

# **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 (IB)**  
**(I to 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 IB Programme are expected to achieve the following PEOs within three to five years of graduation

<b>PEO 1</b>	Become knowledgeable and industry relevant quality graduates who possess modern commercial practices, and operational skills in serving and leading the domestic and global community in the area of Commerce and International Business
<b>PEO 2</b>	Acquire the information from various sources in solving the problems critically through numeracy skills and demonstrate professionalism and ethical values and portray good governance at national and international organization.
<b>PEO 3</b>	Perform as a team player and a market leader in the field of consultancy and skill development relating to commerce related industry through effective communicative skills.
<b>PEO 4</b>	Able to demonstrate ethical and professional values in providing services in the relevant field including entrepreneurial skills.

**II. PROGRAMME LEARNING OUTCOMES (PLOS)**

The following Programme Learning Outcomes have been identified for M.COM (IB):

<b>PLO 1</b>	<b>Knowledge:</b> Develop comprehensive <b>knowledge</b> in the subject of International Business and apply the principles of the same to the needs of the employer and their own business enterprises. <b>(Cognitive)</b>
<b>PLO 2</b>	<b>Critical Thinking Skills:</b> Gain Critical <b>thinking skills</b> in the areas of Commerce and International trade procedures relating to financing and documentation, logistics operations by evaluating international business strategies <b>(Cognitive)</b>
<b>PLO 3</b>	<b>Practical Skills:</b> Demonstrate ability to adapt <b>technical and operating skills</b> to a rapidly changing environment by having learned and apply new skills and new competencies to diversify business internationally <b>(Psychomotor)</b>
<b>PLO 4</b>	<b>Team-work Skills:</b> acquire the spirit of compassion, kinship and commitment for national harmony ensuring and establishing <b>teamwork</b> across various Cultures. <b>(Affective)</b>
<b>PLO 5</b>	<b>Communication Skills:</b> apply scientific approach and capability to undertake responsibilities for sustainable growth in Commerce and International Business by ensuring effective <b>communicative skills</b> to perform globally. <b>(Affective)</b>
<b>PLO 6</b>	<b>Digital Skills:</b> enhance and utilize the recent <b>social and digital skills</b> platform for effective progression of marketing at the Global Arena. <b>(Affective)</b>

<b>PLO 7</b>	<b>Numeracy Skills:</b> apply quantitative, <b>numerical and statistical skills</b> through the visual and graphical aids for resolving strategies when companies diversify to newer markets. <b>(Cognitive)</b>
<b>PLO 8</b>	<b>Leadership Skills:</b> Progressively adopt and device <b>leadership skills</b> to work in multi-cultural environment of diversified businesses. <b>(Affective)</b>
<b>PLO 9</b>	<b>Lifelong Learning Skills:</b> Display the skills and principles of <b>lifelong learning</b> and contribute to the economic growth of a country. <b>(Affective)</b>
<b>PLO 10</b>	<b>Entrepreneurial Skills:</b> Emerge as export entrepreneurs by enhancing <b>entrepreneurial skills</b> , understanding the global opportunities and formulate strategies to cater the needs of global customers. <b>(Affective)</b>
<b>PLO 11</b>	<b>Ethics &amp; Professional Skills:</b> Progressively adopt and appreciate <b>professional ethics</b> , 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. <b>(Affective)</b>

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	Affective
1	✓											✓	
2		✓										✓	
3			✓										✓
4				✓									✓
5					✓								✓
6						✓							✓
7							✓					✓	
8								✓					✓
9									✓				✓
10										✓			✓
11											✓		✓

#### IV. PROGRAMME LEARNING OUTCOMES VS PROGRAMME EDUCATIONAL OBJECTIVES

PLO	PEO 1	PEO 2	PEO 3	PEO 4
PLO 1	√			
PLO 2	√			
PLO 3		√		
PLO 4			√	
PLO 5			√	
PLO 6		√		
PLO 7		√		
PLO 8			√	
PLO 9				√
PLO 10				√
PLO 11		√		

#### V. ADDITIONAL PROGRAMME OUTCOMES (APOS)

The Additional Programme Outcomes for M.COM International Business 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 collaborating platforms to transfer different types of information and work towards a common working in virtual 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 International Business , the graduates will able to

<b>PSO 1</b>	Graduates will be able to Design creative solution to the problems in the areas of Commerce and International Business considering social and ethical dimensions.
<b>PSO 2</b>	Graduates will be able to Evaluate global trends influencing the commerce related industries and formulate competitive strategies.
<b>PSO 3</b>	Graduates will be able to Develop theoretically relevant and empirically strong research output that would solve the problems relating to Commerce and International business

**VII. Curriculum Structure for M.COM International Business****Course Components, Credits & Marks Distribution**

Course Type	Number of Courses	Credits per Course	Total Credits	Marks	Semester
Discipline Specific Courses (DSC)	10	3 - 4	38	1000	I to II
Discipline Specific Elective Courses (DSE)	1	4	4	100	I & II
Generic Electives Courses (GEC)	1	2-4	4	100	I & II
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>46</b>	<b>1200</b>	

**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	23IBP01	Global Business Management	I	5	4	100
2	23IBP02	International Trade – Policy Framework and Documentation	I	5	4	100
3	23IBP03	Accounting for Decision Making	I	6	4	100
4	23IBP04	Global Marketing	I	5	4	100
5	23IBP05	Integrated Logistics Management	I	5	4	100
6	23IBP06/ 23COP06	Practical - Financial Journalism	I	4	3	100
7	23IBP07	Global Financial Management	II	6	4	100
8	23IBP08	Marine Logistics	II	5	4	100
9	23IBP09	International Branding	II	5	4	100
10	23IBP10	Practical - EXIM Documentation	II	4	3	100
<b>Total</b>					<b>38</b>	<b>1000</b>

**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 one course from each group.

S. No.	Course Code	Course Title	Semester	Contact Hours	Credits	Marks
1	23IBP20	Entrepreneurship and New Venture Planning	II	5	4	100
	23IBP21	Supply Chain Management				
Total					4	100

**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. The students will have the choice of taking TWO GECs.

**List of Courses Offered by Department**

Group	Course Code	Course Title	Semester	Contact Hours	Credits	Marks
I	23GEP03	GEC -I : Quantitative Techniques	II	5	4	100
<b>Total</b>					<b>4</b>	<b>100</b>

**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.

**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			
23IBP01	DSC- I: Global Business Management	T	5	3	25	75	100	4	SD/ EM/EN	G
23IBP02	DSC - II: International Trade – Policy Framework and Documentation	T	5	3	25	75	100	4	EM/SD	G
23IBP03	DSC - III: Accounting for Decision Making	T	6	3	25	75	100	4	EM/SD	G

23IBP04	DSC – IV : Global Marketing	T	5	3	25	75	100	4	EN/EM /SD	G
23IBP05	DSC - V: Integrated Logistics Management	T	5	3	25	75	100	4	EM/EN /SD	G
23IBP06/ 23COP06	DSC – VI: Practical - Financial Journalism	P	4	3	40	60	100	3	EM/SD	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	CIA	ES	Total Marks			
23IBP07	DSC- VII :Global Financial Management	T	6	3	25	75	100	4	EM/SD	G
23IBP08	DSC- VIII : Marine Logistics	T	5	3	25	75	100	4	EM/EN /SD	G
23IBP09	DSC- IX: International Branding	T	5	3	25	75	100	4	EN/SD	G
23IBP10	DSC Practical – X: Practical–EXIM Documentation	P	4	3	40	60	100	3	EN/SD	G
23IBP20/ 23IBP21	DSE - I: Option I : Entrepreneurship and New Venture Planning/ Supply Chain Management	T	5	3	25	75	100	4	EN/SD	G
23GEP03	GEC -I : Quantitative Techniques	T	5	3	25	75	100	4	SD	G
<b>DTC II - Additional Credit Courses (NPTEL/ Coursera)</b>										
<b>Total</b>			<b>30</b>				<b>600</b>	<b>23</b>		
<b>DTC III – Paper Publications / Book Publications</b>										
<b>Total</b>							<b>1200</b>	<b>46</b>		
<b>Drive-Through Course (DTC):</b> 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	
<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
<b>Total</b>	<b>1200</b>	<b>46</b>

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### List of Courses Offered by Commerce Department

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

