Vroom, Porter and Lawler)– Job Satisfaction-Organizational commitment.

UNIT III

Organizational structure and Communication

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.

UNIT IV

Transactional Analysis and Organizational Conflicts

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.

UNIT V

Contemporary practices in Organisational Change and Development

International Organisational Behaviour Practices - Organizational Change and Change Management. Organisational Development–Meaning, Models and Interventions.



Books for study:

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

Books for reference:

1. Kavitha Singh, (2022) “Organizational Behaviour(Text and Cases)”, 3rd Edition, Sulthan.Chand, New Delhi.
2. Fred Luthans, (2017) “Organizational Behaviour”, 12thEdition, McGraw Hill International Edition, New York (USA).
3. Stephen P. Robbins, Timothy A. Judge, Eharika Vohra, (2018) “Organizational Behavior”, 18th Edition, Pearson Education, London.
4. Mishra M. N. (2001), “Organizational Behaviour”, 1st Edition, S. Chand, Noida (UP).

Web references:

1. <http://www.nwlink.com/~donclark/leader/leadob.html>
2. https://www.tankonyvtar.hu/hu/tartalom/tamop412A/20110023_Psychology/030300.scorl
3. <https://www.workvivo.com/blog/corporate-communication/>
4. <https://www.mbaknol.com/management-concepts/concept-of-workplacespirituality/>
5. <http://www.essentialtoolsseries.com/SpringboardWebApp/userfiles/estools/file/Chapter%202.pdf>

Note: Latest edition of the books may be used

INSOLVENCY LAW AND PRACTICE

Learning Objectives

- To gain knowledge on Insolvency and Bankruptcy Code
- To gain knowledge of the recent developments in the arena of Insolvency Law and Bankruptcy code
- To understand the legal, procedural and practical aspects of Insolvency and its resolution
- To analyse cross border insolvency laws and insolvency resolution
- To evaluate code of conduct laid down for Insolvency practitioners

UNIT I**Introduction to Insolvency and Bankruptcy Code**

Introduction to Insolvency and Bankruptcy Code: Concepts, Need for the Insolvency and Bankruptcy Code 2016 - Important Definitions.



UNIT II**Corporate Insolvency Resolution Process**

Corporate Insolvency Resolution Process: Legal Provisions; Committee of Creditors; Procedure; Documentation; Appearance; Approval. Insolvency Resolution of Corporate Persons: Contents of resolution plan; Submission of resolution plan; Approval of resolution plan –Resolution Strategies: Restructuring of Equity and Debt – Compromise and Arrangement; Acquisition; Takeover and Change of Management; Sale of Assets.

UNIT III**Liquidation and Adjudication of Corporate Persons**

Liquidation of Corporate Person: Initiation of Liquidation; Powers and duties of Liquidator; Liquidation Estate; Distribution of assets; Dissolution of corporate debtor – Voluntary Liquidation of Companies: Procedure for Voluntary Liquidation; Initiation of Liquidation; Effect of liquidation; Appointment; Remuneration; Powers and duties of Liquidator; Completion of Liquidation - Adjudication and Appeals for Corporate Persons: Adjudicating Authority in relation to insolvency resolution and liquidation for corporate persons; Jurisdiction of NCLT; Grounds for appeal against order of liquidation; Appeal to Supreme Court on question of law; Penalty of carrying on business fraudulently to defraud traders.

UNIT IV**Cross Border Insolvency**

Cross Border Insolvency: Introduction; Global developments; UNCITRAL Legislative Guide on Insolvency Laws; UNCITRAL Model Law on Cross Border Insolvency; World Bank Principles for Effective Insolvency and Creditor Rights; ADB principles of Corporate Rescue and Rehabilitation; Enabling provisions for cross border transactions under IBC, Agreements with foreign countries.

UNIT V**Professional and Ethical Practices for Insolvency Practitioners**

Professional and Ethical Practices for Insolvency Practitioners: Responsibility and accountability of Insolvency Practitioners; Code of conduct; Case laws; Case Studies; and Practical aspects.

Books for study:

1. Prasad Vijay Bhat, Divya Bajpai (2022), “Corporate Restructuring Insolvency Liquidation & Winding-Up”, 4th Edition, Taxmann, New Delhi
2. Ayush J Rajani, Khushboo Rajani and Alka Adatia (2022), “Comprehensive Guide to
3. Insolvency and Bankruptcy Code, 2016 – Law & Practice”, 3rd Edition,



Bloomsbury Publishing India Pvt. Ltd., New Delhi.

4. Sumant Batra (2017), “Corporate Insolvency Law and Practice”, 1st Edition, Eastern Book Company, Bangalore.

Books for reference:

1. Vats R.P., ApoorvSarvaria, YashikaSarvaria (2022), “Law & Practice of Insolvency & Bankruptcy”, Taxmann, New Delhi
2. Taxmann’s - Insolvency and Bankruptcy Law Manual Taxmann publications, New Delhi
3. ICSI Study Material on Insolvency - Law and Practice, New Delhi

Web references:

1. <https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf>
2. <https://ibbi.gov.in/en/legal-framework/act>
3. https://www.indiacode.nic.in/handle/123456789/2154?sam_handle=123456789/1362

Note: Latest edition of the books may be used

E-FILLING OF TAX RETURNS

LEARNING OBJECTIVES

The following are the learning objectives of the course:

- To understand the concept of E-Filing
- To assimilate knowledge on different types of assessees.
- To be familiar with different Income Tax return forms.
- To know the concept of TDS and the provision of the act regarding it.
- To know the importance of PAN and Statement of Financial Transactions.
- To create and file income tax returns through e-filing.

Unit I - Introduction, Nature and Scope

Introduction- Definition - importance and scope of returns--Types of Assesses - under Income Tax.

Unit II - Returns filing under Income Tax

Income tax Return forms – ITR 1, ITR 2, ITR 3, ITR 4 and ITR 5 – E-payment of tax – Challan forms - ITNS 280, 281.

Unit III - Tax Deducted at Source (TDS)

TDS – Sec.192 (Salary), Sec.194 (Bank Interest), Sec.194 H (Commission and Brokerage), 194 I (Rent), 194 J (Professional fees)

Unit IV - E-Filing of TDS

E-Filing of TDS forms – 24Q, 26Q.



Unit V - PAN and SFT

Importance of PAN – Statement of Financial Transaction (SFT) – E-Filing of forms 61A, 61B

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:

Record note -5 marks

Program/ Procedure writing 5 X2 = 10marks

Debugging 2.5 X 2= 5 Marks

Result 2.5 X2= 5 marks

Total- 25 marks

External: 50 marks

(Practical only)

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

c. *Practical mark* shall be awarded as below:

Record Note - 10 marks

Program/ Procedure writing 10 X2= 20 marks

Debugging 5 X2=10 marks

Result 5 X2=10 marks

Total 50 marks

b. Practical examination should be conducted by both internal and external examiners

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

Practical list on e-filing of tax returns

1. Register a taxpayer in the e filing portal.
2. Prepare ITR 1 form for a salary taxpayer.
3. Prepare ITR 2 form for a various house property income taxpayer.
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 efilng returns, MKM Publishers, NewDelhi

REFERENCE BOOKS

1. Hemachandjain and H.N.Tiwari , Computer Application in Business ,Taxman's publication

WEB RESOURCES:

1. www.incometaxindiafiling.gov.in
2. www.taxguru.in
3. www.bharatlaws.com
4. www.cbic-gst.gov.in
5. www.taxmann.com

EXTENSION ACTIVITY

Note: Students training & Action for neighborhood development

