



**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
II	Core IV	Strategic Cost Management	SCOM21
	Core V	Corporate Accounting	SCOM22
	Core VI	Setting up of Business Entities	SCOM23
	Elective - III	Digital Banking	SCOE21
	Elective – IV	Logistics and Supply Chain Management	SCOE22
	Skill Enhancement	Advanced Excel (Practical)	SCOS21

STRATEGIC COST MANAGEMENT

UNIT	DETAILS
I	Introduction to Strategic Cost Management : 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.
II	Cost Control and Reduction : 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.
III	Activity Based Cost Management : Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems.
IV	Transfer Pricing : Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.
V	Cost Management in Agriculture and IT sector: 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.
Recommended Text	
1	Ravi M Kishore (2018), “Strategic Cost Management”, 5 th Edition, Taxmann Publications Pvt. Ltd, New Delhi
2	Bandgar P. K., (2017), “Strategic Cost Management”, 1 st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3	Sexena V. K., (2020), “Strategic Cost Management and Performance Evaluation”, 1 st Edition, Sultan Chand & Sons, New Delhi.

CORPORATE ACCOUNTING

UNIT	DETAILS
I	Issue of Shares and Final Accounts of Companies: 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	Insurance Company Accounts: 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	Consolidated financial statements: 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	Contemporary Accounting Methods : Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.
V	Financial reporting : 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.
Recommended Text	
1	Gupta R. L. & Radhaswamy M. (2021), “Corporate Accounting – Volume I & II”, 14 th Edition, Sultan Chand & Sons, New Delhi.
2	Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), “Advanced Accountancy - Volume I & II”, 11 th 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 nd Edition, Kalyani Publishers, New Delhi.
4	Reddy T. S. & Murthy A., (2022), “Corporate Accounting – Volume I & II”, 17 th Edition, Margham Publications, Chennai.

SETTING UP OF BUSINESS ENTITIES

UNIT	DETAILS
I	<p>Start-ups in India : 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>Not-for-Profit Organisations: 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>Limited Liability Partnership and Joint Venture : 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>Registration and Licenses : 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>Environmental Legislations in India: 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>

Recommended Text	
1	Kailash Thakur, (2007) “Environment Protection Law and Policy in India”, 2 nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2	Avtar Singh, (2015), “Intellectual Property Law”, Eastern Book Company, Bangalore
3	Zad N.S and Divya Bajpai, (2022) “Setting up of Business Entities and Closure” (SUBEC), Taxmann, Chennai
4	Amit Vohra & Rachit Dhingra (2022) “Setting Up Of Business Entities & Closure”, 6 th 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.
Recommended Text	
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	Supply Chain Management :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.
II	Global perspectives : 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.
III	Framework of Logistics: 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.
IV	SCM-Warehousing : 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.
V	SCM-Plan : 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.

Recommended Text	
1	Christopher Martin, “Logistics and Supply Chain Management” (2016) 5 th Edition, FT Publishing International, India
2	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
I	Managing the Work book : Worksheet Basics, Protecting Excel Workbook and Worksheet, Importing and Exporting data, Co-authoring Data.
II	Functional Formulas : Understanding formulas; Operators in Formula; Named ranges; Calculations; Functions in formulas; Relative and Absolute addressing; Referencing cells outside the worksheet and workbook;
III	Advanced Tables : Create Pivot Tables- Modify field selections and options- Slicers – Group Pivot Table Data- Add Calculated fields - Format Data
IV	Working with Macros : 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.
V	Financial Modelling using Excel : Introduction to Financial Modelling - Representation of Financial Statements - Balance sheet- Financial Statement Analysis - Comparative -Common size statements- Trend Analysis
Recommended Text	
1	MS Office 2010, Sanjay Saxena, Vikas Publications
2	Financial Modelling in Excel for Dummies - Daniel Stein Fairhurst
3	Manisha Nigam , Data Analysis with Excel, BPP Publications