


KG COLLEGE OF ARTS AND SCIENCE

Autonomous Institution | Affiliated to Bharathiar University

Accredited with A++ Grade by NAAC

ISO 9001:2015 Certified Institution

KGiSL Campus, Saravanampatti, Coimbatore – 641 035

Regulations 2026 - 28 for Postgraduate Programme

**Learning Outcomes Based Curriculum Framework (LOCF) model with
Choice Based Credit System (CBCS)**

Programme: M.Com.

Programme Code: MCO

(Applicable for the Students Admitted During the Academic Year 2026 - 27 Onwards)

Eligibility

The Student should have passed in **B.Com or B.Com with any specialization (Branch)**. (As per the eligibility condition given **Ref. BU/R/B3-B4/Eligibility Condition/2026/7425 dated 15/05/2026**).

Program Learning Outcomes (PLOs)

The successful completion of M.Com. Programme enables the students to

PLO1	To solve complex and real-time problems in Accounting, Taxation and Finance.
PLO2	To sensitize the methodologies for research and development in industries captivating professional networking.
PLO3	To hold up the positions as entrepreneurs to contribute as a good citizen to the local, national and global needs.
PLO4	To become certified consultants with professional ethics to exercise and ensure governments' policies and regulations.
PLO5	To be industry and technology ready for a prominent career with an attitude of Lifelong learning.

Master of Commerce
Distribution of Credits and Hours for all the Semesters

Part	Course Category	No. of Courses	Hours		Credits		Total Credits	Semester
III	Core Theory (6 Hours/Week)	10	10X6	60	10X4	40	82	1- 4
	Core Theory (5 Hours/Week)	1	1X5	05	1X4	04		1
	Core Lab (4 Hours/Week)	1	1X4	04	1X2	02		3
	Core Lab (3 Hours/Week)	1	1X3	03	1X2	02		2
	Core Lab - 7 Hours (Embedded)	1	1X7	07	1X5	05		3
	Elective Theory (5 Hours/Week)	4	4X5	20	4X4	16		1- 4
	Skill Enhancement (SEC)	3	3X2	6	3X2	06		2-4
	Internship	1	-	-	1X2	02		3
	Project	1	1X9	9	1X5	05		4
IV	Ability Enhancement Compulsory Course (AECC)	3	3X2	6	3X2	06	8	1- 4
	Ability Enhancement Compulsory Course (AECC) - Online Course - MOOC	1	-	-	1X2	02		
	Total	27		120		90	90	

Consolidated Semester wise and Component wise
Hours and Credits Distribution

Semester	Part III		Part IV		Total	
	Hours	Credits	Hours	Credits	Hours	Credits
I	28	20	02	02	30	22
II	28	20	02	02	30	22
III	30	23	00	02	30	25
IV	28	19	02	02	30	21
Total	114	82	06	08	120	90

Curriculum**M.Com**

Semester-1									
Course Code	Part	Course Category	Course Name	Hours/ Week	Examination				Credits
					Duration in Hours	Max Marks			
						CIA	ESE	Total	
26MCO11C	III	Core - I	Economics for Business	6	3	25	75	100	4
26MCO12C	III	Core - II	Advanced Corporate Accounting	6	3	25	75	100	4
26MCO13C	III	Core - III	Information and Digital Technologies	6	3	25	75	100	4
26MCO14C	III	Core - IV	Marketing Management	5	3	25	75	100	4
26MCO1AE	III	Elective - I	Legal and Regulatory Aspects of Business (International Business)	5	3	25	75	100	4
26MCO1BE			Contemporary Marketing (Marketing)						
26MCO1CE			Behavioural Dynamics in Organizations (Human Resource)						
26SOF1AE	IV	AECC - I	Soft Skills	2	2	-	50	50	2
Total				30				550	22

Semester - 2									
Course Code	Part	Course Category	Course Name	Hours/ Week	Examination				Credits
					Duration in Hours	Max Marks			
						CIA	ESE	Total	
	III	Core -V	Taxation - I	6	3	25	75	100	4
	III	Core -VI	Cost Accounting and Techniques	6	3	25	75	100	4
	III	Core -VII	Human Resource Manageme nt	6	3	25	75	100	4
	III	Core Lab - I	Computer Applications - I: Advanced Spreadsheets Lab	3	3	40	60	100	2
	III	Elective - II	Indian Global Business Environment (International Business)	5	3	25	75	100	4
			International Marketing (Marketing)						
			Industrial Psychology (Human Resource)						
	III	SEC Lab - I	Practice Workshop - Tax Filing and GST Lab	2	3	40	60	100	2
	IV	AECC - II	Quantitative Aptitude	2	2	-	50	50	2
Total				30				650	22

Semester – 3									
Course Code	Part	Course Category	Course Name	Hours/ Week	Examination				Credits
					Duration in Hours	Max Marks			
						CIA	ESE	Total	
	III	Core –VIII	Taxation-II	6	3	25	75	100	4
	III	Core –IX	Advanced Management Accounting	6	3	25	75	100	4
	III	Core Lab-II	Core Lab II (Embedded): Tools and Techniques for Business Research with Spreadsheets-Lab	7	3	40	60	100	5
	III	Core Lab - III	Computer Applications-II: Tally with GST-Lab	4	3	40	60	100	2
	III	Elective - III	Principles of International Trade (International Business)	5	3	25	75	100	4
			Consumer Behaviour (Marketing)						
			Training and Development (Human Resource)						
	III	SEC Lab - II	Stock Trading – Live Lab	2	2	40	60	100	2
	IV	AECC - III	Online Course-MOOC	-	-	50	-	50	2
	III	SEC	Internship	-	2	50	-	50	2
Total				30				700	25

Semester - 4									
Course Code	Part	Course Category	Course Name	Hours/ Week	Examination				Credits
					Duration in Hours	Max Marks			
						CIA	ESE	Total	
	III	Core - X	Industrial Law	6	3	25	75	100	4
	III	Core - XI	Advanced Financial Management	6	3	25	75	100	4
	III	Elective - IV	Export and Import Procedure (International Business)	5	3	25	75	100	4
			Digital Marketing (Marketing)						
			Organizational Change and Development (Human Resource)						
	III	SEC Lab -III	Business Intelligence and Financial Dashboard Lab	2	3	40	60	100	2
	IV	AECC - IV	Commerce for Competitive Examinations	2	2	-	50	50	2
	III	Core	Project Work	9	3	40	60	100	5
Total				30				550	21
Grand Total				120				2450	90

Semester -I

Semester-1									
Course Code	Part	Course Category	Course Name	Hours / Week	Examination				Credits
					Duration in Hours	Max Marks		Total	
						CIA	ESE		
26MCO11C	III	Core - I	Economics for Business	6	3	25	75	100	4
26MCO12C	III	Core - II	Advanced Corporate Accounting	6	3	25	75	100	4
26MCO13C	III	Core - III	Information and Digital Technologies	6	3	25	75	100	4
26MCO14C	III	Core - IV	Marketing Management	5	3	25	75	100	4
26MCO1AE	III	Elective - I	Legal and Regulatory Aspects of Business (International Business)	5	3	25	75	100	4
26MCO1BE			Contemporary Marketing (Marketing)						
26MCO1CE			Behavioural Dynamics in Organizations (Human Resource)						
26SOF1AE	IV	AECC - I	Soft Skills	2	2	-	50	50	2
Total				30				550	22

Course Code	Course Name	Category	Hours/Week	Credits
26MCO11C	Economics for Business	Core - I	6	4

Course Objectives

This course intends to cover

- Fundamental concepts of managerial economics, demand analysis, and consumer Behaviour for business decision-making.
- Production, cost, revenue, and market structures along with pricing strategies in different economic environments.
- Macroeconomic factors and contemporary issues, including the role of Artificial Intelligence in economic decision-making.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Explain the fundamental concepts, nature, and scope of managerial economics and decision-making framework.	K1–K2
CLO2	Analyze demand, consumer behaviour, elasticity, and demand forecasting techniques	K4
CLO3	Apply production theories and cost concepts in business decision-making.	K3
CLO4	Evaluate revenue patterns, market structures, and pricing strategies.	K5
CLO5	Assess macroeconomic policies and the impact of Artificial Intelligence on economic decisions.	K5
K1-Remember; K2-Understand; K3-Apply; K4-Analyze, K5-Evaluate.		

CLO–PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	2	2	2	3	3
CLO2	3	3	2	2	3
CLO3	3	2	3	3	3
CLO4	3	2	3	3	2
CLO5	3	2	3	2	3
3-Substantial(high)	2-Moderate(medium)		1-Slight(low)		

Core - I: Economics for Business

Unit	Content	No. of Hours
I	Introduction to Managerial Economics: Basic Concepts: Meaning, Nature, and Scope of Managerial Economics - Role and Responsibilities of a Business Economist. Goals of the Firm: Profit Maximization vs Wealth Maximization. Decision-Making Framework: Economic Optimization Process - Theory of the Firm.	15
II	Demand Analysis and Forecasting: Demand Analysis: Meaning and Determinants of Demand - Demand Function - Movement vs Shift in Demand Curve - Law of Demand and Exceptions. Elasticity of Demand: Types - Measurement Methods - Factors Influencing Elasticity - Managerial Applications. Demand Forecasting: Meaning and Techniques of Demand Forecasting. Budget Constraint and Consumer Choice.	20
III	Production Analysis: Meaning - Short Run and Long Run Production Functions. Product Concepts: Total Product, Average Product, Marginal Product. Laws of Production: Law of Variable Proportions - Law of Diminishing Returns (Assumptions, Stages, Significance, Limitations). Isoquants and Iso-cost (basic understanding).	15
IV	Cost and Revenue Analysis: Cost Concepts: Economic vs. Accounting Cost - Opportunity Cost - Fixed and Variable Cost - Money and Real Cost. Cost Curves: Short Run and Long Run Cost Curves - Firm Size and Plant Size - Learning Curve. Revenue Analysis: Total Revenue, Average Revenue, Marginal Revenue. Managerial Tools: Break-Even Analysis - Economies and Diseconomies of Scale.	20
V	Market Structure, Pricing & Macro-Economic Interface: Market Structures: Perfect Competition - Monopoly - Monopolistic Competition - Oligopoly - Duopoly - Monopsony. Pricing Decisions: Pricing Policies and Strategies - Cartels and Collusion. Macro-Economic Environment: National Income: Basic Concepts - Monetary Policy - Fiscal Policy. Contemporary Issues: Impact of Artificial Intelligence and Automation on Economic Decision-Making.	20
Total Hours		90
Text Books		
1	Maheshwari, K. L., & Varshney, R. L. (2022), Managerial Economics (27 th ed.), Sultan Chand & Sons, New Delhi, India.	
2	Gupta G. S. (2023), Managerial Economics (10 th ed.), Tata McGraw-Hill Education Pvt. Ltd, New Delhi, India.	
Reference Books		
1	Cauvery, R., Nayak, U. K. S., Girija, M., & Meenakshi R. (2021), Managerial Economics, Sultan Chand & Sons, New Delhi, India.	
2	Hirschey, M. (2022), Managerial Economics (17 th ed.), Cengage Learning, Delhi, India.	
Web Resources (Swayam/NPTEL/Other Sources)		
1	https://onlinecourses.nptel.ac.in/e-learning/preview/noc21_mg90	
2	https://onlinecourses.nptel.ac.in/e-learning/preview/noc25_ec16	
3	https://www.cureusjournals.com/blog/the-rise-of-ai-in-economic-decision-making-transformative-applications-and-ethical-implications	

Course Code	Course Name	Category	Hours/Week	Credits
26MCO12C	Advanced Corporate Accounting	Core - II	6	4

Course Objectives

This Course intends to cover

- Preparation of company accounts, restructuring, liquidation, and consolidation
- Banking and insurance company accounting practices
- Key areas of accounting and their applications

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Explain the preparation of company final accounts and related statutory provisions.	K1-K2
CLO2	Apply accounting methods for amalgamation, absorption, and reconstruction.	K3
CLO3	Analyze liquidation statements and consolidated balance sheet preparation.	K4
CLO4	Analyze the preparation and regulatory requirements of banking and insurance company accounts.	K4
CLO5	Evaluate the relevance of modern accounting practices in financial reporting.	K5
K1 - Remember; K2 - Understand; K3 - Apply; K4 -Analyze; K5-Evaluate.		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	2	3	3	3
CLO2	3	2	3	3	3
CLO3	3	2	3	3	2
CLO4	2	3	3	3	2
CLO5	2	3	2	3	3
3 -Substantial (high)		2 -Moderate (medium)		1 -Slight (low)	

Core - II: Advanced Corporate Accounting

Unit	Details	No. of Hours
I	Financial Statements of Non-Corporate and Corporate Entities: Non-Corporate Entities: Introduction - Preparation and Presentation of Balance Sheet, Statement of Profit and Loss, and Cash Flow Statement (As per AS 3 - Indirect Method) - Formats and Disclosure Requirements. Corporate Entities: Preparation of Final Accounts (As per Schedule III - Companies Act, 2013) - Managerial Remuneration - Issue of Bonus Shares - Profit Prior to Incorporation.	18
II	Corporate Restructuring: Amalgamation: Meaning - Amalgamation in the Nature of Merger and Purchase - Methods of Calculating Purchase Consideration - Accounting Treatment in the Books of Transferee Company as per AS 14 - Absorption - Meaning - Accounting Treatment (Excluding Inter - Company Holdings). Reconstruction - External Reconstruction and Internal Reconstruction (Excluding Scheme of Reconstruction).	18
III	Corporate Liquidation and Consolidated Accounts: Liquidation of Companies: Meaning - Causes - Liquidator's Final Statement - Order of Payment: Preferential Creditors and Secured Creditors. Holding Company Accounts: Preparation of Consolidated Balance Sheet (Excluding Inter - Company Holdings)	14
IV	Accounting Practices in Banking and Insurance Companies: Banking Companies: Final Accounts of Banking Companies - Profit and Loss Account and Balance Sheet - Important Adjustments - Introduction to Non-Performing Assets (NPA) - Provisioning Norms (Basic Level). Accounts of Life Insurance Companies: Revenue Account, Actuarial Valuation, and Surplus Determination. Accounts of Fire Insurance Companies: Claims, Reinsurance, and Reserve for Unexpired Risk. Regulatory Overview - RBI Regulations and IRDA Regulations (Basic).	22
V	Key Areas of Accounting: Inflation Accounting - Accounting Treatment under Changing Price Levels. Human Resource Accounting: Recognition and Valuation of Human Assets in Financial Reporting. Government Accounting: Accounting Principles and Financial Administration in Public Sector Entities. Social Cost Benefit Accounting: Concept, Measurement, and Reporting. XBRL: Filing of Accounts through XBRL.	18
Total Hours		90
Problems - 80% and Theory - 20%		
Text Books		
1	Arulanandam, M. A., & Raman, K. S. (2022), Advanced Accounting (Vol. 2, 8 th ed.), Himalaya Publishing House, New Delhi, India.	
2	Gupta, R. L., & Radhaswamy, M. (2021), Advanced Accountancy (Vol. 2, 7 th ed.), Sultan Chand & Sons, New Delhi. India.	
Reference Books		
1	Pillai, R. S. N., & Bagavathi. (2019), Advanced Accountancy (Vol. 2, 4 th ed.), Sultan Chand & Sons, New Delhi, India.	
2	Reddy, T. S., & Murthy, A. (2022), Corporate Accounting (Vol. 2, 17th ed.), Margham Publications, Chennai, India.	
Web Resources (Swayam / NPTEL)		
1	https://onlinecourses.swayam2.ac.in/e-learning/preview/cec26_cm05	
2	https://online-degree.swayam2.ac.in/mri22_01_d06_s3_cc01/preview?utm_source	

Course Code	Course Name	Category	Hours/Week	Credits
26MCO13C	Information and Digital Technologies	Core - III	6	4

Course Objectives

This Course intends to cover

- Understanding digital fundamentals and business applications.
- Knowledge of networking, internet, and e-commerce technologies.
- Awareness of IT infrastructure and security in digital business.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Apply knowledge of computer system components to identify their use in business operations.	K1-K3
CLO2	Analyze the structure and components of computer systems in relation to business requirements	K4
CLO3	Evaluate the suitability of different computer systems and components for business applications	K5
CLO4	Design a basic computer system framework suitable for specific business needs.	K6
CLO5	Examine and apply computer system components in solving business-related tasks.	K3-K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 -Analyze; K5-Evaluate; K6-Create.		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	2	3	2	3
CLO2	3	2	2	2	3
CLO3	2	2	2	2	2
CLO4	3	2	3	2	3
CLO5	2	3	2	3	3
3 -Substantial (high)	2 -Moderate (medium)			1 -Slight (low)	

Core - III: Information and Digital Technologies

Unit	Details	No. of Hours
I	Digital Fundamentals and Business Applications: Introduction to Digital Data: Meaning and Importance of Computers in Business - Data and Information - Data Processing, Storage, and Retrieval. Business Applications: Applications of Computers in Functional Areas of Business -Computer - Based Jobs and Roles. Recent Trends: Mobile Computing - Cloud Computing (Basic Concepts) - Wireless Technologies - Peripheral Devices.	14
II	Computer Systems and Software: Computer Systems: Types of Computer Systems (Micro, Mainframe, Supercomputers - overview) - Laptop and Mobile Devices. Components: Input Devices - Output Devices -Storage Devices. Software: System Software and Application Software Programming. Basics: Programming Languages (Overview) - Flowcharts -Steps in Program Development.	18
III	Data Processing and Networking: Data Processing Systems: Batch, Online, and Real-Time Processing - Time-Sharing Systems. Networking: LAN - WAN -Basics of Communication Networks and Internet.	14
IV	Internet and E-Commerce Technology: E-Commerce: Concept, Scope -BPR - EDI. Digital Payments: Electronic Payment Systems - UPI, Cards, Net Banking, Wallets - Payment Gateway - Risks. Internet Technologies: HTTP, SSL, Authentication - Internet Banking. Biometrics: Concept, Types, and Applications.	22
V	IT Infrastructure and E-Commerce Security: IT Infrastructure: Concept and Components - Client-Server Systems. Internet Concepts: WWW -Domain Names - Intranet, Extranet, VPN. Security: Firewall - Cryptography - Digital Signature - Digital Certificates. E-Commerce Security: Risks and Protection Mechanisms. Digital Marketing Overview: Social Media Marketing -Tools and Applications.	22
Total Hours		90
Text Books		
1.	Pandey, U. S., & Shukla, S. (2014), E - Commerce and Mobile Commerce Technologies (2 nd ed.), Sultan Chand, New Delhi, India	
2.	Kalakota, R., & Whinston, A. B. (2009), Frontiers of Electronic Commerce (2 nd ed.), Pearson Education, New Delhi, India.	
Reference Books		
1.	Joseph, P. T. (2009), Electronic Commerce: A Managerial Perspective (2 nd ed.), Pearson Education. New Delhi, India.	
2.	Murthy, C. S. V. (2010), E-Commerce: Concepts, Models, Strategies (2 nd ed.), Himalaya Publishing House, Mumbai, India.	
Web Resources (Swayam / NPTEL)		
1.	https://onlinecourses.nptel.ac.in/e-learning/preview/noc25_hs13	
2.	https://onlinecourses.nptel.ac.in/e-learning/preview/noc26_ge04	

Course Code	Course Name	Category	Hours/Week	Credits
26MCO14C	Marketing Management	Core - IV	5	4

Course objectives

This course intends to cover

- Fundamentals of marketing, marketing management practices, and the role of Indian Knowledge Systems in understanding markets and consumer behaviour.
- Product, pricing, distribution, and promotion decisions, including digital marketing strategies in modern business environments.
- Agricultural marketing, its features, challenges, and the role of regulated markets and e-NAM.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Describe the fundamental concepts of marketing, marketing systems, and Indian Knowledge Systems in marketing.	K1-K2
CLO2	Demonstrate the application of marketing mix elements in real business situations.	K3
CLO3	Examine product, pricing, and distribution decisions in various market contexts.	K4
CLO4	Critique promotion mixes strategies and digital marketing practices.	K5
CLO5	Formulate insights using marketing research, MIS, and Artificial Intelligence tools for decision-making.	K6
K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate, K6-Create.		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	2	3	3	3	3
CLO2	3	3	2	2	3
CLO3	3	2	2	2	3
CLO4	3	3	3	2	3
CLO5	2	3	2	2	3
3-Substantial(high)		2-Moderate(medium)		1-Slight(low)	

Core - IV: Marketing Management

Unit	Content	No. of Hours
I	Foundations of Marketing & IKS: Market and Marketing Concepts: Meaning, Types of Market - Meaning, Importance and Types of Marketing. Modern Marketing Approach: Modern Marketing Concept-Factors Influencing the Marketing Concept - Marketing Mix (4P's)- Marketing System-Marketing Functions. Marketing Management: Meaning, Definition, Nature, Principles, Importance and Functions-Issues and Challenges in Marketing Management. Indian Knowledge Systems (IKS) in Marketing: Traditional Indian Marketing Practices (Haats, Mandis) and Ethical Marketing (Dharma-based practices).	15
II	Product and Pricing Decisions: Product Management: Meaning, Features and Classifications of Products - Product Planning and Development - Product Line and Product Mix. Branding and Packaging: Product Branding -Packaging and Labeling: Meaning, Features, Importance. Product Life Cycle: Concept, Stages, and Managerial Implications. Pricing Decisions: Objectives -Types of Pricing Policies -Factors Influencing Pricing Decisions.	15
III	Distribution and Supply Chain Management: Channels of Distribution: Meaning and Types -Basic Channel Structures - Selection of Distribution Channels - Factors Influencing Channel Selection. Intermediaries: Meaning, Types and Functions of Middlemen. Elimination of Middlemen: Arguments For and Against. Channel Management: Selection, Training, and Motivation of Intermediaries - Channel Conflict and Resolution. Logistics and Supply Chain: Logistics Management - Supply Chain Management: Concepts and Importance.	15
IV	Promotion Mix and Digital Marketing: Promotional Mix: Meaning, Importance. Advertising: Meaning, Methods, Media, Advertising Copy, Qualities of a Good Advertising Copy, Evaluation of Advertisements. Personal Selling: Meaning, Importance, Functions, Qualities of an Effective Salesman. Sales Promotion and Public Relations: Meaning and Importance of Sales Promotion - Public Relations: Role and Functions. Digital Marketing: Social Media Marketing - Search Engine Marketing - Influencer Marketing.	15
V	Marketing Information, Research, Analytics, and Agricultural Marketing: Marketing Information System (MIS): Meaning, Components and Importance in Decision Making. Marketing Research: Meaning and Importance, Research Process, Market Research vs Marketing Research. Digital Data Analytics: Introduction to Google Analytics - Social Media Insights and Applications. Agricultural Marketing: Meaning and Features -Challenges in Agricultural Marketing-Regulated Markets and e-NAM (Overview).	15
Total Hours		75

Text Books

- 1 Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2021), Marketing management: A South Asian perspective, (21st ed.), Pearson, New Delhi, India.
- 2 Gupta, C. B., & Nair, N. R. (2022), Marketing management, Sultan Chand & Sons, New Delhi, India.

Reference Books

- 1 Pillai, R. S. N., & Bagavathi. (2021), Modern Marketing, Sultan Chand & Sons, New Delhi, India.
- 2 Ramaswamy, V. S., & Namakumari, S. (2023), Marketing Management (9thed.), McGraw Hill, New Delhi, India.

Web Resources (Swayam/NPTEL/Other Sources)

- 1 <https://nptel.ac.in/courses/110104068>
- 2 https://onlinecourses.nptel.ac.in/e-learning/preview/noc25_mg68
- 3 <https://www.ijcrt.org/papers/IJCRT2503777.pdf>

Course Code	Course Name	Category	Hours/Week	Credits
26MCO1AE	Legal and Regulatory Aspects of Business	Elective - I	5	4

Course Objectives

This course intends to cover

- Comprehensive understanding of legal principles governing property, institutions, and business transactions.
- Application-oriented knowledge of intellectual property rights, competition law, and consumer protection.
- Awareness of legal compliance, transparency, and emerging digital legal frameworks in business environments.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Explain the fundamental concepts and legal provisions relating to property, societies, and trusts	K1-K2
CLO2	Apply legal provisions relating to transfer of property and institutional laws in business situations	K3
CLO3	Analyze issues related to intellectual property rights and their protection in business and digital contexts.	K4
CLO4	Examine the legal framework governing competition and consumer protection in India.	K4
CLO5	Evaluate the role of right to information and emerging legal issues in ensuring transparency and accountability.	K5
K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate.		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	2	3	3	2
CLO2	3	3	2	3	2
CLO3	2	3	3	3	2
CLO4	2	3	2	3	3
CLO5	2	3	3	3	2
3-Substantial (high)		2-Moderate (medium)		1-Slight(low)	

Elective - I: Legal and Regulatory Aspects of Business

Unit	Content	No. of Hours
I	Law Relating to Transfer of Property: Fundamental Concepts: Meaning and Scope of Property - Types of Property - Movable and Immovable Property. General Principles of Transfer: Transfer of Property: Meaning and Essentials - Properties Which Cannot Be Transferred - Rule Against Perpetuity - Doctrine of Lis Pendens. Modes of Transfer: Provisions Relating to Sale, Mortgage, Charge, Lease, Gift, and Actionable Claim. Practical Perspective: Legal implications of property transactions in business	15
II	Law relating to Societies and Trusts: Societies: Concept and Registration of Societies - Property of Societies - Suits by and Against Societies - Enforcement of Judgments - Dissolution of Societies. Trusts: Concept and Creation of Trusts - Duties, Liabilities, Rights, and Powers of Trustees - Disabilities of Trustees. Beneficiaries: Rights and Liabilities of Beneficiaries. Practical Perspective: Role of societies and trusts in non-profit and business environments.	15
III	Intellectual Property Rights (IPR): Introduction, Concept, Importance, and Development of Intellectual Property Law in India. Major IPR Laws: Law and Procedure Relating to Patents, Trademarks, and Copyrights. Other Forms of IPR: Geographical Indications - Industrial Designs - Overview of Other Intellectual Property Rights. Recent Developments: Abolition of Intellectual Property Appellate Board (IPAB) and transfer of jurisdiction to High Courts. Practical Perspective: Protection of intellectual assets in business (branding, innovation, and digital content).	15
IV	Competition and Consumer Protection Laws: Competition Law: Concept and Objectives of Competition Law - Competition Act, 2002 - Anti-Competitive Agreements - Abuse of Dominant Position - Combination and Regulation of Combinations - Role and Functions of Competition Commission of India - Compliance with Competition Law. Consumer Protection: Concept and Importance of Consumer Protection - Consumer Protection Act, 2019 - Rights of Consumers - E-Commerce and Consumer Protection - Product Liability - Consumer Dispute Redressal Mechanism and Mediation. Practical Perspective: Case-based understanding of competition issues and consumer grievances.	15
V	Right to Information and Emerging Legal Issues: Right to Information Act, 2005 - Definitions - Right to Access Information - Obligations of Public Authorities. Procedural Aspects: Request for Information - Disposal of Requests - Exemptions from Disclosure - Grounds for Rejection - Severability. Institutional Framework: Central Information Commission: Constitution, Powers, Functions, Appeals, and Penalties. Emerging Legal Areas: Introduction to E-Contracts and Digital Agreements - Basic Concepts of Cyber Law and Legal Compliance in Digital Business.	15
Total Hours		75

Text Books

1	Singh, A. (2022), The Principles of Mercantile law, Eastern Book Company, Lucknow, India.
2	Kuchhal, M. C., & Kuchhal, V. (2022), Business Law, (9 th ed.), Vikas Publishing House, New Delhi, India.

Reference Books

1	Sharma, J. P., & Kanojia, S. (2022), Business Laws, Ane Books Pvt. Ltd, New Delhi, India.
2	Bhandari, M. (2023), Professional Approach to Corporate Laws and Practice, Bharat Law House, New Delhi, India.

Web Resources (Swayam/NPTEL)

1	https://onlinecourses.swayam2.ac.in/e-learning/preview/nou25_cm10
2	https://onlinecourses.nptel.ac.in/e-learning/preview/noc24_mg11

Course Code	Course Name	Category	Hours/Week	Credits
26MCO1BE	Contemporary Marketing	Elective - I	5	4

Course Objectives

This course intends to cover

- Understanding of contemporary marketing concepts and evolving customer-centric strategies.
- Application of direct, digital, and green marketing practices in modern business environments.
- Awareness of emerging technologies and innovations shaping the future of marketing

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Explain the concepts, processes, and philosophies of contemporary marketing	K1- K2
CLO2	Analyze forms and applications of Direct Marketing.	K4
CLO3	Analyze digital marketing tools and analytics for effective decision-making.	K3
CLO4	Examine green and co-operative marketing practices in the Indian context.	K4
CLO5	Evaluate the impact of artificial intelligence and emerging trends on marketing strategies	K5
K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate.		

CLO-PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	2	2	2	2	3
CLO2	2	2	3	2	3
CLO3	2	3	2	2	3
CLO4	2	3	2	2	3
CLO5	2	3	2	3	3
3-Substantial(high)		2-Moderate(medium)		1-Slight(low)	

Elective – I: Contemporary Marketing

Unit	Content	No. of Hours
I	Foundations of Contemporary Marketing: Introduction to Marketing: Meaning and Importance of Marketing - Marketing Process - Understanding the Marketplace and Customer Needs - Designing Customer-Driven Marketing Strategy. Marketing Philosophies: Production Concept - Product Concept - Selling Concept -Marketing Concept - Societal Marketing Concept. Modern Marketing Approaches: Holistic Marketing Concept - Market Orientation - Relationship Marketing -Integrated Marketing - Internal Marketing - Performance Marketing.	15
II	Direct Marketing Concepts, Forms and Applications: Direct Marketing: Meaning, Nature, Scope and Advantages - Requisites for Successful Direct Marketing. Forms of Direct Marketing: Database Marketing -Telemarketing - Teleshopping - Multi-Level Marketing (MLM). Applications: Relevance and Significance of Direct Marketing in the Modern Business Environment.	15
III	Digital Marketing and Analytics: Introduction and Meaning - Benefits to Sellers and Consumers - Limitations of Digital Marketing - Challenges of Digital Marketing in India. Digital Marketing Tools and Techniques: Search Engine Optimization (SEO) - Pay-Per-Click (PPC) - Keyword Advertising - Social Media Marketing - Affiliate Marketing - Email Marketing - Mobile Marketing. Web Analytics: Overview of Google Analytics and Webmaster Tools - Social Media Insights.	15
IV	Green and Co-operative Marketing: Green Marketing: Meaning, Importance, Fundamental Requirements, and Challenges. Co-operative Marketing: Objectives - Characteristics of Agricultural Co-operative Marketing Societies - Organizational Structure - Conditions for Success. Evaluation: Advantages and Problems of Co-operative Marketing - Progress of Co-operative Marketing in India.	15
V	Artificial Intelligence and Emerging Trends in Marketing: Concept of Artificial Intelligence (AI) - Role of AI in Marketing - Chatbots and Marketing Automation - ChatGPT and its Influence on Marketing. Emerging Marketing Trends: Augmented Reality (AR) Marketing - Experiential Marketing - Content Marketing - Influencer Marketing - Video Marketing. Digital Innovations: Social Commerce - Mobile Optimization - Local Search Optimization - Live Streaming - Inclusive Marketing - Introduction to Metaverse Marketing.	15
Total Hours		75

Text Books

1	Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2021), Marketing Management: A South Asian Perspective, (24 th ed.), Pearson, New Delhi, India.
2	Gupta, C. B., & Nair, N. R. (2020), Marketing Management, Sultan Chand & Company, New Delhi, India:

Reference Books

1	Boone, L. E., & Kurtz, D. L. (2009), Contemporary Marketing, Cengage Learning, New Delhi, India.
2	Willan, M. O. (2021), The Essentials of Contemporary Marketing, Bloomsbury Business, London, United Kingdom.

Web Resources (Swayam/NPTEL/Others)

1	https://nptel.ac.in/courses/110104068
2	https://onlinecourses.nptel.ac.in/e-learning/preview/noc25_mg115
3	https://www.park.edu/blog/the-role-of-ai-in-marketing/

Course Code	Course Name	Category	Hours/Week	Credits
26MCO1CE	Behavioural Dynamics in Organizations	Elective - I	5	4

Course Objectives

This course intends to cover

- Understanding the basic concepts of leadership and its importance in organizations.
- Key leadership theories, styles, and approaches.
- Dynamics of group behaviour and team effectiveness in workplace settings.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Explain the foundations of behavioural dynamics in organizations.	K1–K2
CLO2	Gauge a learning process and formation of characteristics to know the Perceptions of persons at workplace.	K2
CLO3	Analyze Organization structure and the formation of groups in organizations	K3
CLO4	Exhibit Leadership traits and understand the organizational power stations.	K4
CLO5	Apply and analyze the dynamics of Organizational Behavior.	K5
K1- Remember; K2- Understand; K3- Apply; K4- Analyze; K5- Evaluate.		

CLO-PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	2	3	3	3	3
CLO2	2	3	2	2	3
CLO3	2	3	3	2	3
CLO4	2	2	3	3	3
CLO5	2	3	2	3	3
3-Substantial(high)		2-Moderate(medium)		1-Slight(low)	

Elective - I: Behavioural Dynamics in Organizations

Unit	Content	No. of Hours
I	Foundations of Behavioural Dynamics in Organizations: Introduction to OB: Introduction to Organizational Behaviour: Definition, Need and Importance -Nature and Scope -Framework of Organizational Behaviour. Behavioural Dynamics in Organizations: Concept and significance of behavioural interactions in organizations. OB Models and Theories: Organizational Behaviour Models -Organizational Theory -Organization Structure - Organization and Environmental Factors influencing behaviour. Workplace Behaviour: Organizational Behaviour Modification -Workplace Misbehaviour: Meaning, Types and its impact on organizational effectiveness.	15
II	Individual Behavior: Personality: Meaning, Types, and Theories -Factors Influencing Personality. Learning: Types of Learners -Learning Process -Learning Theories. Attitudes and Values: Attitudes: Characteristics, Components, Formation, and Measurement - Values. Perception and Emotions: Perception: Importance, Factors Influencing, Interpersonal Perception, Impression Management - Emotions and Moods in the Workplace - Emotional Intelligence.	15
III	Group Behavior and Team Dynamics: Groups in Organizations: Meaning, Formation and Types of Groups - Group Dynamics and Influence. Communication and Relationships: Interpersonal Communication -Interpersonal Relations. Team Management: Team Building - Group Decision-Making Techniques. Conflict Management: Meaning, Types of Conflict - Conflict Resolution Process.	15
IV	Leadership, Power and Motivation: Leadership: Meaning, Importance, Traits, Styles, and Theories -Contemporary Leadership Approaches (Transformational and Transactional Leadership) - Leaders vs Managers. Power and Politics: Sources of Power - Power Centres - Organizational Politics. Motivation: Importance and Need for Motivation - Types of Motivation - Motivation Theories (Maslow and Herzberg) - Impact of Motivation on Work Behaviour.	15
V	Organizational Dynamics and Development: Organizational Culture and Climate: Meaning, Types and Importance - Factors Affecting Organizational Climate. Organizational Change: Importance - Stability vs Change -Proactive vs Reactive Change -Change Process - Resistance to Change -Managing Change. Stress and Work-Life Balance: Work Stressors - Stress Management and Prevention - Work-Life Balance. Organizational Development and Effectiveness: Characteristics and Objectives of Organizational Development - Organizational Effectiveness - Benchmarking -Total Quality Management (TQM) and Six Sigma. Case Study (Internal): Analysis of real-time organizational issues related to change management, stress, and organizational effectiveness.	15
	Total Hours	75
Text Books		
1.	Aswathappa .K (2021), Organisational Behaviour(14 th ed.), Himalaya Publishing House, Mumbai.	
2.	Agarwal R. D. (2021), Organization & Management (1 st ed.), SBPD Publications, Agra.	
Reference Books		
1.	Fred Luthans (2021), Organizational Behavior (10 th ed.), Academy of Management, New York.	
2.	Stephen P. Robbins (2023), Organizational behavior (18 th ed.), Pearson Education, London.	
Web Resources (Swayam/NPTEL)		
1.	https://onlinecourses.nptel.ac.in/e-learning/preview/noc25_mg38	

AECC- IV: Ability Enhancement Compulsory Course

Course Code	Course Name	Category	Hours/Week	Credits
26SOF1AE	Soft Skills	AECC- I	2	2

Course Objectives

The course intends to cover

- The essential soft skills that is crucial for success in today's dynamic and interconnected workplace.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Understand the comprehensive skills to participate actively in conversation, writing short texts with expression	K1, K2, K3
CLO2	Infer the cohesive devices to describe and discuss any objects, pictures using compound, complex sentence forms.	K2, K3
CLO3	Comprehend the logic in the given situation to organize the ideas to write formal and informal letters.	K2, K3
CLO4	Understand the given material to organize it in a logical sequence to present a paragraph with main and supporting ideas with concluding sentences.	K3
CLO5	Present valuable ideas in conversation to emulate the main ideas and key points in short essays.	K3
K1 - Remember; K2 - Understand; K3 - Apply;		

Ability Enhancement Compulsory Course (AECC) - I: Soft Skills

Unit	Module	Details	No. of Hours
I	Presentation Skills		
	1	Getting to Know You: Grammar: Introduction to Tenses, Everyday English, Role-Play. Reading Activity: Different ways of communication. <i>Activities:</i> Fill in the blanks (Listening), Self Introduction (Speaking).	6
	2	My Day: Grammar: Present simple positive & negative/Adverbs of Frequency, Vocabulary & Speaking about Daily Activities. Listening: Observe and Answer/ Telling the time. <i>Activities:</i> Reading & Writing: Describe where you live.	
	3	Your World: Grammar: Possessive determiners. Listening: Positive & negative contractions. Reading & Writing: Personal profile. <i>Activities:</i> Talk about countries, nationalities (Vocabulary & Speaking).	
	4	The World of Work: Grammar: Yes/No & Wh Questions. Vocabulary & Speaking: Jobs. Listening: Recognize the schwa sound. <i>Activities:</i> Opening and closing an email (Reading & Writing).	
	5	Places and Things: Grammar: There is / there are, articles. Vocabulary & Speaking: Talk about rooms & furniture. Listening: Directions. Reading & Writing: Imperatives.	
	6	24 Hours: Grammar: Likes & Dislikes. Vocabulary & Speaking: Speak about hobbies and interests. Reading: Match the photos with descriptions. Writing: Write complete sentence using prompt. <i>Activities:</i> Observe & answer (Listening).	
		Practice: Listening & Speaking Presentations - Talking about how you learn -Understanding key information in a presentation -Writing sentences about you.	
II	Confidence		
	1	Clothes and Shopping: Grammar: Modal verbs/Adverbs of Frequency/Adjectives and Adverbs. Vocabulary & Speaking: Shopping. Reading & Writing: Product Review. <i>Activities:</i> Observe & answer (Listening).	6
	2	Travel & Transport: Grammar: Past simple questions. Vocabulary & Speaking: Talk about holidays. Listening: At the train station. <i>Activities:</i> Email - A perfect holiday (Reading & Writing).	
	3	Health & Fitness: Grammar: Past simple irregular verbs; Listening: Listen & Answer; Reading & Writing: Time sequencers; <i>Activities:</i> Talk about a healthy lifestyle (Vocabulary & Speaking)	
	4	Music: Grammar: Present perfect simple; Vocabulary & Speaking: Survey about music; Listening: Listen two people talk about music; <i>Activities:</i> Use adjectives and create sentences (Reading)	
	5	Let's go shopping: Vocabulary & Speaking: Town Survey; Listening: Listen and answer; Reading & Writing: Read and match; <i>Activities:</i> Countable & Uncountable (Grammar)	
		Practice: Writing a personal statement.	

III	Creativity		
	1	Cooking & Eating: Grammar: Some & Any, Quantifiers. Vocabulary & Speaking about Food & Drink. <i>Activities</i> Kitchen conversation (Listening). Reading an article & answering.	6
	2	Survival: Grammar: Comparison of adjectives. <i>Activities</i> Describing people (Speaking and Vocabulary). Listening to an audio & Answering. Reading & Writing: Read and Answer.	
	3	Working Together: Grammar: Verb + Noun phrases. <i>Activities</i> Technology (Vocabulary & Speaking). Listening: Listen & Answer. Reading & Writing: Notice.	
	4	Music: Grammar: Present perfect simple. <i>Activities</i> Survey about music (Vocabulary & Speaking). Listen to two people talking about music (Listening). Reading: Use adjectives and create sentences.	
	5	Culture and Arts: Grammar: Present perfect.Vocabulary & Speaking activity: Speak on the phone. <i>Activities:</i> Listen and answer. Reading & Writing activity: Review.	
		Practice: Writing comparison sentences & paragraphs.	
IV	Problem-Solving		
	1	Do's and Don'ts: Grammar, Modal Verbs. <i>Activities</i> Roleplay (Speaking). Holidays in January (Listening). Reading an article & answering.	6
	2	Body: Grammar: First conditional. Vocabulary & Speaking about Personality & Appearance. <i>Activities</i> Conversations about personality (Listening), Reading & Writing: Read and Answer about your skills.	
	3	Speed: Grammar: Present simple passive. Vocabulary & Speaking about relationships. Listening: Listen & Answer. Reading and Error spotting.	
	4	Work: Grammar: Adverbs of manner. Vocabulary & Speaking about work advice. Listening: Observe & Answer; Reading: Read & check your ideas.	
		Practice: Writing argumentative and descriptive essays.	
V	Critical Thinking		
	1	Influence: Grammar: would / past habits. Listening: Sentence Correction. <i>Activities</i> Your inspiration (Speaking). Picture description (Reading).Rewrite the sentences (Writing).	6
	2	Money: Grammar: Second conditional. <i>Activities:</i> Radio programme (Listening). Talk about games (Speaking). Reading & Writing: Fill in the blanks.	
	3	Things that changed the world: Grammar: articles. <i>Activities</i> :Talk about chewing gum (Speaking & Listening). Reading & Writing: Read and write a book review.	
		Practice: Writing Emails, reports and proposals.	
Total Hours			30

Components for Internal Assessment and Distribution of Marks for CIA and ESE (Theory)

Max Marks	Marks for		Components for CIA						
100	CIA	ESE	CIA		Model		Attendance	Active Engagement	Total
	25	75	Actual	Weightage	Actual	Weightage	5	5	25
			50	5	75	10			

Question Paper Pattern

Component	Duration in Hours	Section A			Section B			Section C			Total
		Type of Question	No. of Questions	Marks	Type of Question	No. of Questions	Marks	Type of Question	No. of Questions	Marks	
CIA	2	MCQ	8	8x1=8	Either or	3	3x6=18	Either or	3	3x8=24	50
Model Exam / ESE	3	MCQ	10	10x1=10	Either or	5	5x5=25	Either or	5	5x8=40	75

Components for Internal Assessment and Distribution of Marks for CIA (Lab)

Max Marks	Marks for		Components for CIA						
	CIA	ESE	Test		Model		Experiments / Programs	Observation	Total
	40	60	Actual	Weightage	Actual	Weightage	Marks	5	40
100			50	10	60	15	10		

Examination Pattern

Component	Duration in Hours	Marks			Weightage
		Practical Exam	Record	Total Marks	
Test	2	50	-	50	10
Model	3	60	-	60	15
Experiments	-	-	-	10	10
Observation	-	-	-	05	05
Total Marks - CIA					40
ESE	3	50	10	-	60

Components for and Distribution of Marks for ESE (Theory) Ability Enhancement Compulsory Courses (AECC)

& Question Paper Pattern

Duration in Hours	Mode of Exam	Type of Questions	No. of Questions	Marks
2	Online	MCQ	50	50x1=50

