



St. JOHN'S COLLEGE OF ARTS & SCIENCE

(Accredited with B++ by NAAC & Approved by UGC under section 2(f) & 12(B) status)

(Affiliated to Manonmaniam Sundaranar University, Tirunelveli)

(A Christian Minority Institution)

**St. John's College Road, Ammandivilai, Kanyakumari District - 629 204,
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ELECTIVE COURSES – MCOM



MANONMANIAM SUNDARANAR UNIVERSITY

TIRUNELVELI – 12

M.Com (General)

TAMILNADU STATE COUNCIL FOR HIGHER EDUCATION,

CHENNAI – 600 005

**Syllabus for Affiliated Colleges of Manonmaniam
Sundaranar University for the academic year
2024-2026**

First Year**Semester I**

	Course	Credit	Hours per Week
Part I	Core I - Business Finance	5	6
	Core II - Digital Marketing	5	6
	Core III - Banking and Insurance	4	6
	Elective IA-Security Analysis and Portfolio Management (or) I B - Operations Research	3	4
	Elective II A – Behavioural Finance (or) II B -Export Import procedures and documentation	3	4
	Skill Enhancement- Principles of Event Management	2	4
		22	30

Semester II

Part	Course	Credits	Hours per Week
	Core IV - Strategic Cost Management	5	6
	Core V - Corporate Accounting	5	6
	Core VI - Setting up of Business Entities	4	6
	Elective III A - Business Ethics and Corporate Sustainability (or) III B- Digital Banking	3	4
	Elective IV A – Forensic Accounting (or) IV B - Logistics and Supply Chain Management	3	4
	Skill Enhancement Course (SEC) – I Advanced Excel	2	4
		22	30

Second Year

Semester III

	Course	Credit	Hours per Week
Part I	Core VII – Taxation	5	6
	Core VIII - Research Methodology	5	6
	Core IX - Computer Applications in Business	5	5
	Core X - International Business	4	5
	Elective V A - Strategic Management (or) V B - International Financial Management	3	4
Part II	Skill Enhancement- Skills for Managerial Excellence	2	4
	Internship/Industrial Activity (Credits)	2	-
		26	30

	Course	Credit	Hours per Week
Part I	Core XI - Corporate and Economic Laws	5	5
	Core XII - Human Resource Analytics	5	5
	Core XIII - Applied Costing	5	6
	Project with Viva	5	6
	Elective VI A- Organisational Behaviour (or) VI B - Insolvency Law and Practice	3	4
Part II	Skill Enhancement- E-Filing of Tax Returns	2	4
	Extension Activity (Students training and action for neighbourhood development)	1	-
		26	30
	Total (Semester I to IV) credits	96	

Credit Distribution for PG Programme in CommerceM. Com (General)

Semester I

	Course	Credit	Hours per Week
Part I	Core I - Business Finance	5	6
	Core II - Digital Marketing	5	6
	Core III - Banking and Insurance	4	6
	Elective IA-Security Analysis and Portfolio Management (or) I B - Operations Research	3	4
	Elective II A – Behavioural Finance (or) II B -Export Import procedures and documentation	3	4
	Skill Enhancement- Principles of Event Management	2	4
		22	30

M.Com. (General)**First Year****Elective – II B****Semester I****EXPORT IMPORT PROCEDURES AND DOCUMENTATION**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	EXPORT IMPORT PROCEDURES AND DOCUMENTATION		5	-	-	-	3	4	25	75	100

	Learning Objectives
1	To analyse the aspects of preliminaries for Exports and Imports
2	To analyse Export Import Documentation
3	To apply Export-Import Procedure
4	To utilise Pre-Import Procedure
5	To apply Policy and Institutional Framework for Exports and Imports Foreign Trade Policy

Unit I: Preliminaries for Exports and Imports:**15 hours**

Meaning and Definition of Export – Classification – Strategy and Preparation for Export Marketing – Export Marketing Organizations – Registration Formalities – IEC – RCMC – Export Licensing – Selection of Export Product – Identification of Markets – Methods of Exporting – Pricing Quotations – Payment Terms – Letter of Credit Liberalization of Imports – Negative List for Imports – Categories of Importers –Special Schemes for Importers

Unit II: Export Import Documentation:**15 hours**

Aligned Documentation System – Commercial Invoice – Shipping Bill – Certificate of Origin – Consular Invoice – Mate's Receipt – Bill of Lading – GR Form – ISO 9000 – Procedure for obtaining ISO 9000 – BIS 14000 Certification – Types of Marine Insurance

Policies. Import Documents – Transport Documents – Bill to Entry – Certificate of Inspection – Certificate of Measurements – Freight Declaration.

Unit III: Export-Import Procedure:

15 hours

Steps in Export Procedure – Export Contract – Forward Cover – Export Finance – Institutional framework for Export Finance – Excise Clearance – Pre-shipment Inspection – Methods of Pre-shipment Inspection – Marine Insurance – Role of Clearing and Forwarding Agents – Shipping and Customs Formalities – Customs EDI System – Negotiation of Documents – Realisation of Exports Proceeds.

Unit IV: Policy and Institutional Framework for Exports and Imports: 15 hours

Foreign Trade Policy – Highlights – Special Focus Initiatives – Duty Drawback – Deemed Exports – ASIDE – MAI ; MDA – Star Export Houses – Town of Export Excellence – EPCG Scheme – Incentives for Exporters. Export Promotion Councils- Commodity Boards – FIEO – IIFT – EOUs – SEZs – ITPO – ECGC – EXIM Bank.

UNIT V: Pre-Import Procedure:

15 hours

Steps in Import Procedure – Legal Dimensions of Import Procedure – Customs Formalities for Imports – Warehousing of Imported goods – Exchange Control Provisions for Imports – Retirement of Export Documents.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
1	Explain Preliminaries for Exports and Imports	K2
2	Choose the appropriate technique for Export Import Documentation	K3
3	Make use of Export Import Documentation	K3
4	Choose Policies and Institutional Framework for Exports and Imports Foreign Trade Policy	K3
5	Construct Pre-Import Procedure	K3

Books for reference:

1. Handbook of Import-Export Procedures – Ministry of Commerce, -,
2. Government of India, New Delhi
3. Export: What, Where and How, Paras Ram, Anupam Publishers, Delhi
4. Exports – Do it Yourself, Mahajan M.I., Snow White Publications, New Delhi
5. Import – Do it Yourself, M. I. Mahajan, Snow White Publications, New Delhi
6. Export Marketing, TAS Balagopal , Himalaya Publishing House
7. Export Documentation and Procedures, , Nabhi Publications, New Delhi
8. International Marketing Management, R.L. Varshney, Sultan Chand
9. International Marketing, Terpstra, Holt Saunders
10. International Business, Concept, Environment and Strategy, Sharan V., –
11. Export Management, D.C. Kapoor, Vikas Publishing House

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	2	3
CO5	3	3	1	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

Semester II

Part	Course	Credits	Hours per Week
	Core IV - Strategic Cost Management	5	6
	Core V - Corporate Accounting	5	6
	Core VI - Setting up of Business Entities	4	6
	Elective III A - Business Ethics and Corporate Sustainability (or) III B- Digital Banking	3	4
	Elective IV A – Forensic Accounting (or) IV B - Logistics and Supply Chain Management	3	4
	Skill Enhancement Course (SEC) – I Advanced Excel	2	4
		22	30

M.Com. (General)**First Year****Elective – III A****Semester II****BUSINESS ETHICS AND CORPORATE SUSTAINABILITY**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	BUSINESS ETHICS AND CORPORATE SUSTAINABILITY		4	-	-	-	3	4	25	75	100

	Learning Objectives
1.	To understand the concept and importance of business ethics
2.	To enable ethical decision making based on various theories
3.	To gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and environmental protection
4.	To understand the concepts of corporate sustainability
5.	To analyze sustainability information and prepare reports

Course Units

UNIT I	(12 hrs)
Introduction to Business Ethics	
Business Ethics- Meaning and Definition of Business Ethics - Nature of Business Ethics - Role and importance of Business Ethics and values in Business - Causes of unethical behaviour - Ethical issues.	
UNIT II	(12 hrs)
Ethical Theories	
Ethical Decision Making -Decision Making (Normal Dilemmas and problems) - Application of Ethical Theories in Business - Traditional Ethical Theories - Utilitarianism, - Ethical Egoism - Ethics of Duties - Normative Theories of Business Ethics - Stakeholder Theory - Stockholder Theory - Lawrence Kohlberg's Theory Model Development.	

Unit III	(12 hrs)
Moral Issues in Business	
Moral Issues in Business - Importance of moral issues and reasoning - Whistle Blowing- Kinds of Whistle Blowing - Ethical issues in functional areas of business.	
Marketing and Advertising - Truth in Advertising- Manipulation – Coercion-Trade Secrets- Corporate disclosure-Insider trading.	
Finance -Fairness’ and efficiency in Financial Market – Greenmail-Golden Parachute. HR: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring.	
Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability.	
UNIT IV	(12 hrs)
Corporate Sustainability	
Corporate Sustainability - Concepts of sustainability - Social, Environmental and Economic dimensions -Sustainability in a business context. Principles of Sustainable Development: History and emergence of the concept of Sustainable Development - Definitions, Environmental issues and crisis, Resource degradation, Greenhouse gases, Desertification, Social insecurity, Industrialization, Globalization and Environment.	
UNIT V	(12 hrs)
Sustainability Reporting	
Sustainability Reporting - Investors, customers, government and media- Disclosing sustainability information – report and website - Transparency and Accountability - One Report movement – Financial and non-financial together - Triple bottom line concept for Sustainable Business - Sustainability Reporting: Flavour of GRI, BRR, BRSR.	

Course Out comes Students will
be able to:

CO No.	CO Statement	Knowledge level
CO 1	Apply the concepts of business ethics in practice	K3
CO 2	Demonstrate ethical decision making by applying various theories	K2
CO 3	Evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection	K5
CO 4	Explain the concepts of corporate sustainability	K2
CO5	Construct reports disclosing sustainability information	K3

Books for study:

1. Muraleedharan K P and Satheesh E K (2021), "Fernando's Business Ethics and Corporate Governance", 3rd Edition., Pearson India Education Services Pvt. Ltd, Noida
2. John G. Cullen (2022), "Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations", Sage Publications Pvt. Ltd, New Delhi
3. Khanka S S (2013), "Business Ethics and Corporate Governance (Principles and Practice)", 1st Edition, S.Chand & Co. Ltd., New Delhi

Books for reference:

1. ICSI Study Material, "Governance, Risk Management, Compliances and Ethics", New Delhi
2. David Chandler (2016), "Strategic Corporate Social Responsibility: Sustainable Value Creation", 4th Edition., Sage Publications Pvt. Ltd, New Delhi
3. Mandal S K (2017), "Ethics in Business and Corporate Governance", 2nd Edition., McGraw Hill Education, India

Web references:

1. <https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT%20ETHICS%20&%20ENTREPRENEURSHIP.pdf>
2. <https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf>
3. <https://sdgs.un.org/topics/desertification-land-degradation-and-drought>
4. https://sdgs.un.org/sites/default/files/documents/1387bp_ccInNSDS.pdf
5. <https://wedocs.unep.org/handle/20.500.11822/9435>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	2	2	3	2	1	3
CO2	3	3	3	2	2	3	2	1	3
CO3	3	3	3	2	2	3	2	1	3
CO4	2	2	2	3	3	3	3	3	3
CO5	2	2	2	3	3	3	3	3	3

Semester III

	Course	Credit	Hours per Week
Part I	Core VII - Taxation	5	6
	Core VIII - Research Methodology	5	6
	Core IX - Computer Applications in Business	5	5
	Core X - International Business	4	5
	Elective V A - Strategic Management (or) V B - International Financial Management	3	4
Part II	Skill Enhancement- Skills for Managerial Excellence	2	4
	Internship/Industrial Activity (Credits)	2	-
		26	30

M.Com. (General)**Second Year****Elective–V B****Semester III****INTERNATIONAL FINANCIAL MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	INTERNATIONAL FINANCIAL MANAGEMENT		3	-	-	-	3	4	25	75	100

	Learning Objectives
1	To understand the importance and nature of international flow of funds
2	To gain knowledge on the various features and transactions in the foreign exchange
3	To analyse the techniques of international investment decisions for building a better portfolio
4	To understand the flow of funds in the international banks
5	To become familiar with various international instruments

UNIT I (12 hrs)**International Financial Management**

International Financial Management: An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System.

UNIT II(12 hrs)**Foreign Exchange Market**

Foreign Exchange Market: Features – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – Factors Influencing Exchange Rate – Salient Features of FEMA – Market for Currency Futures and Currency Options – Hedging with Currency Future and Options.

UNIT III	(12 hrs)
International Investment Decision	
Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of International Investment.	
UNIT IV	(12 Hrs)
International Financial Decisions	
Overview of the International Financial Market – Channels for International Flow of Funds – Role and Functions of Multilateral Development Banks – International Banking: Functions – Credit Creation – Control of International Banks.	
UNIT V (12 hrs):	
Course outcomes:	
International Financial Market Instruments	
Students will be able to:	
Short-term and Medium-term Instruments – Management of Short-term Funds – Management of Receivables and Inventory – Factors behind the Debt Crisis.	

CO No.	CO Statement	Knowledge level
CO 1	Explain the importance and nature of international flow of funds	K2
CO 2	Analyze the fluctuations in exchange rate and impact on exchange markets	K4
CO 3	Analyze the techniques of international investment decisions for building a better portfolio	K4
CO 4	Explain the flow of funds in the international banks	K2
CO 5	Examine various international financial market instruments	K4

Books for study:

1. Vyuptakesh Sharan, (2010), “International Financial Management” 6th Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
2. Seth A K and Malhotra S K, (2000), “International Financial Management” 2nd Edition, Galgotia Publishing Company, Delhi
3. Agarwal O P, (2021), “International Financial Management” 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Apte P G, (2006), “International Financial Management” 4th Edition, MCGraw Hill (India) Pvt. Ltd., Noida, Uttar Pradesh
5. Varshney R L and Bhashyam S (2016), “International Financial Management An Indian Perspective”, Sultan Chand & Sons, New Delhi

Books for reference:

1. Jeevanandam C, (2020), “Foreign Exchange Practice Concepts and Control”, 17th Edition, Sultan Chand & Sons, New Delhi
2. Kevin S, (2022), “Fundamentals of International Financial Management” 2nd Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
3. Amuthan R, (2021), “International Financial Management” 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Bhalla V K (2014), “International Financial Management (Text and Cases)”, Sultan Chand & Sons, New Delhi

Web references:

1. <https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM.pdf>
2. <https://www.bauer.uh.edu/rsusmel/4386/ifm%20-%20lecture%20notes.pdf>
3. https://ebooks.lpude.in/management/mba/term_4/DMGT549_INTER_NATIONAL_FINANCIAL_MANAGEMENT.pdf

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
D 1	1	2	2	3	2	2	2	1	2
D 2	1	2	2	3	2	2	2	1	2
D 3	2	3	2	3	2	2	2	2	2
D 4	1	2	2	3	2	2	2	1	2
D 5	2	3	2	3	2	2	2	2	2

Semester IV

	Course	Credit	Hours per Week
Part I	Core XI - Corporate and Economic Laws	5	5
	Core XII - Human Resource Analytics	5	5
	Core XIII - Applied Costing	5	6
	Project with Viva	5	6
	Elective VI A- Organisational Behaviour (or) VI B - Insolvency Law and Practice	3	4
Part II	Skill Enhancement- E-Filing of Tax Returns	2	4
	Extension Activity	1	-
		26	30

M.Com. (General)**Second Year****Elective – VI B****Semester IV****INSOLVENCY LAW AND PRACTICE**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	INSOLVENCY LAW AND PRACTICE		4	-	-	-	3	4	25	75	100

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

Course Units

UNIT I (12 hrs) 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 (12 hrs) 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	(12 hrs)
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	(12 hrs)
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	(12 hrs)
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.	

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Recall the concepts, need for the insolvency and Bankruptcy Code 2016.	K1
CO 2	Analyse the provisions relating to Corporate Insolvency Resolution Process, Insolvency resolution of corporate persons and Resolution strategies	K4
CO 3	Analyse the legal provisions of Liquidation of Corporate Person, Companies and Adjudication and Appeals for Corporate Persons	K4

CO 4	Summarise the provisions relating to Cross Border Insolvency	K2
CO 5	Examine the Professional and Ethical Practices for Insolvency Practitioners	K4

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 Insolvency and Bankruptcy Code, 2016 – Law & Practice”, 3rd Edition, Bloomsbury Publishing India Pvt. Ltd., New Delhi.
3. Sumant Batra (2017), “Corporate Insolvency Law and Practice”, 1st Edition, Eastern Book Company, Bangalore.

Books for reference:

1. Vats R.P., Apoorv Sarvaria, Yashika Sarvaria (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

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
1	3	3	2	3	3	3	3	3	3
2	3	3	2	3	3	3	3	3	3
3	3	3	2	3	3	3	3	3	3
4	3	3	2	3	3	3	3	3	3
5	3	3	2	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1



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(A Christian Minority Institution)

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Declaration

I hereby declare that the details and information given above are complete and true to the best of my knowledge and belief.

Dr. V.Y. DASAPPAN M.A., M.Phil., Ph.D.
PRINCIPAL
Principal
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