



MAHATMA GANDHI UNIVERSITY, KERALA

Abstract

Bachelor of Commerce (Honours) - Fifth Semester - Modifications to the Course Outcomes, Course Content and pattern for End Semester Evaluation - Approved - Orders Issued.

ACA 16

No. 5468/ACA 16/2026/MGU

Priyadarsini Hills, Dated: 30.05.2026

Read:- 1. U.O.No.5797/AC A16/2024/MGU, dated.27.06.2024.

2. Minutes of the meeting of the Expert Committee on Commerce (UG).
3. Orders of the Vice Chancellor under Section 10(17), Chapter III of the Mahatma Gandhi University Act 1985, dated. 29.05.2026.

ORDER

The syllabi of various Honours Under Graduate Programmes coming under The MGU-UGP (Honours) Regulations, 2024, have been approved vide paper read as (1) above and published on the website of the University.

The Expert Committee on Commerce (UG), discussed the need to modify the Course Outcomes, Course Content, pattern for End Semester Evaluation (ESE) of DSC/DSE/SEC type courses, to include Pre-requisites for DSC type courses and to rectify the typographical errors in the Course Level for all courses, in the Fifth Semester syllabus of **Bachelor of Commerce (Honours)** programme, and has submitted recommendations vide paper read as (2) above.

(Recommendations are attached as Annexure)

Considering the urgency, sanction has been accorded by the Vice Chancellor, in exercise of the powers of the Academic Council vested upon him under Section 10(17), Chapter III of the Mahatma Gandhi University Act 1985, vide paper read as (3) above, to approve the said recommendations.

Hence, the Course Outcomes, Course Content and pattern for End Semester Evaluation of the said courses in the Fifth Semester syllabus of **Bachelor of Commerce (Honours)** programme, stands modified to this extent.

Orders are issued accordingly.

SUDHA MENON J

ASSISTANT REGISTRAR III
(ACADEMIC)
For REGISTRAR

Copy To

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2. PA to Registrar/CE
3. Convenor, Expert Committee, Commerce (UG)
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File No. 20343/AC A16-3/2026/ACA 16.

Forwarded / By Order

Section Officer

The document is digitally approved. Hence signature is not needed.

Annexure

Semester V

All Courses

Course Level	300 - 399 (Modified)
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Course Name: Income Tax – I

Course Code: MG5DSCCOM300

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome (Modified)	Learning Domains (Modified)	PO No.	Page No.
1	Gain knowledge about the basic concepts of income, tax, agricultural income, Advance Payment of Tax and TDS	No Change	No Change	137
2	Analyse the residential status of an individual along with determination of his tax incidence	An		
3	Empower the students to identify taxable and exempted incomes and apply the provisions of deductions under Chapter VIA	A		
4	Enable the students to analyse and structure the salaried income with optimising the tax benefits and claiming deductions	An		
5	Enable the students to analyse and structure the house property income with optimising the tax benefits and claiming deductions	An		

COURSE CONTENT

Content for Classroom Transaction (Units)

Module	Units	Course Description	Hrs	CO No. (Modified)	Page No.
1	1.1	No Change	No Change	No Change	138,139

	1.2			No Change
	1.3			1
	1.4			2
	1.5			2
	1.6			3
2	2.1	No Change	No Change	4
	2.2			4
	2.3			No Change
	2.4			4
	2.5			4
	2.6			4
	2.7			4
	2.8			4
3	3.1	No Change	No Change	No Change
	3.2			
	3.3			
	3.4			
4	4.1	No Change	No Change	3
	4.2			3,4,5
5	Teacher Specific Content			

Course Name: Cost Accounting
Course Code: MG5DSCCOM301

Pre-requisites (Included)	Basic understanding of the terms of Accounting and the process of accounting	Page No. 141
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COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome (Modified)	Learning Domains (Modified)	PO No.	Page No.
1	To understand the fundamental concepts and standards in Cost Accounting and apply the same in the preparation of Cost Sheet	A	No Change	141
2	No Change	No Change		

3	No Change	No Change	No Change	
4				
5	Removed			

COURSE CONTENT

Content for Classroom Transaction (Units)

Module	Units (Modified)	Course Description (Modified)	Hrs (Modified)	CO No. (Modified)	Page No.		
1	1.1	No Change	No Change	No Change	142,143		
	1.2						
	1.3						
	1.4	Understanding on the methods of Costing, Cost Units, Responsibility Centres and Cost Centres – Installation of a Costing System	3	1			
	1.5	No Change	No Change	No Change		1	
2	2.1				No Change	No Change	No Change
	2.2						
	2.3						
	2.4						
	2.5						
3	3.1				No Change	No Change	No Change
	3.2						
	3.3						
	3.4						
	3.5						
	3.6						
	3.7						
4	4.1	No Change	No Change	No Change			
	4.2						
	4.3						
	4.4						
	4.5						

	4.6		4	
5	Teacher Specific Content			

Course Name: Financial Management
Course Code: MG5DSCCOM302

Pre-requisites (Included)	Basic understanding of the basic aspects of finance and its types	Page No. 145
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COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains (Modified)	PO No.	Page No.
1	No Change	A	No Change	145
2		No Change		
3				
4				

Mode of Assessment

B.End Semester Evaluation (ESE) (Modified) Theory				Page No
Max.Marks : 70		Duration: 2 Hrs		147
Type of Questions	Number of Questions to be Answered	Answer-word/ page limit	Marks	
Section A- Very Short Questions	12 out of 14	Word, Phrase, or a sentence	12 x 1 = 12	
Section B- Short Answer / Problems- 3 Theory and 3 problems	4 out of 6	Theory - 1 page	4 x 7 = 28	
Essay Questions-1 Theory and 2 Problems	2 out of 3	Theory- 3 pages	2 x 15= 30	

Course Name: Financial Reporting
Course Code: MG5DSECOM300

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains (Modified)	PO No.	Page No.
1	No Change	No Change	No Change	150
2		A		
3		No Change		
4				

COURSE CONTENT

Content for Classroom Transaction (Units)

Module	Units	Course Description	Hrs	CO No. (Modified)	Page No.												
1	1.1	No Change	No Change	1,2	151												
	1.2			1,2													
	1.3			1,2													
	1.4			1,2													
2	2.1			No Change		No Change	No Change	151									
	2.2																
	2.3																
	2.4																
	2.5																
3	3.1								No Change	No Change	No Change	151					
	3.2																
	3.3																
4	4.1												No Change	No Change	No Change	151	
	4.2																
	4.3																
	4.4																
5	Teacher Specific Content																

Mode of Assessment

B.End Semester Evaluation (ESE) (Modified) Theory				Page No
Max.Marks : 70		Duration: 2 Hrs		152,153
Type of Questions	Number of Questions to be Answered	Answer-word/ page limit	Marks	
Section A- Very Short Questions	12 out of 14	Word, Phrase, or a sentence	12 x 1 = 12	
Section B- Short Answer / Problems- 3 Theory and 3 problems	4 out of 6	Theory - 1 page	4 x 7 = 28	
Essay Questions-1 Theory and 2 Problems	2 out of 3	Theory- 3 pages	2 x 15= 30	

Course Name: Administration and Management of Co-operative Societies

Course Code: MG5DSECOM301

Mode of Assessment

B.End Semester Evaluation (ESE) (Modified) Theory				Page No
Max.Marks : 70		Duration: 2 Hrs		156
Type of Questions	Number of Questions to be Answered	Answer-word/ page limit	Marks	
Section A- Very Short Questions	10 out of 12	Word, Phrase, or a sentence	10 x 1 = 10	
Section B- Short Answer	5 out of 7	1 page	5 x 8 = 40	
Essay Questions	1 out of 2	Theory- 3 pages	1 x 20= 20	

Course Name: Brand Management
Course Code: MG5DSECOM302

COURSE CONTENT
Content for Classroom Transaction (Units)

Module	Units	Course Description	Hrs	CO No. (Modified)	Page No.	
1	1.1	No Change	No Change	No Change	158	
	1.2					
	1.3					
	1.4					
2	2.1					
	2.2					
	2.3					
	2.4					
	2.5					
3	3.1					
	3.2					
	3.3					
4	4.1					4
	4.2					4
	4.3					No Change
	4.4					
	4.5					
	4.6					
5	Teacher Specific Content					

Mode of Assessment

B.End Semester Evaluation (ESE) (Modified) Theory				Page No
Max.Marks : 70		Duration: 2 Hrs		159
Type of Questions	Number of Questions to be Answered	Answer-word/ page limit	Marks	
Section A- Very	10 out of 12	Word, Phrase,	10 x 1 = 10	

Short Questions		or a sentence		
Section B- Short Answer	5 out of 7	1 page	5 x 8 = 40	
Essay Questions- Case Study/ Situation based	1 out of 2	3 pages	1 x 20= 20	

Course Name: Legal Framework for Financial Markets

Course Code: MG5DSECOM303

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome (Modified)	Learning Domains	PO No.	Page No.
1	No Change	No Change	No Change	161
2				
3				
4	Enable the learner to grasp the concepts of copy rights, Patent rights, Geographical Indicators and equip the learner to work with IPR laws			
5	Removed			

COURSE CONTENT

Content for Classroom Transaction (Units)

Module	Units	Course Description	Hrs	CO No. (Modified)	Page No.
1	1.1	No Change	No Change	No Change	162,163
	1.2				
	1.3				
	1.4				
	1.5				
2	2.1				
	2.2				

	2.3	No Change	No Change		
	2.4				
3	3.1			3	
	3.2			3	
	3.3			3	
	3.4			3	
4	4.1			No Change	
	4.2				
	4.3			4	
5	Teacher Specific Content				

Course Name: Advanced GST Laws
Course Code: MG5DSECOM304

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome (Modified)	Learning Domains (Modified)	PO No.	Page No.
1	Provide deep insight into the procedural compliance of GST especially regarding Registration, collection of tax, issue of tax invoice, E-way bill etc.	No Change		165
2	No Change			
3	To understand the procedure for TDS, Tax refund and apply the same to compute tax liability	A	No Change	
4	Understand the provisions regarding maintenance of accounts and records, GST returns, assessment and various GST authorities	No Change		
5	To develop an idea regarding the provisions related to inspection, appeals and offences under GST Act and Rules.	U		

COURSE CONTENT
Content for Classroom Transaction (Units)

Module	Units	Course Description	Hrs	CO No. (Modified)	Page No.												
1	1.1	No Change	No Change	No Change	166,167												
	1.2																
	1.3																
	1.4																
	1.5																
2	2.1			No Change		No Change	No Change	166,167									
	2.2						3										
	2.3						3										
	2.4						4										
3	3.1						No Change		No Change	4	166,167						
	3.2									4							
	3.3									No Change							
	3.4									4							
4	4.1									No Change		No Change	5	166,167			
	4.2												5				
	4.3												5				
	4.4												1,3,4,5				
5	Teacher Specific Content																

Course Name: Procurement and Global Sourcing
Course Code: MG5DSECOM305

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains (Modified)	PO No.	Page No.
1	No Change	No Change	No Change	169
2		An		

3	No Change	An	No Change
4		No Change	

Mode of Assessment

B.End Semester Evaluation (ESE) (Modified) Theory				Page No
Max.Marks : 70		Duration: 2 Hrs		172
Type of Questions	Number of Questions to be Answered	Answer-word/ page limit	Marks	
Section A- Very Short Questions	10 out of 12	Word, Phrase, or a sentence	10 x 1 = 10	
Section B- Short Answer	5 out of 7	1 page	5 x 8 = 40	
Essay Questions- One Theory and One Case Study/ Situation based	1 out of 2	3 pages	1 x 20= 20	

Course Name: Human Resource Management
Course Code: MG5DSECOM306

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome (Modified)	Learning Domains (Modified)	PO No.	Page No.
1	No Change	No Change	No Change	174
2				
3	Analysis and Evaluation of employee related situations including mobility, separation and employee participation in the organisation	A		
4	No Change	No Change		

COURSE CONTENT

Content for Classroom Transaction (Units)

Module (Modified)	Units	Course Description	Hrs	CO No.	Page No.
1 Introduction to Human Resource Management	1.1	No Change	No Change	No Change	174,175
	1.2				
	1.3				
	1.4				
	1.5				
2 Employee Training and Performance Appraisal	2.1				
	2.2				
	2.3				
	2.4				
	2.5				
3 Employee mobility, separation and participation	3.1				
	3.2				
	3.3				
	3.4				
	3.5				
4 Trends in Human Resource Management and Human Resource Accounting	4.1				
	4.2				
	4.3				
	4.4				
5	Teacher Specific Content				

Course Name: Computerised Accounting
Course Code: MG5SECCOM300

COURSE CONTENT

Content for Classroom Transaction (Units)

Module	Units	Course Description	Hrs	CO No. (Modified)	Page No.
1	1.1	No Change	No Change	No Change	179,180
	1.2				

	1.3			No Change
	1.4			2
	1.5			2
	1.6			2
2	2.1			3
	2.2			3
	2.3			3
	2.4			3
3	3.1	No Change	No Change	4
	3.2			4
	3.3			4
	3.4			4
	3.5			4
	3.6			4
	3.7			No Change
4	Teacher Specific Content			