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 BUSINESS PROCESS SERVICES

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.ComBusiness Process Services programme will be able to:

theknowledgeofAccountingandFinanceconceptsandfunctionsinanintegratedmanner.(Cognitive)

ancial,corporate,costandmanagementaccountingconceptsandtaxationandauditingtechniquestofacilitatedecisionmaking,plann nkingskills.(Cognitive)

crateprinciplesandtechniquestoformulateoperationalsolutionstothe sconcerned,withplanning,resourcing,allocation,appraisalandcontrol.(Psychomotor Skills)

eamworkskillsforeffectivecollaborationtoadhocdiversepurposes.(Affective)

effectivecontext.(Affective)

geofITrelatedskillsintheuseofword-processing,spreadsheets,software packageapplications, andinaccessing onlinedatabases

eaccountingfundamentalsandaccountingspecializationtofind solutionstocomplexproblemsin business enterprisesthrough nu

erelevantfinancialaccountingcareerskills,applyingbothquantitativeandqualitativeknowledgetotheirfuturecareersinbusinessby e)

accountingandfinancialconcepts intherealtimesituationsas acourseoflifelonglearning.(Affective)

eanentrepreneurialwayofthinkingthatwillallowthemtoidentifyandcreatebusinessopportunitiesthatmaybecommercializedsucces

SensitivitytowardsethicalandmoralissuesandhaveabilitytoaddressthemineCourseofbusiness.(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.ComBusiness Process Services
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II. PROGRAMME LEARNING OUTCOMES VS GRADUATE ATTRIBUTES VSTAXONOMY OF VERBS	Graduate Attributes											Blooms		
PLO	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)

tudentswillhaveanabilityinthesocialintelligencewith SocialIntelligentQuotientandEmotionalQuotient(**SIQ& EQ**)

tudentswillbetrainedin virtualcollaborativeability toenhancelearningretentionandmotivationandencourageknowledgesharingan

willhave criticalthinkingandinnovativeskills tostaycompetitiveintheirfuturecareersand excelbeyond thecontentknowledge(**CTI**)

willbeprovidedwith gooddigitalfootprint intheareaofcommerceandaccountingin embarkinglifelong learningtechniques.(**GDFP**)

IV. PROGRAMME SPECIFIC OUTCOMES (PSO's)

op proficiency in the management and accounting area in decision making,planningandperformancer
lateandimplementorganisationstrategy.

calskillsetinthefieldofaccounting,entrepreneurshipandtaxationwithanalyticaland precisionskills

eprofessionalcourseforhighereducationasapathwayofhigherlearningprocess.

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	I	4	4	100
2	23COU02/ 23CCU02 23CIU02/23CPU02/ 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/ 23BPU06/23CFU06/ 23CNU06/23CEU06/ 23CBA06/23CYU06	Financial Accounting - II	II	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	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.

S. No.	Course Code	Course Name
**Part IV- ANCC**		
**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.

S. No.	Course Code	Course Name
**Part V – ANCC 3- Extension Activities**		
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
23BPU01	**DSC 1:** Banking Theory and Practice	T	3	4	25	75	100	4	EM	G
23 BPU 02	**DSC 2:** Financial Accounting - I	T	3	5	25	75	100	4	EM	G
23BPU03	**DSC-3** Introduction to Information Technology	T	3	4	25	75	100	4	EM	G
23BPU04	**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
23BPU05	**DSC 5:** Organization and Management	T	3	5	25	75	100	4	EM/ EN	G
23BPU06	**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

Seme ster	Course Code	Course Name	Programme	T/P/E	Ins. hrs	CIA	ES	Total Marks	Credit
I	23BPU04	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 toBio-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	