

# **Kurukshetra University, Kurukshetra**

(Established by the State Legislature Act-XII of 1956)

("A++" Grade, NAAC Accredited)




**Scheme of Examination  
for  
Post Graduate Programme  
MASTER OF COMMERCE**

as per NEP 2020  
Curriculum and Credit Framework for Postgraduate Programme

With Internship and CBCS-LOCF  
With effect from the session 2024-25 (in phased manner)

DEPARTMENT OF COMMERCE  
FACULTY OF COMMERCE & MANAGEMENT  
KURUKSHETRA UNIVERSITY, KURUKSHETRA -136119  
HARYANA, INDIA

  
Chairperson  
Department of Commerce  
Kurukshetra University  
Kurukshetra-136119

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**Kurukshetra University, Kurukshetra**  
Scheme of Examination for Postgraduate Programme (Commerce)

as per NEP 2020 Curriculum and Credit Framework for Postgraduate Programmes  
(CBCS LOCF) with effect from the session 2024-25 (in phased manner)

**Framework-2**  
**Scheme-S**

Semester	Course Type	Course Code	Nomenclature of course	Theory (Th)/ Practical (P)	Credits	Contact hours per week				Internal Assessment Marks	End Term Examination Marks	Total Marks	Examination hours	
						L	T	P	Total					
1	CC-1	M24-COM-101	Organisational Behaviour	Th	4	26	3	1	0	4	30	70	100	3
	CC-2	M24-COM-102	Financial Management	Th	4		3	1	0	4	30	70	100	3
	CC-3	M24-COM-103	Indian Business Environment	Th	4		3	1	0	4	30	70	100	3
	CC-4	M24-COM-104	Business Research Methods	Th+P (3+1)	4		3	0	2	5	30	70	100	3 (T) 3 (P)
	CC-5	M24-COM-105	Retailing	Th	4		3	1	0	4	30	70	100	3

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DEC-1 (any one)	M24-COM-106	Business Valuation	Th	4	3	1	0	4	30	70	100	3	
	M24-COM-107	Strategic Management	Th	4	3	1	0	4	30	70	100	3	
SEMINAR	M24-COM-108	Seminar	S	2	0	0	0	2	0	50	50	1	
2	CC-6	M24-COM-201	Human Resource Management	Th	4	3	1	0	4	30	70	100	3
		M24-COM-202	Fraud Investigation and Forensic Accounting	Th	4	3	1	0	4	30	70	100	3
CC-8	M24-COM-203	International Business	Th	4	3	1	0	4	30	70	100	3	
CC-9	M24-COM-204	Stock Market Operations	Th+P (3+1)	4	3	0	2	5	30	70	100	3 (T) 3 (P)	
					3	1	0	4	30	70	100	3	
CC-10	M24-COM-205	Supply Chain Management	Th	4	3	1	0	4	30	70	100	3	
DEC-2 (any one)	M24-COM-206	Corporate Governance & Sustainability	Th	4	3	1	0	4	30	70	100	3	
					3	1	0	4	30	70	100	3	
	M24-COM-207	Advertising & Personal Selling	Th	4	3	1	0	4	30	70	100	3	
					26	3	1	0	4	30	70	100	3

CHM	M24-CHM-201	Constitutional, Human and Moral values, and IPR	Th	2		2	0	0	2	15	35	50	3	
Internship	M24-INT-200	An internship course of 4 Credits of 4-6 weeks duration during summer vacation after IInd semester is to be completed by every student. Internship can be either for enhancing the employability or for developing the research aptitude.								50	50	100		
3	CC-11	M24-COM-301	Financial Institutions & Markets	Th	4	26	3	1	0	4	30	70	100	3
	CC-12	M24-COM-302	Financial Analysis and Reporting	Th+P (3+1)	4		3	0	2	5	30	70	100	3 (T) 3 (P)
	DEC-3 (any one)	M24-COM-303	Investment Management	Th	4		3	1	0	4	30	70	100	3
		M24-COM-304	Project Planning & Control	Th	4		3	1	0	4	30	70	100	3
	DEC-4 (any one)	M24-COM-305	Services Marketing	Th	4		3	1	0	4	30	70	100	3
		M24-COM-306	Rural and Agricultural Marketing	Th	4		3	1	0	4	30	70	100	3
	DEC-5 (any one)	M24-COM-307	Human Resource Development	Th	4		3	1	0	4	30	70	100	3
		M24-COM-308	Management of Industrial Relations	Th	4		3	1	0	4	30	70	100	3

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DEC-10 (any one)	M24-COM-410	Foreign Trade Policy and Procedures	Th	4
EEC	M24-COM-411	Employability and Entrepreneurship Skills	Th	2

3	1	0	4	30	70	100	3
2	0	0	2	15	35	50	3

**Scheme of Semester IV when a student opts for Dissertation Work or Project Work**

CC-13	M24-COM-401	IT Applications in Business	Th+P (3+1)	4
DEC-7 (any one)	M24-COM-403	Corporate Reporting Practices	Th	4
	M24-COM-404	Corporate Tax Planning & Management	Th	4
DEC-8 (any one)	M24-COM-405	Sales Management	Th	4
	M24-COM-406	International Marketing	Th	4
EEC	M24-COM-411	Employability and Entrepreneurship Skills	Th	2
Dissertation/Project work	M24-COM-412	Dissertation work	D	1 2

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3	0	2	5	30	70	100	3 (T) 3 (P)
3	1	0	4	30	70	100	3
3	1	0	4	30	70	100	3
3	1	0	4	30	70	100	3
3	1	0	4	30	70	100	3
2	0	0	2	15	35	50	3
0	0	0	12	0	300	300	-

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Table-1

Course composition- Theory/ Theory +Tutorial			
Course Credit	Internal Assessment marks	End term exam marks	Total marks
2	15	35	50
4	30	70	100

Table-2: Course composition- Theory + Practical

Course Credit	Theory		Practical		Total marks
	Internal Assessment marks	End term exam marks	Internal Assessment marks	End term exam marks	
1+1	10	20	5	15	50
2+0	15	35	-	-	50
3+1	20	50	10	20	100
4+0	30	70	-	-	100
0+4	NA	NA	30	70	100

Table-3

Total Internal Assessment Marks (Theory)	Class Participation	Seminar/Presentation/Assignment/Quiz/class test, etc.	Mid-Term Exam
10	4	0	6
15	4	4	7
20	5	5	10
30	5	10	15

Table -4

Total Internal Assessment Marks (Practicum)	Class Participation	Seminar/Demonstration/Viva-Voce/Lab record, etc.	Mid-Term Exam
5	0	5	0
10	5	5	0
30	5	10	15

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**Annexure-II**

**Programme Learning Outcomes (PLOs) for PG Programmes as per NEP-2020**

PLOs	Master Degree in Commerce
	After the completion of Master degree in Commerce the student will be able to:
PLO-1: Knowledge and Understanding	Demonstrate the fundamental and advanced knowledge of the subject and understanding of recent developments and issues, including methods and techniques, related to the Commerce.
PLO-2: General Skills	Acquire the general skills required for performing and accomplishing the tasks as expected to be done by a skilled professional in the fields of Commerce.
PLO-3: Technical/ Professional Skills	Demonstrate the learning of advanced cognitive technical/professional skills required for completing the specialized tasks related to the profession and for conducting and analyzing the relevant research tasks indifferent domains of the Commerce.
PLO-4: Communication Skills	Effectively communicate the attained skills of the Commerce in well-structured and productive manner to the society at large.
PLO-5: Application of Knowledge and Skills	Apply the acquired knowledge and skills to the problems in the subject area, and to identify and analyze the issues where the attained knowledge and skills can be applied by carrying out research investigations to formulate evidence-based solutions to complex and unpredictable problems associated with the field of Commerce or otherwise.
PLO-6: Critical thinking and Research Aptitude	Attain the capability of critical thinking in intra/inter-disciplinary areas of the Commerce enabling to formulate, synthesize, and articulate issues for designing of research proposals, testing hypotheses, and drawing inferences based on the analysis.
PLO-7: Constitutional, Humanistic, Moral Values and Ethics	Know constitutional, humanistic, moral and ethical values, and intellectual property rights to become a scholar/professional with ingrained values in expanding knowledge for the society, and to avoid unethical practices such as fabrication, falsification or misrepresentation of data or committing plagiarism.
PLO-8: Capabilities/qualities and mindset	To exercise personal responsibility for the outputs of own work as well as of group/team and for managing complex and challenging work(s) that requires new/strategic approaches.
PLO-9: Employability and job-ready skills	Attain the knowledge and skills required for increasing employment potential, adapting to the future work and responding to the rapidly changing demands of the employers/industry/society with time.

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