

**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 2024-2025 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 diversify to newer markets. (Cognitive)</b>

<b>PLO 8</b>	<b>Progressively adopt and device leadership skills to work in multi-cultural environment of diversified businesses. (Affective)</b>
<b>PLO 9</b>	<b>Display the skills and principles of lifelong learning and contribute to the economic growth of a country. (Affective)</b>
<b>PLO 10</b>	<b>Emerge as export entrepreneurs by enhancing entrepreneurial skills, understanding the global opportunities and formulate strategies to cater the needs of global customers. (Affective)</b>
<b>PLO 11</b>	<b>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)</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	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 & III
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>	

#### 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	24COP01	Managerial Economics	I	5	4	100
2	24COP02	Corporate Accounting	I	6	4	100
3	24COP03	Financial Management	I	5	4	100
4	24COP04	Marketing Management	I	5	4	100
5	24COP05	Financial Markets and Institutions	I	5	4	100
6	24COP06	Practical- Financial Journalism	I	4	2	100
7	24COP07	Business Policy and Strategies	II	5	4	100
8	24COP08	Strategic Cost Management	II	6	4	100
9	24COP09	Management Information System	II	5	4	100
10	24COP10	Practical -Computerized Accounting	II	4	2	100
11	24COP11 /24IBP11	Internship Training	III	-	4	100

12	24COP12	Management Accounting	III	6	4	100
13	24COP13	Direct Taxes	III	6	4	100
14	24COP14/ 24IBP15	Research Proposal	III	5	4	50
15	24COP15/ 24IBP14	Research Methodology	III	6	4	100
16	24COP16	Accounting Standards and Information Systems	IV	6	4	100
17	24COP17/ 24IBP16	Goods and Services Tax and Customs Law of India	IV	6	4	100
18	24COP18/ 24IBP20	Research Project	IV	5	4	50
19	24COP19	Case Study Paper - Business Case Study – Practical	IV	4	2	50
20	24COP20	Open Book System - Financial Statement Analysis	IV	4	2	50
<b>Total</b>					<b>72</b>	<b>1800</b>

### Project Work

Project Work is phased into two phases. Phase I in third semester and Phase II in fourth semester

#### Phase I – Research Proposal

The Phase I of the Project Work is assessed by Internal marks.

The split-up of the marks are as follows:

	<b>Marks</b>
Selection of Research Problem	10
Review of Literature	10
Research Design	15
Finalization of Data Collection Tools	<u>15</u>
<b>Total Marks</b>	<b><u>50</u></b>

#### Project Work & Viva Voce

##### Phase II – Research Report Submission

The Phase II of the project work is assessed by the Externals during the Viva Voce to be conducted during the End of the fourth semester.

	<b>Marks</b>
Pilot Study (Reliability & Validity testing)	5
Analysis, Findings & Suggestions	10
Report	10
External Viva Voce*	<u>25</u>
<b>Total Marks</b>	<b><u>50</u></b>

The student has to complete the entire report with three reviews in the department.

\*The assessment will happen with External Viva Voce with a maximum of 25 marks.

#### Framework and Flow

S.No	Description & Flow	Remarks
1.	Cover Page	Logo of College
2.	Certificate	Supervisor, HoD and Dean
3.	Declaration	Student
4.	Acknowledgement	
5.	Chapter I	<ul style="list-style-type: none"> <li>• Introduction and Background</li> <li>• Operational Definition</li> <li>• Problem Statement</li> <li>• Purpose Statement</li> <li>• Objectives of the study</li> <li>• Limitations and Delimitations</li> </ul>
6.	Chapter II	Literature Review <ul style="list-style-type: none"> <li>• Themes</li> <li>• Conceptual Framework</li> <li>• Literature Gap</li> </ul>
7.	Chapter III	Research Methodology
8.	Chapter IV	Results & Discussion
9.	Chapter V	Findings, Suggestions & Conclusion
10.	References	APA Referencing style latest edition to be followed(2022)
11.	Bibliography	APA Referencing style latest edition to be followed(2022)
12.	Appendices/Appendix	Questionnaire/Annual Report

#### Research Schedule

S.No	Description	Review & Remarks by Supervisor
1.	Literature Review Phase I	
2.	Problem Statement, Purpose Statement, Objectives	
3.	Literature Review Phase II	
4.	Research Methodology	
5.	Literature Review Phase III	
6.	Results & Discussion	
7.	Findings, Suggestions & Conclusion	

## 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	24COP21	Option I - Marketing – Brand Management	II	5	4	100
	24COP22	Option I – Finance – Portfolio Management				
2	24COP23	Option II – Marketing – Service Marketing	III	5	4	100
	24COP24	Option II – Finance – International Finance				
3	24COP25	Option III – Marketing – International Marketing	IV	5	4	100
	24COP26	Option III – Finance – Derivatives Market				
<b>Total</b>					<b>12</b>	<b>300</b>

### 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	24GEP04	Quantitative Techniques	II	5	4	100
II	24GEP08	Practical- Predictive Software Analysis	III	2	2	50
<b>Total</b>					<b>6</b>	<b>150</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.

#### 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.

## 5. Case Study Paper (Business Case Study)

The mark distribution for case study is as follows:

Case Record	10 Marks
Case Analysis	40 Marks
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	50 Marks
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## 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
24COP01	<b>DSC-1:</b> Managerial Economics	T	5	3	25	75	100	4	EN	N
24COP02	<b>DSC-2:</b> Corporate Accounting	T	6	3	25	75	100	4	SD	N
24COP03	<b>DSC-3:</b> Financial Management	T	5	3	25	75	100	4	SD	N
24COP04	<b>DSC-4:</b> Marketing Management	T	5	3	25	75	100	4	EM	G
24COP05	<b>DSC-5:</b> Financial Markets and Institutions	T	5	3	25	75	100	4	EN	N
24COP06	<b>DSC-6:</b> Practical – Financial Journalism	P	4	4	40	60	100	2	SD / EM	G
<b>DTC I - Additional Credit Courses (NPTEL/ Coursera)</b>										
<b>Total</b>			<b>30</b>				<b>600</b>	<b>22</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			
24COP07	<b>DSC-7:</b> Business Policy and Strategies	T	5	3	25	75	100	4	EN	G
24COP08	<b>DSC-8:</b> Strategic Cost Management	T	6	3	25	75	100	4	SD	N
24COP09	<b>DSC-9:</b> Management Information System	T	5	3	25	75	100	4	EM	G
24COP10	<b>DSC-10:</b> Practical – Computerized Accounting	P	4	3	40	60	100	2	EM	N
24COP21/ 24COP22	<b>DSE-1:</b> Option I – <b>Marketing</b> - Brand Management <b>Finance</b> - Portfolio Management	T	5	3	25	75	100	4	EM	N
24GEP04	<b>GEC-1:</b> 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>22</b>		
Semester III										
Course Code	Course Title	T/P	Ins. Hrs/week	Examination				Credits	SD/EM/EN	L/R/N/G
				Dur. Hrs	CIA	ES	Total Marks			
24COP11/ 24IBP11	<b>DSC-11:</b> Internship Training	P	-	-	-	100	100	4	SD	N
24COP12	<b>DSC-12:</b> Management Accounting	T	6	3	25	75	100	4	SD	N
24COP13	<b>DSC-13:</b> Direct Taxes	T	6	3	25	75	100	4	SD	N
24COP14/ 24IBP15	<b>DSC-14:</b> Research Proposal	P	5	-	50	-	50	4	SD	N
24COP15/ 24IBP14	<b>DSC-15:</b> Research Methodology	T	6	3	100	-	100	4	EN	G
24COP23/ 24COP24	<b>DSE-2:</b> Option II – <b>Marketing</b> - Service Marketing <b>Finance</b> - International Finance	T	5	3	25	75	100	4	EM	G
24GEP08	<b>GEC II:</b> Practical – Predictive Software analysis	P	2	3	20	30	50	2	EM	G
<b>Total</b>			<b>30</b>				<b>600</b>	<b>26</b>		

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
24COP16	<b>DSC-16:</b> Accounting Standards and Information Systems	T	6	3	25	75	100	4	EM	N
24COP17 / 24IBP16	<b>DSC-17:</b> Goods and Services Tax and Customs Law of India	T	6	3	25	75	100	4	EM	N
24COP18 / 24IBP20	<b>DSC-18:</b> Research Project	P	5	-	-	50	50	4	SD	N
24COP19	<b>DSC-19:</b> Case Study Paper – Business Case Study – Practical	P	4	3	-	50	50	2	SD	G
24COP20	<b>DSC-20:</b> Open Book System – Financial Statement Analysis	P	4	3	20	30	50	2	SD	N
24COP25 / 24COP26	<b>DSE-3:</b> Option III – <b>Marketing</b> - International Marketing <b>Finance</b> - Derivatives Market	T	5	3	25	75	100	4	EM	G
<b>DTC III – Paper Publications / Book Publications</b>										
<b>Total</b>			<b>30</b>				<b>450</b>	<b>20</b>		
<b>Total</b>							<b>2250</b>	<b>90</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 IV			

#### 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	22
II	600	22
III	600	26
IV	450	20
<b>Total</b>	<b>2250</b>	<b>90</b>

## 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	24GEP31	Fundamentals of Accounting	M.Sc. SS	T	4	3	25	75	100	4