

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 BANKING AND INSURANCE

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)

uates of B.Com Banking and Insurance programme will be able to:

the **knowledge** of Accounting and Finance concepts and functions in an integrated manner. (Cognitive)

financial, corporate, cost and management accounting concepts and taxation and auditing techniques to facilitate decision making, planning and **thinking skills**. (Cognitive)

operate principles and techniques to formulate **operational** solutions to the concerns of the organization, with planning, resourcing, allocation, appraisal and control. (Psychomotor Skills)

teamwork skills for effective collaboration to achieve diverse purposes. (Affective)

in an effective context. (Affective)

use of **IT related skills** in the use of word-processing, spreadsheets, software package applications, and in accessing online databases.

Elaborate accounting fundamentals and accounting specialization to find solutions to complex problems in business and **numeracy**. (Cognitive)

relevant financial accounting careers skills, applying both quantitative and qualitative knowledge to their future careers in business by (Affective)

accounting and financial concepts in the real time situations as a course of **lifelong learning**. (Affective)

have an **entrepreneurial** way of thinking that will allow them to identify and create business opportunities that may be commercialized successfully.

Sensitivity towards **ethical and moral issues** and have ability to address them in the course of business. (Affective)

| I. 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 | | √ | | |

VII. Curriculum Structure for B.Com Banking and Insurance

| II. PROGRAMME LEARNING OUTCOMES VS GRADUATE ATTRIBUTES VSTAXONOMY 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 | | | | | | | | | | | ✓ | | | ✓ |

III. ADDITIONAL PROGRAMME OUTCOMES (APOs)

Students will have an ability in the social intelligence with **Social Intelligent Quotient and Emotional Quotient (SIQ & EQ)**

Students will be trained in **virtual collaborative ability** to enhance learning retention and motivation and encourage knowledge sharing and will have **critical thinking and innovative skills** to stay competitive in their future careers and excel beyond the content knowledge (**CTI**)

will be provided with good digital footprint in the area of commerce and accounting in embarking lifelong learning techniques. (GDFP)

IV. PROGRAMME SPECIFIC OUTCOMES (PSO's)

op proficiency in the management and accounting area in decision making, planning and performance evaluation and implement organisation strategy.

cal skill set in the field of accounting, entrepreneurship and taxation with analytical and precision skills

professional course for higher education as a pathway of higher learning process.

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 | I | English Dept. | 4 | 3 | 100 |

| | | | | | | | |
|---|----------------------------------|--|----|-------------------|---|---|-----|
| | | English - I | | | | | |
| 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 | I | 4 | 4 | 100 |
| 2 | 23COU02/ 23CCU02 23CIU02/ 23BPU02/23CFU02/ 23CNU02/23CEU02/ 23CBA02/ 23CYU02 | Financial Accounting - I | I | 5 | 4 | 100 |
| 3 | 23COU03/23CCU03/ 23CIU03/ 23BPU03/23CFU03/ 23CNU03/23CEU03/ 23CBA03/23CYU03 | Introduction to Information Technology | I | 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 | II | 5 | 4 | 100 |
| 6 | 23COU06/23CCU06/ 23CIU06/ | Financial Accounting - II | II | 6 | 4 | 100 |

| | | | | | | |
|--|---|--|--|--|--|--|
| | 23BPU06/23CFU06/ 23CNU06/23CEU06/ 23CBA06/23CYU06 | | | | | |
|--|---|--|--|--|--|--|

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 | Business Statistics and Applications | II | Mathematics | 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 - TamilPozhil / 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 |
| 23CNU01 | DSC 1: Banking Theory and Practice | T | 3 | 4 | 25 | 75 | 100 | 4 | EM | G |
| 23CNU02 | DSC 2: Financial Accounting - I | T | 3 | 5 | 25 | 75 | 100 | 4 | EM | G |
| 23CNU03 | DSC-3 Introduction to Information Technology | T | 3 | 4 | 25 | 75 | 100 | 4 | EM | G |
| 23CNU04 | 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 |
| 23CNU05 | DSC 5: Organization and Management | T | 3 | 5 | 25 | 75 | 100 | 4 | EM/EN | G |
| 23CNU06 | DSC 6: 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

| Sem ester | Course Code | Course Name | Programme | T/P/E | Ins. hrs | CIA | ES | Total Marks | Credit |
|-----------|-------------|---|-----------------|-------|----------|-----|----|-------------|--------|
| I | 23CNU04 | 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 |

OFFERED TO(I & II Semesters)

List of Courses Offered to Bio-Science Department

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