



**MANONMANIAM SUNDARANAR UNIVERSITY -TIRUNELVELI
PG PROGRAMMES**



OPEN AND DISTANCE LEARNING (ODL) PROGRAMMES

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

M.Com (TM & EM)

Semester	Course	Title of the Course	Course Code
IV	Core XI	Corporate and Economics Laws	SCOM41
	Core XII	Human Resource Analytics	SCOM42
	Core XIII	Applied Costing	SCOM43
	Elective VI	Organisational Behaviour	SCOE44
	Skill Enhancement Course III	E-Filing of Tax Returns	SCOS41
	Project	Project with Viva-Voce	SCOR41
	Extension Activity		SCOX41

CORPORATE AND ECONOMIC LAWS

UNIT	Details
I	<p>Introduction to Foreign Exchange Management Act, 1999</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>Competition Act, 2002 and Consumer Protection Act, 2019</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>Law relating to intellectual property rights</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>Prevention of Money Laundering Act, 2002</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>Real Estate (Regulation and Development) Act, 2016</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>
Books for study:	
1. Munish Bandari(2022), A Text book on Corporate and Economic Laws, 33 rd 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 th Edition, Tax mann Publications, New Delhi	

HUMAN RESOURCE ANALYTICS

UNIT	Details
I	<p>Introduction to Human Resource Analytics Human Resource Analytics: Introduction –Concept – Evolution - Importance – Benefits – Challenges - Types of HR Analytics – HR Analytics Framework and Models.</p>
II	<p>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.</p>
III	<p>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.</p>
IV	<p>HR Analytics and Data 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>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 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 st Edition, Sage Publications India Private Limited, New Delhi

Applied Costing

UNIT	Details
I	<p>Introduction</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>Labour Costing</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>Process Costing</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 & by-products.</p>
IV	<p>Marginal Costing</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>Cost Management</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>TEXT BOOKS</p> <ol style="list-style-type: none"> 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 TS and Hari Prasad Reddy,(22018),Cost Accounting, Margham Publications, Chennai 	

ORGANISATIONAL BEHAVIOUR

UNIT	Details
I	<p>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 level softlearning) Introduction to learning organization.</p>
II	<p>Motivation and Job Satisfaction Motivation Theories–Content theories (Maslow, Herzberg, ERG), Process Theories (Vroom, Porter and Lawler) – Job Satisfaction-Organizational commitment.</p>
III	<p>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.</p>
IV	<p>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.</p>
V	<p>Contemporary practices in Organisational Change and Development 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)”, 7thEdition, Himalaya Publication, Mumbai.
2. SubbaRao,(2021)“Organizational Behaviour”, 6thEdition, 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.

E-FILLING OF TAX RETURNS

UNIT	Details
I	Introduction, Nature and Scope Introduction-Definition-importance and scope of returns—Types of Assesses-under Income Tax.
II	Returns filing under Income Tax Income tax Return forms – ITR1, ITR2, ITR3, ITR4 and ITR5– E-payment of tax–Challan forms- ITNS 280, 281.
III	Tax Deducted at Source (TDS) TDS–Sec.192 (Salary), Sec.194 (Bank Interest), Sec.194H (Commission and Brokerage), 194I (Rent), 194 J (Professional fees)
IV	E-Filing of TDS E-Filing of TDS forms –24Q, 26Q.
V	PAN and SFT Importance of PAN–Statement of Financial Transaction (SFT) – E-Filling of forms 61A, 61B
Practical list one-filing of tax returns	
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