

SRI KRISHNA ARTS AND SCIENCE COLLEGE

An Autonomous College Affiliated to Bharathiar University
Coimbatore - 641008, Tamil Nadu, India.

LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK (LOCF)

M.Com.
(I to IV Semester)

for 2022-23 admitted students

DEPARTMENT OF COMMERCE



SRI KRISHNA ARTS AND SCIENCE COLLEGE
COIMBATORE – 641008
DEPARTMENT OF COMMERCE

I. Programme Educational Objectives (PEOs)

Post Graduates from the M.Com Programme are expected to achieve the following PEOs within two years of graduation.

PEO 1	Become knowledgeable and industry relevant Commerce graduate in leading domestic and global business community.
PEO 2	Acquire problem solving, critical thinking, numeric, professional skills and ethical values for good governance at national and international levels.
PEO 3	Perform as a team player and market leader in the field of consultancy by acquiring the needed skills.
PEO 4	Able to demonstrate professional and ethical values while providing services.

II. Programme Learning Outcomes (PLOs)

The following Programme Learning Outcomes have been identified for M.Com.

PLO 1	Develop comprehensive knowledge in the subject of Commerce and apply the principles of the same to the needs of the employer and their own business enterprises. (Cognitive)
PLO 2	Gain analytical thinking skills in the areas of Commerce relating to financing and documentation (Cognitive)
PLO 3	Demonstrate ability to adapt technical and operating skills to a rapidly changing environment by having learned and apply new skills and new competencies to diversify business (Psychomotor)
PLO 4	Acquire the spirit of compassion, kinship and commitment for national harmony ensuring and establishing team work across various Cultures. (Affective)
PLO 5	Apply scientific approach and capability to undertake responsibilities for sustainable growth in Commerce by ensuring effective communicative skills to perform globally. (Affective)
PLO 6	Enhance and utilize the recent social and digital skills platform for effective progression of marketing at the Global Arena.(Affective)
PLO 7	Apply quantitative, numerical and statistical skills through the visual and graphical aids for resolving strategies when companies diversify to newer markets. (Cognitive)

PLO 8	Progressively adopt and device leadership skills to work in multi-cultural environment of diversified businesses. (Affective)
PLO 9	Display the skills and principles of lifelong learning and contribute to the economic growth of a country. (Affective)
PLO 10	Emerge as export entrepreneurs by enhancing entrepreneurial skills, understanding the global opportunities and formulate strategies to cater the needs of global customers. (Affective)
PLO 11	Progressively adopt and appreciate professional ethics, community living and nation building activities and commit to pursue research in the field of EXIM Credit, Foreign Exchange Reserves and International Marketing and acquire core competency ethically and quality for employment in business engaged in global operations. (Affective)

III. Programme Learning Outcomes Vs Graduate Attributes Vs Taxonomy of Verbs

PLO	Graduate Attributes											Blooms		
	Knowledge	Critical Thinking	Practical Skills	Team work	Communication skills	Digital skills	Numeracy	Leadership skills	Lifelong learning	Entrepreneurial skills	Ethics & Professionalism	Cognitive	Psychomotor	Affective
1	√											√		
2		√										√		
3			√										√	
4				√										√
5					√									√
6						√								√
7							√					√		
8								√						√
9									√					√
10										√				√
11											√			√

IV. Mapping of PEOs and PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	PLO11
PEO1	√		√								√
PEO2		√					√				
PEO3				√	√				√		
PEO4						√		√		√	

V. Additional Programme Outcomes (APOs)

The Additional Programme Outcomes M.Com are:

APO 1	Ability to build networks and broaden horizons and engaging authentically through Social Intelligence Quotient and Emotional Quotient.
APO 2	Ability to translate vast data into abstract concepts and to understand data base reasoning.
APO 3	Ability to develop working in virtual collaborating platforms to transfer different types of information and work towards a common goal
APO 4	Ability to develop critical thinking and innovative skills as a potential to advance career.
APO 5	Having a good digital foot print.

VI. Programme Specific Outcomes (PSOs)

On the completion of M.Com programme, the graduates will able to

PSO 1	Design creative solution in the areas of Commerce with social and ethical values.
PSO 2	Evaluate global trends influencing industries and formulate competitive strategies.
PSO 3	Develop research outputs that will solve the problems relating to Commerce and industry.

VII. Curriculum Structure for M.Com

Course Components, Credits & Marks Distribution

Course Type	Number of Courses	Credits per Course	Total Credits	Marks	Semester
Discipline Specific Courses (DSC)	19	2-4	72	1800	I to IV
Discipline Specific Elective Courses (DSE)	3	4	12	300	II to IV
Generic Electives Courses (GEC)	2	2-4	6	150	II to IV
DTC – Drive Through Courses (SWAYAM-NPTEL, Coursera, Any courses certified by statutory bodies, etc.)	Additional 4 Credits per Course will be given on submission of Certificate				I to IV
Total			90	2250	

1. Discipline Specific Courses (DSC)

These courses are to be studied compulsorily by the students as a core requirement. The students are required to take DSCs across four semesters. The courses designed under this category aim to cover the basics that a student is expected to imbibe in the particular discipline.

S. No.	Course Code	Course Title	Semester	Contact Hours	Credits	Marks
1	22COP01	Managerial Economics	I	5	4	100
2	22COP02	Corporate Accounting	I	6	4	100
3	22COP03	Financial Management	I	5	4	100
4	22COP04	Marketing Management	I	5	4	100
5	22COP05	Financial Markets and Institutions	I	5	4	100
6	22COP06	Practical- Financial Journalism	I	4	3	100
7	22COP07	Business Policy and Strategies	II	5	4	100
8	22COP08	Applied Cost Accounting	II	6	4	100
9	22COP09	Management Information System	II	5	4	100
10	22COP10	Practical -Computerized Accounting	II	4	3	100
11	22COP11	Internship Training	III	-	4	100
12	22COP12	Management Accounting	III	7	4	100
13	22COP13	Direct Taxes	III	7	4	100
14	22COP14	Case Study Paper - Business Case Study – Practical	III	6	3	50
15	22COP15	Business Research Methods	III	5	4	100
16	22COP16	Accounting Standards and Information Systems	IV	6	4	100
17	22COP17	Goods and Service Tax Law and Practice	IV	6	4	100
18	22COP18	Project Work & Viva Voce	IV	8	4	100
19	22COP19	Open Book System - Financial Statement Analysis	IV	5	3	50
Total					72	1800

Project Work

During the fourth semester, each of the students has to undertake a Project Work individually. A guide will be allotted to each student by the department. Student can select any relevant topic in discussion with the guide. The project report shall be subject to internal evaluation followed by a viva-voce. The project should be demonstrated at the time of examination.

3 Reviews – 30 Marks

Report – 10 Marks

Attendance – 10 Marks

Total – 50 Marks

End Semester Viva-Voce will be conducted for 50 (External) Marks.

(Dissertation - 30 Marks & Viva-voce - 20 Marks)

2. Discipline Specific Electives (DSE) (3 Courses)

Discipline Specific Elective Courses offered under the main discipline of study which may be specialized or advanced or supportive to the discipline of study. Students can choose any THREE courses from the following list.

Students can opt for one course from each group.

S. No.	Course Code	Course Title	Semester	Contact Hours	Credits	Marks
1	22COP20	Option I - Marketing – Brand Management	II	5	4	100
	22COP21	Option I – Finance – Portfolio Management				
2	22COP22	Option II – Marketing – Service Marketing	III	5	4	100
	22COP23	Option II – Finance – International Finance				
3	22COP24	Option III – Marketing – International Marketing	IV	5	4	100
	22COP25	Option III – Finance – Derivatives Market				
Total					12	300

3. Generic Elective Courses (GEC) (2 Courses)

Generic Elective Courses are interdisciplinary in nature. They are additional courses based on expertise, specialization, requirements, scope, and need of the department.

List of Courses Offered by Maths Department

Group	Course Code	Course Title	Semester	Contact Hours	Credits	Marks
I	22GEP03	Quantitative Techniques	II	5	4	100
II	22GEP06	Practical- Predictive Software Analysis	IV	2	2	50
Total					6	150

4. Drive Through Course (DTC)

i. (DTC) I & II – Online Certification - Additional Credits

These courses are intended to bring out and promote the self-learning initiative of the students – where their own motivation is what drives them to complete the course and not external compulsions. This fosters the habit of keeping oneself updated always by means of self-study. It gives opportunities to the students to explore new areas of interest and earn additional credits. Students can take any number of courses under this cafeteria system. The credits will not be taken for CGPA calculation. Additional 4 credits per Course will be given on submission of certificate.

- SWAYAM-NPTEL
- Coursera
- Any courses certified by statutory bodies.

ii. (DTC – III) – Article Publication - To be Completed -

Students individually or with the maximum of four members per batch are asked to publish article in Scopus or Web of Science Journals (Or) publish book chapters. Additional 4 credits per Course will be given on submission of proof of the published paper (or) book chapter.

5. Case Study Paper (Business Case Study)

The mark distribution for case study is as follows:

Case Record	10 Marks
Case Analysis	40 Marks

	50 Marks

6. Internship Training:

During the second semester, summer vacation, the student will be having Internship Training. Marks for the Internship Training will be given based on the report and viva-voce examination (Report 75 Marks; and Viva-voce 25 Marks)

VIII. Semester-wise Scheme

Semester I

Course Code	Course Title	T/P	Ins. Hrs/ week	Examination				Credits	SD/ EM/ EN	L/R/ N/G
				Dur . Hrs	CIA	ES	Total Marks			
22COP01	DSC-1: Managerial Economics	T	5	3	50	50	100	4	EN	N
22COP02	DSC-2: Corporate Accounting	T	6	3	50	50	100	4	SD	N
22COP03	DSC-3: Financial Management	T	5	3	50	50	100	4	SD	N
22COP04	DSC-4: Marketing Management	T	5	3	50	50	100	4	EM	G
22COP05	DSC-5: Financial Markets and Institutions	T	5	3	50	50	100	4	EN	N
22COP06 / 22IBP06	DSC-6: Practical – Financial Journalism	P	4	3	50	50	100	3	SD / EM	G
DTC I - Additional Credit Courses (NPTEL/ Coursera)										
Total			30				600	23		
Semester II										
Course Code	Course Title	T/P	Ins. Hrs/ week	Examination				Credits	SD/ EM/ EN	L/R/ N/G
				Dur . Hrs	CIA	ES	Total Marks			
22COP07	DSC-7: Business Policy and Strategies	T	5	3	50	50	100	4	EN	G
22COP08	DSC-8: Applied Cost Accounting	T	6	3	50	50	100	4	SD	N
22COP09	DSC-9: Management Information System	T	5	3	50	50	100	4	EM	G
22COP10	DSC-10: Practical – Computerized Accounting	P	4	3	50	50	100	3	EM	N
22COP20/ 22COP21	DSE-1: Option I – Marketing / Finance	T	5	3	50	50	100	4	EM	N
22GEP03	GEC-1: Quantitative Techniques	T	5	3	50	50	100	4	SD	G
DTC II - Additional Credit Courses (NPTEL/ Coursera)										
Total			30				600	23		
Semester III										
Course	Course Title			Examination				Credits		

Code		T/ P	Ins. Hrs/ week	Dur · Hrs	CIA	ES	Total Marks		SD/ EM/ EN	L/R/ N/G
22COP11	DSC-11: Internship Training	-	-	-	-	100	100	4	SD	N
22COP12	DSC-12: Management Accounting	T	7	3	50	50	100	4	SD	N
22COP13	DSC-13: Direct Taxes	T	7	3	50	50	100	4	SD	N
22COP14	DSC-14: Case Study Paper – Business Case Study – Practical	P	6	3	-	50	50	3	SD	G
22COP15/ 22IBP14	DSC-15: Business Research Methods	T	5	3	50	50	100	4	EN	G
22COP22/ 22COP23	DSE-2: Option II – Marketing / Finance	T	5	3	50	50	100	4	EM	G
Total			30				550	23		
Semester IV										
Course Code	Course Title	T/ P	Ins. Hrs/ week	Examination				Credits	SD/ EM/ EN	L/R/ N/G
				Dur · Hrs	CIA	ES	Total Marks			
22COP16	DSC-16: Accounting Standards and Information Systems	T	5	3	50	50	100	4	EM	N
22COP17	DSC-17: Goods and Service Tax Law and Practice	T	5	3	50	50	100	4	EM	N
22COP18	DSC-18: Project Work & Viva Voce	-	8	-	50	50	100	4	SD	N
22COP19	DSC-19: Open Book System – Financial Statement Analysis	P	5	3	-	50	50	3	SD	N
22COP24/ 22COP25	DSE-3: Option III – Marketing/ Finance	T	5	3	50	50	100	4	EM	G
22GEP06	GEC II: Practical – Predictive Software Analysis	P	2	3	25	25	50	2	EM	G
DTC III – Paper Publications / Book Publications										
Total			30				500	21		
Total							2250	90		
Drive-Through Course (DTC): Courses offered in SWAYAM-NPTEL, Coursera OR Any courses certified by statutory bodies.			Additional 4 credits per Course will be given on submission of Certificate					During Semester I to Semester VI		

The Courses focus on the following needs	
SD	Skill Development
EM	Employability
EN	Entrepreneurship
L	Local
R	Regional
N	National
G	Global

Semester-wise Distribution

Semester	Total Marks	Total Credits
I	600	23
II	600	23
III	550	23
IV	500	21
Total	2250	90

List of Courses Offered by Commerce Department

SEM	Course Code	Course Title	Programme	T/P	Ins. Hrs/ week	Examination				Credits
						Dur. Hrs	CIA	ES	Total Marks	
II	22GEP31	Fundamentals of Accounting	M.Sc. SS	T	4	3	50	50	100	4