



KMEA College of Arts & Science

Affiliated To MG University, Approved By Govt. Of Kerala

Kuzhivelippady, Edathala PO, Aluva, Ernakulam Dist.

Email: kcoas@kmeacollege.in, Website: www.kmeartscollge.ac.in



Department of Commerce

MGU-UGP HONOURS

B.Com Syllabus

B.Com Finance and Taxation
B.Com Logistics Management



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THE MAHATMA GANDHI UNIVERSITY UNDERGRADUATE PROGRAMMES

(HONOURS) SYLLABUS

MGU-UGP (Honours)

(2024 Admission Onwards)

Faculty: Commerce BoS: Commerce

Subject: Bachelor of Commerce (Honours)



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Preface

The Board of Studies (UG), Commerce, Mahatma Gandhi University is extremely happy to introduce the revised curriculum for B. Com Degree Programme which will be applicable with effect from the academic year 2024–25 onwards. The curriculum and syllabus have been prepared based on the MGU_UGP (Honours) structure leading to Honours Degree. This syllabus document is a harmonious fusion of numerous brilliant minds, tirelessly dedicating their unwavering efforts. With profound gratitude, the Chairperson and members of the Board of Studies express their sincere appreciation to all those who have contributed to this noble and commendable venture.

We extend our profound gratitude to the esteemed Vice Chancellor, Members of the Syndicate of MG University, the Registrar and the diligent sub-committee members entrusted with the implementation of UGP (Honours) Programme in the University. Their goal-oriented management style, unwavering follow-up, ceaseless inspiration, and receptive nature have been instrumental in this process.

We are deeply thankful to the administrative staff of the MG University for their support from the very beginning of this task. Principals of all Arts and Science Colleges affiliated to MG University deserve a special mention for having positively responded to our invitation to ensure participation in the workshop.

We wholeheartedly acknowledge the pivotal role of collective wisdom in the success of this remarkable endeavour. With sincere appreciation, we extend our heartfelt thanks to all the dedicated teachers and resource persons especially Ms Jisha Mary Mathew, Assistant Professor, CMS College, Kottayam who actively participated in the curriculum revision workshop, significantly enriching the process with their valuable contributions.

We also express our special thanks to Dr P N Harikumar, Dean of Commerce of M G University and Dr Antony Joseph K, Professor, SB College, Changanacherry for their contributions in drafting this syllabus. Our sincere appreciation to Dr. B Gopakumar, Principal SVRNSS College, Vazhoor, Dr Mathew Jacob, Principal St Gits College of Applied Sciences, Dr Mini Joseph, Professor, K G College, Pampady for the support. We would also like to place on record our sincere gratitude to Dr Biju Thomas, Principal, Baselius College for providing all the support for conducting the workshop. Mr Joppachan Tom, Guest Faculty at Baselius College deserves a special acknowledgement for all the technical support for the conduct of the workshop.

With genuine optimism, we ardently hope that the meticulously designed syllabus will indeed prove to be highly beneficial for the learners, empowering them with comprehensive knowledge and essential skills. This enriching experience will undoubtedly aid them in shaping their futures with confidence and competence.



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9. Ms. Theertha Joy

Assistant Professor, Department of Commerce, SNM College, Maliankara

10. Mr. Unni Raja P S

Assistant Professor, Department of Commerce, The Cochin College, Kochi – 2



Syllabus Index

Name of the Major: **Commerce**

Semester 1

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours/ week	Hour Distribution/ week			
					L	T	P	O
MG1DSCCOM100	Basic Finance for Daily Life	DSC A	4	5	3	0	2	0
MG1MDCCOM100	Business Organisation and Entrepreneurship	MDC	3	4	2	0	2	0
MG1MDCCOM101	Personal Finance and Planning							

L — Lecture, T — Tutorial, P — Practical/Practicum , O — Others

Semester: 2

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours / week	Hour Distribution /week			
					L	T	P	O
MG2DSCCOM100	Indian Securities Market: Structure and Operations	DSC A	4	5	3	0	2	0
MG2MDCCOM100	Fundamentals of Accounting	MDC	3	4	2	0	2	0
MG2MDCCOM101	Event Management							



Semester: 3

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours/ week	Hour Distribution /week			
					L	T	P	O
MG3DSCCOM200	Financial Accounting	DSC A	4	5	3	0	2	0
MG3DSCCOM201	Quantitative Techniques for Business	DSC A	4	5	3	0	2	0
<i>Elective- Any One</i>								
MG3DSECOM203	Financial Services (Financial Markets Specialization)							
MG3DSECOM204	Public Finance (Finance and Taxation Specialization)							
MG3DSECOM205	Fundamentals of Logistics Management (Logistics Management Specialization)	DSE	4	4	4	0	0	0
MG3DSCCOM202	Digital Marketing and Creative Advertising (Minor for others)	DSC B	4	5	3	0	2	0
MG3MDCCOM200	E-Commerce	MDC	3	3	3	0	0	0
MG3VACCOM200	Consumer Affairs and Protection	VAC	3	3	3	0	0	0



Semester 4

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours / week	Hour Distribution /week			
					L	T	P	O
MG4DSCCOM200	Corporate Accounting	DSC A	4	5	3	0	2	0
MG4DSCCOM201	Quantitative Techniques for Business Decisions	DSC A	4	5	3	0	2	0
<i>Elective- Any One</i>		DSE	4	4	4	0	0	0
MG4DSECOM203	Fixed Income Securities and Debt Market (Financial Markets Specialization)							
MG4DSECOM204	Trends and Innovations in Banking (Finance & Taxation Specialization)							
MG4DSECOM205	Essentials of Supply Chain Management (Logistics Management Specialization)							
MG4DSCCOM202	Logistics and Supply Chain Management (Minor for others)	DSC C	4	5	3	0	2	0
MG4VACCOM200	Intellectual Property Rights	VAC	3	3	3	0	0	0
MG4SECCOM200	Salesmanship and Personal Selling	SEC	3	3	3	0	0	0
MG4INTCOM200	Internship	INT	2					



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Semester: 5

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours / week	Hour Distribution /week			
					L	T	P	O
MG5DSCCOM300	Income Tax –I (Not for Pathway 2)	DSC A	4	4	4	0	0	0
MG5DSCCOM301	Cost Accounting	DSC A	4	4	4	0	0	0
MG5DSCCOM302	Financial Management	DSC A	4	4	4	0	0	0
<i>Elective- Any Two</i>		DSE	4	4	4	0	0	0
MG5DSECOM303	Legal Framework for Financial Markets (Financial Markets Specialization)							
MG5DSECOM304	Advanced GST Laws (Finance & Taxation Specialization)							
MG5DSECOM305	Procurement and Global Sourcing (Logistics Management Specialization)							
MG5DSECOM306	Human Resource Management							
MG5SECCOM300	Computerised Accounting	SEC	3	5	1	0	4	0



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Semester: 6

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours/ week	Hour Distribution /week			
					L	T	P	O
MG6DSCCOM300	Income Tax- II (Not for Pathway 2)	DSC A	4	5	3	0	2	0
MG6DSCCOM301	Cost Accounting Methods	DSC A	4	4	4	0	0	0
<i>Elective- Any Two</i>		DSE	4	4	4	0	0	0
MG6DSECOM303	Mutual Fund Dynamics (Financial Markets Specialization)							
MG6DSECOM304	Working Capital Management (Finance & Taxation Specialization)							
MG6DSECOM305	Advanced Logistics Management (Logistics Management Specialization)							
MG6DSECOM306	Business Ethics and Corporate Social Responsibility							
MG6VACCOM300	Auditing and Assurance	VAC	3	3	3	0	0	0
MG6SECCOM300	Spreadsheet & AI Tools for Financial Data Analysis	SEC	3	5	1	0	4	0
MG6SECCOM301	Practical Income Tax Skills <i>(Exclusively for Students who pursue Pathway 2)</i>							



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Semester: 7

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours / week	Hour Distribution /week			
					L	T	P	O
MG7DCCCOM400	Advanced Corporate Accounting	DCC	4	4	4	0	0	0
MG7DCCCOM401	Social Science Research: Principles, Methodology and Practices	DCC	4	4	4	0	0	0
MG7DCCCOM402	Quantitative Data Analysis for Business Research	DCC	4	5	3	0	2	0
<i>Elective- Any Three Courses</i>								
MG7DCECOM400	Financial Investment Analysis	DCE	4	4	4	0	0	0
MG7DCECOM401	International Business and Finance							
MG7DCECOM402	Organisational Behaviour and Industrial Psychology							
MG7DCECOM403	Consumer Behaviour and Marketing Research							
MG7DCECOM404	Economic, Business and Commercial Regulations							



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Semester: 8

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours / week	Hour Distribution /week			
					L	T	P	O
	<i>Capstone Elective</i>							
MG8DCECOM400	Advanced Financial Management and Policy	DCE	4	5	3	0	2	0
MG8DCECOM401	Strategic Management							
MG8DCECOM402	Portfolio Management							
MG8DCECOM403	Financial and Commodity Derivatives							
MG8DCECOM404	Management Optimisation Techniques							
MG8DCECOM405	Strategic Human Resource Management							
MG8PRJCOM400	Project	PRJ	12					



Internship Guidelines and Evaluation

- The Department shall approve the institution where every student is planning for internship. Internal mentors shall be assigned to the students for necessary guidance.
- The nature of the work shall depend on the type of organisation selected. The area of internship can be fields relating to accounting, costing, taxation, auditing, business organisation aspects, office administration aspects, socially and commercially relevant areas etc. Any area which provides practical insights for the students and improves their employability skills shall be considered. Online internship can be permitted depending on the nature of the work. The internship shall be 60 to 120 hours duration after the fourth semester.
- The student shall prepare a Daily Work Record and submit the same to the department periodically as decided by the internal mentor. At the end of the Internship tenure, an Internship Report with the outcomes along with the certificate of attendance shall also be submitted.
- Evaluation Criteria

Continuous Comprehensive Assessment -15 marks

CCA shall be based on the Daily Work Record. It shall be evaluated by the internal mentor & the Head of the Department.

For the End Semester Evaluation - 35 marks

- (a) Internship Report Evaluation (15 marks) and
- (b) Presentation and Viva (20 marks)

The evaluation of the report and presentation/viva shall be done by a Board of Internal Examiners as decided in the Department Council.



Project Preparation and Evaluation Guidelines

1. All students shall prepare and submit a project report as part of the Honours programme. The project has to be undertaken on an individual basis and shall be submitted in Semester 8
2. The general guidelines of the Regulations shall apply for both Internal and External Evaluations of Project Report.
3. The Project shall be done under the supervision and guidance of faculty of the department.
4. Students shall submit the report in the prescribed format at least three weeks before the commencement of end semester examination of the eighth semester. Internal assessment shall be based on completion of the project, following the norms prescribed in general guidelines.
5. The area of the project shall be related to business/ commerce/ related fields/socially relevant topics related to commerce etc. Topics shall also be selected with the help of linkages with industry or policy making bodies.
6. The student shall submit copies of the project report, either printed or typed. There shall be a minimum of 40 pages and a maximum of 75 pages. The report may be hard bound or soft bound or spirally bound and the printing can be either double sided or single sided. A softcopy of the report shall also be submitted to the department.
7. The student shall do progress presentation and pre-submission presentations. The first two presentations – progress presentation shall be evaluated by the Guide and the Head of the Department. The department shall decide the dates of the progress presentations. The final pre-submission presentation shall be an open presentation with the help of audio-visual aids and shall be evaluated by a Board of Internal Examiners including the Guide and the Head of the Department, Final submission of the project report shall be based on the suggestions of the open presentation. The student must produce a certificate before the Viva Board from the Head of the Department stating that the progress and open presentation was done for the purpose of Internal Evaluation. For the eight-credit project, there will be one progress presentation and one pre-submission presentation.
8. The End Semester Evaluations shall be done by an external examiner and the Head of the Department/the nominee of the HoD. There shall be a vivo voce.
9. It is the responsibility of the student to put earnest effort into the completion of the project. The consequences of plagiarism beyond permissible level in project work may result in failure of the course, in addition to other consequences.



Evaluation Criteria - 12 credit project

Total Marks – 200 (CCA- 60 and ESA- 140)

A) Continuous Comprehensive Assessment - 60 marks

Progress Presentation 1	15 marks
Progress Presentation 2	15 marks
Pre-submission presentation	30 marks
Total	60 marks

B) End Semester Assessment - 140 marks

1. Report- 80 marks

Topic and Relevance	10 marks
Methodology	25 marks
Review of Literature	15 marks
Analysis and Recommendations	20 marks
Style of Presentation	10 marks
Total	80 marks

2. Viva Voce- 60 marks.

Presentation (with audio visual aids)	20 marks
Understanding of the work	30 marks
Articulation skills	10 marks
Total	60 marks

It may be noted that any common regulation/ guideline issued by the University regarding Internship and Project shall supersede the above-mentioned guideline.



General Guidelines

(A) Applicability of Regulations

The scheme and structure of the programme will be based on the Mahatma Gandhi University Undergraduate Programmes (Honours) Regulations, 2024.

(B) Basket of Minors

The BoS Commerce identifies the two allied minor groups/baskets, viz. **‘Business Laws’ and ‘Business Studies.’**, as preferred minors for students pursuing B Com (Honours) Programme, which will be offered by the faculty of Commerce. The student can select the above-mentioned minor baskets or minor courses from any other discipline.

Minor courses under Commerce for students pursuing other Majors will be the courses viz

Basic Finance for Life (Semester 1),

Indian Securities Market: Structure and Operations (Semester 2)

Digital Marketing and Creative Advertising (Semester 3)

Logistics and Supply Chain Management (Sem 4)

(C) Teacher Specific Module and Content

The last module of each course is Teacher Specific content. The evaluation of the same shall be a part of CCA only.

All Major Courses of B Com (Honours) shall be engaged by qualified Commerce faculty members.

(D) General Guidelines for CCA and ESA

1. The CCA guidelines are suggestive. A teacher can include creative activities or evaluation techniques which are at par with the suggestive evaluation component. The department level academic committee shall ensure that the activities and criteria are at least at par with the suggestive ones given as part of the CCA of each course. The details of internal components including break up of marks envisaged for each course shall be published well in advance.
2. Evaluation of teacher specific content of the last module of each course can be incorporated in one or more components of the CCA or through any other mode as decided by the teacher and approved by the Department Committee.



3. For CCA, the best among the tests/assignments/activities etc. shall be considered if more than the required numbers are conducted. The marks of the MCQ tests/descriptive tests etc. shall be converted to the marks prescribed for each component.
4. For End Semester Examinations, wherever, Open Book System is proposed, the student shall be permitted to carry one book from among those suggested as reference or suggested readings.
5. For the SEC of Semester 5 and 6, the practical examinations (including Viva) proposed for End Semester Examination, internal examiner(s) as nominated by the HoD after discussions in department council shall be the evaluators. Wherever, End Semester examination is proposed by evaluated specifically by internal examiner(s), the HoD in consultation with the Department Council shall nominate the examiners and make necessary arrangements for the conduct of the evaluation.

(E) Discipline Specific Electives

The electives are divided into two categories-

Electives with Specialisation- There are baskets of elective courses spread over Semesters Three, Four, Five and Six. These are grouped into 6 specialisation bunches viz. Accounting, Co-operation, Marketing, Finance & Taxation, Financial Markets and Logistics Management. A student has to choose one course from the basket in semester three and semester four and two courses each in semester five and semester six. A student successfully completing at least three courses of any of these bunches, thereby attaining 12 credits, shall be eligible for specialisation in that bunch. A student will have a chance to complete dual specialisation by judiciously choosing three courses from two different bunches. However, a student is free to choose courses across the bunches, not sticking on to any specialisation. The college can also choose any of these bunches indicating specialisation(s) or offer the majors without specialisation by selecting courses across the bunches.

Regarding Discipline Capstone Electives, the student can select the required number of courses from among the basket offered for semester 7 as well as Semester 8.



(F) Preferred Pathway and Guidelines regarding SEC for Semester Six

The BoS recommends Pathway One for B Com (Honours) Programme. However, if Pathway two is selected, then minors will be offered in the place of the following two courses of Semester 5 and Semester 6:

MG5DSCCOM300 Income Tax- I of Semester 5

and MG6DSCCOM300 -Income Tax- II of

Semester 6

For such students, an exclusive SEC will be offered in Semester Six which will be titled 'Practical Income Tax Skills'. However, other students shall not be allowed to opt for this SEC.

(G) Industrial Visits and Study Tour

1. Study tour/Industrial visit is a part of B Com (Honours) degree programme. Field visits and

/industrial visit as part of courses shall be undertaken based on the specific directions/objectives. Teacher specific content may involve study tour and industrial or field visit.

2. Industrial visits / Institutional visits and Study Tours shall be organised by the Departments so that the students get acquainted with various industrial practices. Industrial visit may cover manufacturing units, service sector undertakings, startup units, units in SEZ or other specialized industrial areas. The student may get acquainted with organisation structure, inventory management, production process, pay roll maintenance, accounts etc. The visit can over eminent academic and research institutions too. Visit may also be planned to any place or organisation or institution or place with commercial or social or industrial importance. The department council may identify such places or institutions and arrange the visits. The tour can be of one to six days and can be conducted in odd or even semester as per the convenience of the department.

3. The student shall prepare and submit a diary, either in printed form or as softcopy to the Faculty Advisor concerned which shall cover days of visit,