

**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 & II Semester)**

**for 2023-24 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.

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

<b>PLO 1</b>	<b>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)</b>
<b>PLO 2</b>	<b>Gain analytical thinking skills in the areas of Commerce relating to financing and documentation (Cognitive)</b>
<b>PLO 3</b>	<b>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)</b>
<b>PLO 4</b>	<b>Acquire the spirit of compassion, kinship and commitment for national harmony ensuring and establishing team work across various Cultures. (Affective)</b>
<b>PLO 5</b>	<b>Apply scientific approach and capability to undertake responsibilities for sustainable growth in Commerce by ensuring effective communicative skills to perform globally. (Affective)</b>
<b>PLO 6</b>	<b>Enhance and utilize the recent social and digital skills platform for effective progression of marketing at the Global Arena.(Affective)</b>
<b>PLO 7</b>	<b>Apply quantitative, numerical and statistical skills through the visual and graphical aids for resolving strategies when companies</b>

PLO 8	diversify to newer markets. (Cognitive)
	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	Emergence 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	Knowledge	Graduate Attributes										Blooms		
		Critical Thinking	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:

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

**VI. Programme Specific Outcomes (PSOs)**

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

<b>PSO 1</b>	Design creative solution in the areas of Commerce with social and ethical values.
<b>PSO 2</b>	Evaluate global trends influencing industries and formulate competitive strategies.
<b>PSO 3</b>	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)	20	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
<b>Total</b>			<b>90</b>	<b>2250</b>	

**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	23COP01	Managerial Economics	I	5	4	100
2	23COP02	Corporate Accounting	I	6	4	100
3	23COP03	Financial Management	I	5	4	100
4	23COP04	Marketing Management	I	5	4	100
5	23COP05	Financial Markets and Institutions	I	5	4	100
6	23COP06	Practical- Financial Journalism	I	4	3	100
7	23COP07	Business Policy and Strategies	II	5	4	100
8	23COP08	Applied Cost Accounting	II	6	4	100
9	23COP09	Management Information System	II	5	4	100
10	23COP10	Practical -Computerized Accounting	II	4	3	100

**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	23COP21	Option I - Marketing – Brand Management	II	5	4	100
	23COP22	Option I – Finance – Portfolio Management				

**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	23GEP03	Quantitative Techniques	II	5	4	100

**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.

- a. SWAYAM-NPTEL
- b. Coursera
- c. 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.

**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	CI A	ES	Total Marks			
23COP01	<b>DSC-1:</b> Managerial Economics	T	5	3	25	75	100	4	EN	N
23COP02	<b>DSC-2:</b> Corporate Accounting	T	6	3	25	75	100	4	SD	N
23COP03	<b>DSC-3:</b> Financial Management	T	5	3	25	75	100	4	SD	N
23COP04	<b>DSC-4:</b> Marketing Management	T	5	3	25	75	100	4	EM	G
23COP05	<b>DSC-5:</b> Financial Markets and Institutions	T	5	3	25	75	100	4	EN	N
23COP06 / 23IBP06	<b>DSC-6:</b> Practical – Financial Journalism	P	4	3	25	75	100	3	SD / EM	G
<b>DTC I - Additional Credit Courses (NPTEL/ Coursera)</b>										
<b>Total</b>			<b>30</b>				<b>600</b>	<b>23</b>		

Semester II										
Course Code	Course Title	T/P	Ins. Hrs / week	Examination				Credits	SD/EM/EN	L/R/N/G
				Dur. Hrs	CI A	ES	Total Marks			
23COP07	<b>DSC-7:</b> Business Policy and Strategies	T	5	3	25	75	100	4	EN	G
23COP08	<b>DSC-8:</b> Applied Cost Accounting	T	6	3	25	75	100	4	SD	N
23COP09	<b>DSC-9:</b> Management Information System	T	5	3	25	75	100	4	EM	G
23COP10	<b>DSC-10:</b> Practical – Computerized Accounting	P	4	3	25	75	100	3	EM	N
23COP21/ 23COP22	<b>DSE-1:</b> Option I – Marketing / Finance	T	5	3	25	75	100	4	EM	N
23GEP03	<b>GEC-1:</b> Quantitative Techniques	T	5	3	25	75	100	4	SD	G
<b>DTC II - Additional Credit Courses (NPTEL/ Coursera)</b>										

**The Courses focus on the following needs**

<b>SD</b>	Skill Development
<b>EM</b>	Employability
<b>EN</b>	Entrepreneurship
<b>L</b>	Local
<b>R</b>	Regional
<b>N</b>	National
<b>G</b>	Global

**Semester-wise Distribution**

Semester	Total Marks	Total Credits
I	600	23
II	600	23

**List of Courses Offered by Commerce Department**

SEM	Course Code	Course Title	Programme	T/P	Ins. Hrs/ week	Dur. Hrs	CIA	ES	Total Marks	Credits
II	23GEP31	Fundamentals of Accounting	M.Sc. SS	T	4	3	25	75	100	4



