



MANONMANIAM SUNDARANAR UNIVERSITY -TIRUNELVELI  
UG PROGRAMMES



OPEN AND DISTANCE LEARNING (ODL) PROGRAMMES

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

<b>M.Com (TM &amp; EM)</b>			
<b>Semester</b>	<b>Course</b>	<b>Title of the Course</b>	<b>Course Code</b>
III	Core VII	Taxation	SCOM31
	Core VIII	Research Methodology	SCOM32
	Core IX	Computer Applications in Business	SCOM33
	Core X	International Business	SCOM34
	Elective V	Strategic Management	SCOE31
	Skill Enhancement Course II	Skills for Managerial Excellence	SCOS31
	Internship		SCOT31

## 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	<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.
II	<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.
III	<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.
IV	<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.
V	<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.

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	