

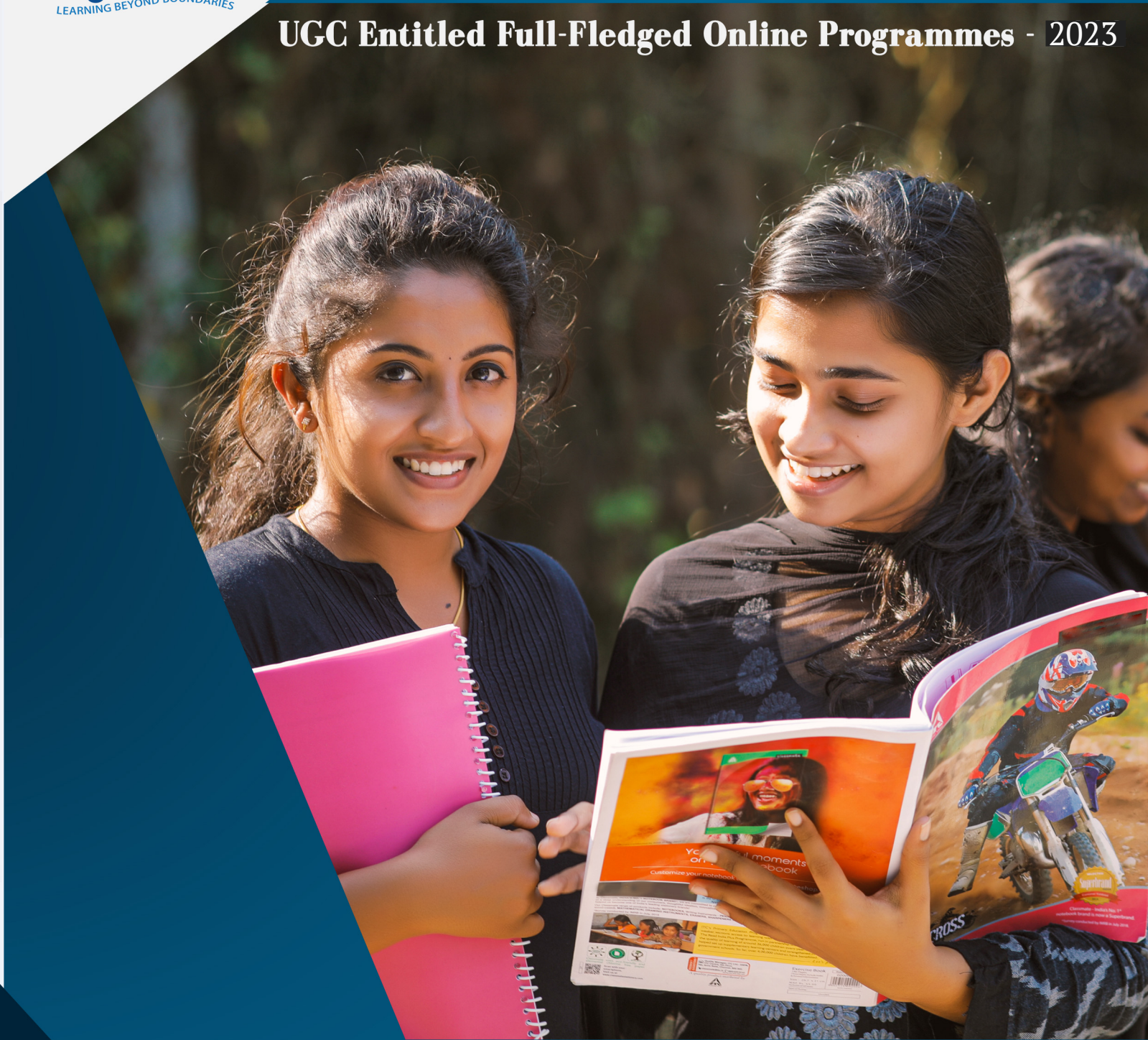


**mguonline**  
LEARNING BEYOND BOUNDARIES

**Mahatma Gandhi University**  
Centre for Online Education



## UGC Entitled Full-Fledged Online Programmes - 2023



### **M.Com: Finance and Taxation** **Post Graduate Degree** **Programme in Commerce**

FOR ADMISSIONS :

Toll Free No : 1800 2573 312

Email : [admissions@mguonline.ac](mailto:admissions@mguonline.ac)

Website : [www.mguonline.ac](http://www.mguonline.ac)

PROSPECTUS FOR ADMISSIONS - 2023

**For Enquiry: 9778429836, 9778429538**





## Message from **VICE-CHANCELLOR**

Fully-online degrees are an extension of India's larger plans to extend higher education opportunities to the different categories of knowledge seekers. In the 2020 Union budget, it was announced that India will allow the top 100 universities to offer full-fledged online degrees. Mahatma Gandhi University's stride for excellence has helped us in receiving global and national acclaims in the form of a number of rankings and accreditations and the University got permission to start full-fledged online programmes with global intake.

Online degree programmes use educational technology and online classes allowing students to access course material, communicate with peers and instructors, and complete examinations from any location. This means that students with family responsibilities or full-time jobs or those who with special needs as well as those living far away from the University can study programmes of their choice without having to relocate. Mahatma Gandhi University is keen to offer diverse academic programmes to knowledge seekers around the world using its rich academic and infrastructural resources. I thank the faculty and students of mguonline for being together in our journey towards excellence.



**Prof. Sabu Thomas**  
**Vice-Chancellor**





## Message from **DIRECTOR**

The Centre for Online Education (COE) of Mahatma Gandhi University is keen to offer academic services beyond our traditional boundaries with the help of a state of the art student life cycle management system. It ensures automated learning at low cost with options to study anytime, anywhere. This credit based online degree system allows additional flexibility for both students and instructors in the form of readily available e- course material followed by live lectures. It also offers virtual global internship opportunities in collaboration with global organizations. The presence of renowned faculty as well as online proctored evaluation system with academic calendar serves the diverse needs of the knowledge seekers. Thus, mguonline clubs together superior academic features with the help of educational technology.

We want our students of mguonline to interact with each other to build their personal academic network and learning support system through effective engagement with the instructors, course content, and their peers, thus making the full-fledged mguonline degree experience fruitful and complete.

**Prof. Robinet Jacob**  
**Director**  
**Centre for Online Education**





## **About Mahatma Gandhi University (MGU)**

Mahatma Gandhi University, one of the major public Universities in the state of Kerala, is a premier educational institution that strives to fulfil the higher educational needs of the Central Kerala region. The University, established on 2nd October 1983 by an Act of Government of Kerala and recognised by the UGC is headquartered in the sprawling 110-acre Priyadarsini Hills Campus at Athirampuzha, 11 kms off Kottayam town. Mahatma Gandhi University conducts a range of Programmes at Undergraduate and Postgraduate levels and also awards M.Phil and Ph.D degrees. The University has 25 schools, 1 International Interuniversity Centre, 7 Interuniversity Centres, 10 Interschool Centres, 264 affiliated colleges and 10 autonomous colleges. It imparts education in the interdisciplinary as well as conventional disciplines of Science, Social Science and Humanities besides the professional disciplines such as Technology, Legal Studies, Pedagogy etc. The University has close collaboration for academics, research and extension programmes with a number of national agencies and institutions. Currently, MGU offers research programmes in 40 disciplines through its own schools and accredited research centres.

## **Rankings and Achievements of MGU**

- \* Re-accredited by the National Assessment and Accreditation Council (NAAC) with an A Grade and CGPA of 3.24.
- \* Ranked 31<sup>st</sup> among the Universities in NIRF ranking
- \* Ranked 3<sup>rd</sup> in General (Non Technical) Category in the Atal Ranking of Institutions on Innovation Achievements.
- \* Ranked 15<sup>th</sup> among Indian Universities, 154<sup>th</sup> in Asia and 702<sup>nd</sup> globally on the Times Higher Education Rankings.
- \* Ranked 142<sup>nd</sup> globally in the Young Universities category and 101<sup>st</sup> among the Universities in Developing Economies on Times Higher Education Rankings.
- \* First Public University in Kerala to be awarded UGC approval for offering full fledged online programmes.
- \* Three-Times Winner of the Chancellor's Award (2016, 2018 & 2020).



## About Centre for Online Education

The Centre for Online Education has been established in 2020 with the objective of offering full-fledged online programmes under the UGC (ODL & OL) Regulations 2020. The online programmes will have an end to end digital approach and the degrees awarded shall be treated equivalent to the Undergraduate and Postgraduate Degrees offered through the conventional mode. The centre is recognised for offering admissions in two sessions of a calendar year namely, January and July via online mode.

Following are the upcoming Programmes :

**B.Com**

**BBA**

**MSc Statistics**

**MA Sociology**

**MA English**

**MA Business Economics**

**MA Journalism and Mass Communication**

**MA Graphic Design**

**MA Animation**

**MA Multimedia**



## Admissions - 2023

The Centre for Online Education is inviting applications from eligible candidates for admission to the **Post Graduate Degree Programme in Commerce (M.Com): Finance and Taxation**

The details of the programme on offer, admission process and other conditions are given in the following sections:



# **Master of Commerce (M.Com): Finance and Taxation**

## **Programme Objective**

The broad aim of the Programme is to provide awareness to the learners regarding the developments in the field of Business, Commerce, Industry, Management, Finance and Taxation and equip them to develop necessary analytical, managerial and functional skills so as to cope up with the challenges posed by industry, environment and economy as a whole.

## **Overview of the Programme**

The programme is spread over four semesters and is offered in fully online mode. The scheme and structure of the programme is in accordance with UGC (ODL & OL) Regulations 2020. The syllabus followed shall be same as that of the conventional programme offered by the University. Medium of instruction and assessment is English. The post-graduate degree awarded under the Faculty of Commerce is equivalent to a regular post-graduate degree offered by the University.





## **Programme Mode**

The programme will be offered in full fledged online mode. All academic activities shall be conducted through Learning Management System (LMS) of mguonline, to which the student will have access until the completion of the programme. The students enrolled for the programme shall ensure maximum participation in the online learning activities, assignments and examinations to meet the requirements of the programme as per the University regulations and specific course requirements.

## **Requisites**

The students joining the programme, shall ensure that they have necessary,

- Hardware (PC/Laptop with camera, mic facilities and specification to run the LMS and requisite softwares)
- Network connectivity (recommended bandwidth of 5Mbps or better) to participate in the course activities and examinations.

## **Programme Delivery System**

The entire teaching-learning process shall be conducted through the Learning Management System (LMS).

It encompasses of:

- Recorded video lectures
- Downloadable study materials (printed study materials shall be available on demand on payment of extra fee, including postage)
- Live interactive classes / discussion forums via a specified Video Conferencing application
- Weekly internal assessments and assignments
- External assessments (remote proctored online end-semester examination)

The programmes shall also include components like projects, viva voce and internships according to the syllabus, and these shall also be undertaken and completed by the students on a virtual mode as per the topics assigned to them.



# Examination

The break-up of internal and external assessment components for each course shall be 25:75. **To be eligible to appear for the end-semester examination, the students shall have a minimum participation of 75 % in all the activities of the online programme.**

## Components of Examination

### Internal Assessment

Internal assessment shall include components such as:

- Weekly assessments
- Assignments and solutions
- Participation in live discussion forums, etc,

### External Assessment

End-semester examination will be an on-demand examination extending upto a period of 15 days where the student can opt any date out of the three dates permitted per course to appear for the examination.

#### > Marking Scheme:

The marking scheme and the award of grades shall be in tune with the University norms.





## Programme Structure

### Semester I

- Specialised Accounting**
- Organisational Behaviour**
- Marketing Management**
- Management Optimisation Techniques**
- Methodology for Social Science Research**

### Semester III

- Strategic Financial Management**
- Income Tax – Law and Practice**
- Security Analysis and Portfolio Management**
- Indirect Tax Laws**

### Semester II

- Advanced Corporate Accounting**
- Human Resource Management**
- International Business and Finance**
- Quantitative Techniques**
- Strategic Management**

### Semester IV

- Advanced Cost and Management Accounting**
- Income Tax-Assessment and Procedure**
- Derivatives and Risk Management**
- Personal Investment and Behavioural Finance**
- Project Report**
- Comprehensive Viva Voce**



# Programme Outcome

The Online M.Com degree programme offered by University is outcome-based and the outcomes expected are as follows:

- \* Enhancing the horizon of knowledge so as to enable the learners to carry out qualitative research and pursue academic or professional careers.
- \* Developing problem analysis skills and knowledge to apply the same in real life situation.
- \* Using research knowledge and aptitude acquired in the course of study for solving socially relevant problems
- \* Understanding the role and applicability of knowledge acquired in the context of society, environment and sustainable development sticking on to the ethics and values.
- \* Developing effective communication skills and ability to work in teams by strengthening group dynamics
- \* Fostering ability to engage in lifelong learning, demonstrating empathetic social concern, contributing to the development of nation, by making sure of awareness gained on various issues.

## Programme Specific Outcomes

- \* Inculcating managerial skills and theoretical knowledge for managing business units with special focus on functional areas of business and management.
- \* Imparting advanced accounting knowledge and skills and providing awareness regarding latest developments in the field of accounting.
- \* Enabling learners to acquire advanced theoretical knowledge on research methods and techniques and also developing capabilities in the application of research in solving business related problems.
- \* Acquisition of expertise in specialized fields like finance, taxation, marketing, management and information technology.
- \* Development of quantitative aptitude and analytical skills of the learner.
- \* Facilitating learner to pursue career in the professional areas of commerce and management such as taxation, financial services, consultancy etc.



# Eligibility

- A candidate who has passed B.Com/BBA/ BBM/ equivalent approved by M G University with a minimum of 45% are eligible to pursue the Online M. Com Programme
- Relaxation in qualifying percentage is allowed for SC/ST, OEC, SEBC and Physically challenged students as prescribed by the University from time to time.

Presently, the applicable relaxation is as follows:

### **Kerala Scheduled Caste/Scheduled Tribe Category:**

The minimum requirement for admission to PG programmes is a pass in the B.Com/BBA/ BBM/ equivalent for the Kerala Scheduled caste /Scheduled tribe category.

### **Kerala SEBC Category:**

A relaxation of 3% marks in the B.Com/BBA/ BBM/ equivalent from the prescribed minimum is allowed.

### **Kerala OEC Category:**

A relaxation of 5% marks in the B.Com/BBA/ BBM/ equivalent from the prescribed minimum is allowed.

### **Persons with Disability category:**

A relaxation of 5% marks in the B.Com/BBA/ BBM/ equivalent from the prescribed minimum is allowed.

- The eligibility of the candidates who have acquired a qualifying degree from other Universities (for students outside India as well) shall be verified by the University and the admission shall be regularized thereafter.

- There shall be no age limit for applying to the programmes offered by the Centre for Online Education.



## Fee Structure

Category of students	Sem I	Sem II	Sem III	Sem IV
Indian Students (INR)	18000	18000	18000	18000
Foreign Students (USD)	325	325	325	325

- There shall be no additional application or admission fee.
- Each semester fee shall be inclusive of one-time examination fee.
- A fee concession of 40% on tuition fee shall be applicable to students from the state of Kerala belonging to SC/ST community
- A discount of 6% shall be applicable to students who remit the fees of any two consecutive semesters in a lump sum
- Students shall have a provision for additional attempts in case of failure, absence or for grade improvements as per the existing University regulations. A fee of INR 750 / USD 12 shall be applicable per course\* for each attempt.
- Any extra charges such as Taxes as per prevailing rules, Payment Gateway charges etc. shall also be applicable

\*course means a single paper or subject. For example, if a candidate wants to reappear for 3 courses, the fee applicable shall be  $3 \times 750 = \text{Rs.}2250/-$



# Application Process

- \* **Registration**
- \* **Login**
- \* **Fill Personal Details**
- \* **Upload Scanned Photograph**
- \* **Address**
- \* **Fill Qualification Details**
- \* **Upload Certificates**
- \* **Declaration**
- \* **Fee Payment**
- \* **Final Submission**

## Documents to be Uploaded

- a. SSLC / 10th level/ Equivalent Certificate
- b. HSE / 12th level / Equivalent Certificate
- c. Qualifying Degree Certificate  
( Self Declaration in the prescribed format for the students who are about to complete the qualifying degree)
- d. Qualifying Degree Mark List
- e. Photograph
- f. For students claiming fee concession or eligibility marks concession
  - i. Details of valid caste certificate in case of SC/ST/SEBC/OEC candidates  
(This concession shall be available to candidates from Kerala only).
  - ii. Certificate issued by Govt. Medical Board in case of Physically Challenged
- g. Identification Document  
(Aadhaar or any government approved identity card for Indian Students ; Passport for foreign students)



## Fee Refund Policy

If any candidate decides to withdraw from the programme in which the candidate took admission, then the university shall follow the UGC and University norms for Fee refund.

## General Regulations

- This Prospectus has been issued in concurrence with the Admission Process for online M.Com Programme by Centre for Online Education, Mahatma Gandhi University, 2023 sessions and shall not be valid for any past or future programmes offered by the University.
- Conditions in this prospectus are subject to amendments as may be deemed necessary by the University.
- Candidates are required to go through the current prospectus carefully and acquaint themselves with all the relevant information relating to the admission process.
- Candidates are requested to visit the official website of the University [www.mgu.ac.in](http://www.mgu.ac.in) and [www.mguonline.ac](http://www.mguonline.ac) for all relevant information.
- Any communication from the part of mguonline will be made via the candidate's registered email id.
- The candidate shall submit the application only after proper scrutiny of all information furnished.
- If the application received from the student is not complete in any respect, the student may be given provisional admission at the discretion of the University. Such students will have to submit the required eligibility documents at the earliest, upon the receipt of which their admission may be confirmed, subject to eligibility fulfilment.
- In case of any mistakes / omissions,
  - \*the admission portal will be open to all applicants until their application is approved or rejected so that the candidates can make corrections.
  - \*you may request a correction in your application with relevant supporting documents via the email id [mguonline@mgu.ac.in](mailto:mguonline@mgu.ac.in) at any time.

- If required, the University may conduct online meetings with the candidate or the degree granting institution at any point of time during the course of study for the verification of the eligibility documents. Non-compliance of the same may result in cancellation of admission. Any discrepancies in the certificates furnished or claims made in the application shall lead to rejection of candidature and may subsequently lead to permanent blacklisting of the candidate / criminal charges.

- Hard copies of the application form and enclosures need not to be sent to the University

- Payment of fee during the admission process and in subsequent semesters shall be undertaken by the candidates within the timelines announced by the University and failure to complete the same may invalidate the admission / registration at any point.

Fee payment via offline modes shall not be entertained.

- The University reserves the right to amend the syllabus, programme structure, rules and regulations whenever considered necessary and appropriate for the smooth conduct of the programme without any prior notice.

- All sort of communication to the students shall be made through the LMS and/or website and shall be considered to be adequate communication to the stakeholders.

- If the application is complete in all respects and mguonline is satisfied with the applicant's eligibility and suitability for admission into the respective online programme, the student will be granted admission to that programme.

- No candidate is permitted to pursue more than one programme at a time from mguonline.

- The University reserves the right to accept or reject any application with or without stating the reasons whatsoever.





## **Validity of the Admission / Registration**

Similar to the offline programmes, the online Post Graduate programmes shall have a 2 year / 4 semester duration. If a student does not complete all programme requirements within the specified duration, the student is expected to complete the programme within 4 years from the date of admission. Additional examination fee shall be applicable for every additional attempts ( refer **Fee Structure**).



മഹാത്മാഗാന്ധി സർവ്വകലാശാല, കേരളം  
Mahatma Gandhi University, Kerala  
महात्मा गांधी विश्वविद्यालय, केरल

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