

SRI KRISHNA ARTS AND SCIENCE COLLEGE

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

LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK (LOCF)

B.Com Accounting and Finance

For 2023-24 admitted students

DEPARTMENT OF COMMERCE



SRI KRISHNA ARTS AND SCIENCE COLLEGE
COIMBATORE – 641008

DEPARTMENT OF COMMERCE

(2023-2024)

I. PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)	
PEO 1	Be knowledgeable and industry relevant, possessing operational skills in serving as well as leading the domestic & global community in the area of Commerce.
PEO 2	Acquire the information from various sources in solving the problems critically through digital platforms and demonstrate professionalism.
PEO 3	Perform as a team player and develop effective communication skills with a passion for lifelong learning.
PEO 4	Become technologically competent with scientific, numerical and entrepreneurial skills in the area of Commerce.

II. PROGRAMME LEARNING OUTCOMES (PLOs)	
No.	The Graduates of B.Com Accounting and Finance Programme will be able to:
PLO1	Describe the knowledge of Accounting and Finance concepts and functions in an integrated manner. (Cognitive)
PLO2	Apply financial, corporate, cost and management accounting concepts and taxation and auditing techniques to facilitate decision making, planning and control through critical thinking skills . (Cognitive)
PLO3	Demonstrate principles and techniques to formulate operational solutions to the problems concerned, with planning, resourcing, allocation, appraisal and control. (Psychomotor Skills)
PLO4	Develop team work skills for effective collaboration to ad hoc diverse purposes. (Affective)
PLO5	Compare effective oral and written communication skills in the professional context. (Affective)
PLO6	Use a range of IT related skills in the use of word-processing, spreadsheets, software package applications, and in accessing online databases. (Affective)
PLO7	Elaborate accounting fundamentals and accounting specialization to find solutions to complex problems in business enterprises through numeracy . (Cognitive)
PLO8	Formulate relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business by leading a team . (Affective)
PLO9	Apply the accounting and financial concepts in the real time situations as a course of lifelong learning . (Affective)
PLO10	Compare an entrepreneurial way of thinking that will allow them to identify and create business opportunities that may be commercialized successfully. (Affective)
PLO11	Integrate Sensitivity towards ethical and moral issues and have ability to address them in the course of business. (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. 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)	
APO 1	The students will have an ability in the social intelligence with Social Intelligent Quotient and Emotional Quotient (SIQ & EQ)
APO 2	The students will be trained in virtual collaborative ability to enhance learning retention and motivation and encourage knowledge sharing and support. (VCA)
APO 3	They will have critical thinking and innovative skills to stay competitive in their future careers and excel beyond the content knowledge (CTI)
APO 4	They will be provided with good digital foot print in the area of commerce and accounting in embarking lifelong learning techniques. (GDFFP)

VI. PROGRAMME SPECIFIC OUTCOMES (PSO's)

PSO 1	Develop proficiency in the management and accounting area in decision making, planning and performance management to formulate and implement organisation strategy.
PSO 2	Practical skill set in the field of accounting, entrepreneurship and taxation with analytical and precision skills
PSO 3	Pursue professional course for higher education as a pathway of higher learning process.

VII. Curriculum Structure for B.Com Accounting and Finance**Course Components, Credits & Marks Distribution**

Part No	Group	Basic Structure: Distribution of Courses	Number of Courses	Total Marks	Total Credits
I - III	1	AEC – Ability Enhancement Courses	10	1000	24
III & IV	2	DSC – Discipline Specific Courses	15	1500	60
	3	DSE – Discipline Specific Electives	10	1000	40
	4	GEC – Generic Elective Courses	4	400	12
	5	SEC – Skill Enhancement Courses	2	100	4
IV	6	ANCC I & II – Audit Non-Credit Courses	3	-	-
V		ANCC III – Audit Non-Credit Courses	1	Completed	
-	7	DTC – Drive Through Courses (SWAYAM-NPTEL, Coursera, Any courses certified by statutory bodies, etc)	Any number	-	Addl. Credits
Total				4000	140

Group 1. Ability Enhancement Courses (AECs) (I & II Semesters)

AEC are the courses based upon the content that leads to knowledge enhancement. Ability Enhancement Courses (AEC) are the following:

S. No.	Course Code	Course Title	Semester	Ownership Department	Contact Hours	Credits	Marks
1	23AEC01/ 23AEC07/ 23AEC11	AEC Part I: Language – I: Tamil - I - Tamil Pozhil / Hindi-I/ French-I	I	Language Dept.	6	3	100

2	23AEC21	AEC Part II: English-I: Professional English - I	I	English Dept.	4	3	100
3	23AEC03/ 23AEC08/ 23AEC12/	AEC Part I: Language – II: Tamil-II - Naruntamil/ Hindi-II/ French-II	II	Language Dept.	6	3	100
4	23AEC23	AEC Part II: English – II: Professional English - II	II	English Dept	4	3	100
5	23AEC38	AEC Part III: Academic Skills for Commerce and Management	II	Commerce Dept.	2	2	100

Group 2. Discipline Specific Courses (DSCs) (I & II Semesters)

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

S. No.	Course Code	Course Title	Semester	Contact Hours	Credits	Marks
1	23COU01/23CCU01/ 23CIU01/23BPU01/23CFU01/ 23CNU01/23CEU01/ 23CBA01/23CYU01	Banking Theory and Practice	1	4	4	100
2	23COU02/23CCU02/ 23CIU02/23BPU02/23CFU02/ 23CNU02/23CEU02/ 23CBA02/23CYU02	Financial Accounting -I	1	5	4	100
3	23COU03/23CCU03/ 23CIU03/23BPU03/23CFU03/ 23CNU03/23CEU03/ 23CBA03/23CYU03	Introduction to Information Technology	1	4	4	100
4	23COU04/23CCU04/ 23CIU04/23BPU04/23CFU04/ 23CNU04/23CEU04/ 23CBA04/23CYU04	Business Mathematics	1	5	4	100
5	23COU05/23CCU05/ 23CIU05/23BPU05/23CFU05/ 23CNU05/23CEU05/ 23CBA05/23CYU05	Organization and Management	2	5	4	100
6	23COU06/23CCU06/ 23CIU06/23BPU06/23CFU06/ 23CNU06/23CEU06/ 23CBA06/23CYU06	Financial Accounting -II	2	6	4	100

Group 3. Discipline Specific Elective (DSEs) (I & II Semesters)

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 TEN courses from the following list.

S. No.	Course Code	Course Title	Ownership Department	Contact Hours	Credits	Marks
1						

Group 4. Generic Elective Courses (GECs) (I & II Semesters)

Generic Elective Courses are interdisciplinary in nature. They are additional courses based on expertise, specialization, requirements, scope, and need of the department. The student has to subscribe any 4 courses in the following list:

Sl. No.	Course Code	Course Title	Semester	Ownership Department	Contact Hours	Credits	Marks	SD/EM/EN	G/L/R/N
1	23GEU15	GEC I: Business Statistics and Applications	II	Mathematics Dept.	5	3	100	SD/EM	G

Group 5 : Skill Enhancement Courses(SEC)

SEC I: Compulsory Course : Talent Enhancement Course : Career Guidance

SEC II: A Bucket of Skill based Courses are offered for the Under Graduate programmes aimed at imparting advanced skill. A Student has to subscribe one course from list offered by the department.

Courses Offered by Nan Mudhalvan Scheme/Certification in Core Area/Department offered Certification Course.

Group 6. Audit Non-Credit Courses (ANCC)

Non-Credit Courses are intended for students who want to gain general knowledge, learn a new skill, upgrade existing skills, enrich their understanding of a wide range of topics, or develop personal interests. A student has to complete any two courses during Semester I and II.

Part IV- ANCC		
S. No.	Course Code	Course Name
Semester I - ANCC 1		
1.	23ANC01	Environmental Studies
Semester II - ANCC 2 - Values & Ethics		
2.	23ANC02	Human Rights

3.	23ANC03	Women's Rights
4.	23ANC04	Yoga for Human Excellence
5.	23ANC05	Indian Culture and Heritage
6.	23ANC06	Introduction to Cyber Security
7.	23ANC07	Consumer Protection
8.	23ANC08	Constitution of India
9.	23ANC09	Waste Management
10.	23ANC10	Cyber Ethics

Student has to take part in any one extension activity during their course of study.

Part V – ANCC 3- Extension Activities		
S. No.	Course Code	Course Name
1.	23ANC11	National Service Scheme
2.	23ANC12	National Cadet Corps
3.	23ANC13	Youth Red Cross
4.	23ANC14	Red Ribbon Club
5.	23ANC15	Rotaract Club
6.	23ANC16	Sports
7.	23ANC17	Association Activities
8.	23ANC18	Club Activities

Group 7.

i) Drive-Through Course (DTC) I & II – 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.

1. SWAYAM-NPTEL

- 4 Additional Credits will be given on submission of the certificate.

2. Coursera

- 4 Additional Credits will be given on completion of Specialization Course with 7 – 8 modules
- 3 Additional Credits will be given on completion of Specialization Course with 5 – 6 modules
- 2 Additional Credits will be given on completion of Specialization Course with 3 – 4 modules

3. Any courses certified by statutory bodies.

ii) Drive-Through Course (DTC – III) – To be Completed

Internship Training/Mini Project/ Spoken Tutorial/Economic Talent test etc.

Students individually or with the maximum of four members per batch should take up either Internship training or mini project for a period of fifteen days during IV Semester vacation. The report will be evaluated and viva-voce examination will be conducted during 5th semester.

Otherwise, the students have to complete one spoken tutorial course or any certification course suggested by the department.

VIII. Semester-wise Scheme

Semester I										
Course Code	Course Title	T/P/E	ESE Dur. Hrs	Ins. Hrs/ Week	CIA Marks	ES Marks	Total Marks	Credits	SD/ EM/ EN	G/ L/ R/ N
23AEC01/ 23AEC07/ 23AEC11	AEC Part I: Language – I: Tamil - I -Tamil Pozhil / Hindi-I/ French-I	T	3	6	25	75	100	3	SD	L/ N/ G/ R
23AEC21	AEC Part II: English-I: Professional English – I	T	3	4	25	75	100	3	SD	G
23CFU01	DSC 1: Banking Theory and Practice	T	3	4	25	75	100	4	EM	G
23CFU02	DSC 2: Financial Accounting -I	T	3	5	25	75	100	4	EM	G
23CFU03	DSC 3: Introduction to Information Technology	T	3	4	25	75	100	4	EM	G
23CFU04	DSC 4: Business Mathematics	T	3	5	25	75	100	4	SD/ EM	G
DTC - I - Additional Credit Courses (NPTEL/Coursera)										
23ANC01	ANCC-1 Environmental Studies	T	-	2	-	-	Completed		SD	G
Total				30			600	22		
Semester II										
Course Code	Course Title	T/P/E	ESE Dur. Hrs	Ins. Hrs/ Week	CIA Marks	ES Marks	Total Marks	Credits	SD/ EM/ EN	G/ L/ R/ N
23AEC03/ 23AEC08/ 23AEC12/	AEC Part I: Language – II: Tamil-II - Naruntamil/ Hindi-II/ French-II	T	3	6	25	75	100	3	SD	L/ N/ G/ R

23AEC23	AEC Part II: English – II: Professional English - II	T	3	4	25	75	100	3	SD	G
23AEC38	AEC Part III: Academic Skills for Commerce and Management	T	3	2	100	-	100	2	SD/EM	G
23CFU05	DSC 3: Organization and Management	T	3	5	25	75	100	4	EN	G
23CFU06	DSC 4: Financial Accounting -II	T	3	6	25	75	100	4	EM	G
23GEU15	GEC I: Business Statistics and Applications	T	3	5	25	75	100	3	SD/EM	G
DTC II : Additional Credit Courses (NPTEL/Coursera)										
23ANC09	ANCC-2 Value & Ethics: Waste Management	T	-	2	-	-	Completed		EN	R
Total				30			600	19		
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 focuses the following needs:				
Needs	G- Global	N -Regional	R-Regional	L-Local
SD	Skill Development			
EM	Employability			
EN	Entrepreneurship			

Semester-wise Distribution of Marks and Credits:

Semester	Total Marks	Total Credits
I	600	22
II	600	19

OFFERED BY (I & II Semesters)

List of Courses Offered by Mathematics Department

Semester	Course Code	Course Name	Programme	T/P/ E	Ins. hrs	CIA	ES	Total Marks	Credit
I	23CFU04	Business Mathematics	All Commerce UG	T	5	25	75	100	4

II	23GEU15	GEC I: Business Statistics and Applications	All Commerce UG	T	5	25	75	100	3
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List of Courses Offered by Bio Science Department

Semester	Course Code	Course Name	Programme	T/P/ E	Ins. hrs	CIA	ES	Total Marks	Credit
I	23ANC01	ANCC-1 Environmental Studies	All UG	T	2	-	-	Completed	
II	23ANC09	ANCC-2 Value & Ethics: Waste Management	All UG	T	2	-	-	Completed	