

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 Corporate Secretaryship

(I to VI Semester)

for 2024-25 admitted Students

DEPARTMENT OF COMMERCE



**SRI KRISHNA ARTS AND SCIENCE COLLEGE
COIMBATORE – 641008**

DEPARTMENT OF COMMERCE

(2024-2025)

I. PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

Graduates from the B.Com Corporate Secretaryship Programme are expected to achieve the following 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)

The Graduates of B.Com Corporate Secretaryship programme will be able to:

PLO1	Knowledge:(Cognitive) Describe the knowledge of Accounting and Finance concepts and functions in an integrated manner.
PLO2	Critical Thinking Skills:(Cognitive) Apply financial, corporate, cost and management accounting concepts and taxation and auditing techniques to facilitate decision making, planning and control through critical thinking skills .
PLO3	Practical Skills:(Psychomotor) Demonstrate principles and techniques to formulate operational solutions to the problems concerned, with planning, resourcing, allocation, appraisal and control.
PLO4	Teamwork Skills:(Affective) Develop team work skills for effective collaboration to ad hoc diverse purposes.
PLO5	Communication Skills:(Affective) Compare effective oral and written communication skills in the professional context.
PLO6	Digital Skills:(Affective) Use a range of IT related skills in the use of word-processing, spreadsheets,

	software package applications, and in accessing online databases
PLO7	Numeracy Skills:(Cognitive) Elaborate accounting fundamentals and accounting specialization to find solutions to complex problems in business enterprises through numeracy .
PLO8	Leadership Skills:(Affective) Formulate relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business by leading a team .
PLO9	Lifelong Learning Skills:(Affective) Apply the accounting and financial concepts in the real time situations as a course of lifelong learning .
PLO10	Entrepreneurial Skills:(Affective) Compare an entrepreneurial way of thinking that will allow them to identify and create business opportunities that may be commercialized successfully.
PLO11	Ethics & Professional Skills:(Affective) Integrate Sensitivity towards ethical and moral issues and have ability to address them in the course of business.

III. 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											√			√

	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		√		

IV. 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)

V. 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.

VI. Mapping of PEOs with PSOs

	PSO 1	PSO 2	PSO 3
PEO 1	√		√
PEO 2		√	
PEO 3			√
PEO 4		√	

VIII. Curriculum Structure for B. Com Corporate Secretaryship

Course Components, Credits & Marks Distribution

Part No	Group	Basic Structure: Distribution of Courses	Number of Courses	Total Marks	Total Credits
I - IV	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	2	Completed	
V		ANCC III – Audit Non-Credit Courses	1		
-	7	Drive Through Courses (DTCs) – (SWAYAM-NPTEL, Coursera, any courses certified by statutory bodies, etc.)	Any number	-	Additional Credits
Total				4000	140

Group 1. Ability Enhancement Courses (AECs)(10 Courses)– Part (I–IV)

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	Marks	Credits
1	24AEC01/ 24AEC07/ 24AEC11	AEC Part I: Language I Tamil-I - Tamil Vanam -I/ Hindi – I/ French – I	I	Language	5	100	3
2	24AEC21	AEC Part II: English-I: Basic Business Communication	I	English	5	100	3
3	24AEC03/ 24AEC08/ 24AEC12	AEC Part I: Language – II Tamil II - Tamil Vanam - II/ Hindi – II/ French – II	II	Language	5	100	3
4	24AEC23	AEC Part II: English – II: Advanced Business Communication	II	English	5	100	3
5	24AEC38	AEC Part III: Academic Skills for Commerce and Management	II	Commerce	2	100	2
6	24AEC55	AEC Part III: Ethics and Values in Business	III	Commerce	2	100	1
7	24AEC83	AEC Part IV: Communication Enhancement Course : Communication Excellence	IV	English	2	100	1
8	24AEC48	AEC Part III: Comprehensive Project for Commerce	IV	Commerce	-	100	4

9	24AEC75	AEC Part III: Business Research Methods	V	Commerce	5	100	3
10	24AEC81/ 24AEC82	AEC Part IV: Spoken Hindi/ Spoken Tamil	V	Language	2	100	1
Total						1000	24

Group 2. Discipline Specific Courses (DSCs)(15 Courses) – Part III

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	Marks	Credits
1	24CUG01	Banking Theory Law and Practice	I	4	100	4
2	24CUG02	Financial Accounting - I	I	5	100	4
3	24CUG03	Business Mathematics	I	5	100	4
4	24CUG04	Introduction to Information Technology	II	5	100	4
5	24CUG05	Financial Accounting - II	II	6	100	4
6	24CUG06	Organization and Management	III	4	100	4
7	24CUG07	Marketing and Market Research	III	4	100	4
8	24CUG08	Corporate Accounting	III	6	100	4
9	24CUG09	Cost Accounting	IV	5	100	4
10	24CUG10	Computerized Accounting - Practical	IV	5	100	4
11	24CUG11	Business Law	IV	5	100	4
12	24CUG12	Income Tax Law and Practice	V	6	100	4
13	24CUG13	Management Accounting	VI	5	100	4
14	24CUG14	Indirect Taxes	VI	5	100	4
15	24CUG15	Major Project - Project Work	VI	5	100	4
Total					1500	60

Project Work

During the Sixth semester each student should undertake a project work and submit the report. A guide will be allotted to each student by the Department. A student can select any research topic in discussion with the guide. The project report shall be subject to internal evaluation followed by a Viva-Voce. The project should be demonstrated at the time of examination.

Internal Evaluation:

Reviews (3)	– 60 Marks
Report	– 20 Marks
Attendance	– 20 Marks
Total	– 100 Marks will be converted to 40 (Internal) Marks

End Semester Viva-Voce will be conducted for 60 Marks.
(Dissertation - 40 Marks & Viva-voce - 20 Marks)

Group 3. Discipline Specific Elective (DSEs) (10 Courses) – Part III

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 one course from two courses each in the list of following DSEs.

S. No.	Course Code	Course Title	Ownership Department	Contact Hours	Marks	Credits
1	24CUG42	Corporate and Other Laws - I	Commerce	5	100	4
	24CUG43	Company Law and Secretarial Practice - I	Commerce			
2	24CYU01	Intellectual Property Laws	Commerce	5	100	4
	24CUG44	Economic and Commercial Laws	Commerce			
3	24CUG18	Artificial Intelligence in Business	Commerce	5	100	4
	24CUG19	E – Commerce	Commerce			
4	24CUG45	Corporate and Other Laws – II	Commerce	5	100	4
	24CUG46	Company Law and Secretarial Practice - II	Commerce			
5	24CUG20	Industrial Exposure Training	Commerce	4 Weeks	100	4
6	24CUG21	Statistical Application – Practical	Commerce	5	100	4
	24CUG22	Computational Finance using Spread Sheet – Practical	Commerce			
7	24CUG34	Corporate Finance	Commerce	5	100	4
	24CUG23	International Finance	Commerce			
8	24CUG24	Financial Management	Commerce	5	100	4
	24CUG25	Behavioural Finance	Commerce			
9	24CYU02	Securities Law	Commerce	5	100	4
	24CYU03	Capital Market	Commerce			
10	24CUG27	Security Analysis and Portfolio Management	Commerce	5	100	4
	24CUG39	Financial Derivatives	Commerce			

Industrial Exposure Training (IET)

Students can opt for Industrial Exposure Training during fifth semester for a period of 4 weeks. The Continuous Internal Assessment mark distribution for IET is as follows:

Component	Mode of Conduct	Project Coverage	Marks
3 Reviews	Presentation	Phase by Phase	60
Work Diary	Written	Phase by Phase	20
Report	Submission	Entire Process	20
Total			100*

*100 Marks will be converted to 40 (Internal) Marks

The end semester examination of the Industrial Exposure Training will be given based on the report and viva-voce for 60 marks, conducted by the Department.

Report:40 Marks

Viva-voce: 20 Marks

Group 4. Generic Elective Courses (GECs)(4 Courses)– Part III

Generic Elective Courses are interdisciplinary in nature. They are additional courses based on expertise, specialization, requirements, scope, and need of the department.

Sl. No.	Course Code	Course Title	Semester	Ownership Department	Contact Hours	Marks	Credits
1	24GEU62	Business Economics	I	Commerce	4	100	3
	24GEU63	Macro Economics					
2	24GEU19	Business Statistics and Applications	II	Mathematics	5	100	3
	24GEU20	Applied Statistics for Commerce					
3	24GEU69	Brand Management	III	Management	4	100	3
	24GEU70	Services Marketing					
4	24GEU64	Business Intelligence	V	Commerce	4	100	3
	24GEU65	Business Strategy and Technology					
Total						400	12

Group 5. Skill Enhancement Courses(SECs) (2 Courses) – Part IV

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

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

S.No	Course Code	Course Title	Ownership Department
1.	24SEC07	Banking Operation System - Practical	Commerce
2.	24SEC08	Secretarial Practice - Workshop	Commerce
3.	24SEC09	Income Tax Filling - Practical	Commerce
4.	24SEC10	EXIM Documentation Filling - Practical	Commerce
5.	24SEC11	Costing - Practical	Commerce
6.	24SEC12	Advertising - Practical	Commerce

Group 6. Audit Non-Credit Courses (ANCC)– Part IV & V

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 Semesters I and II.

Part IV- ANCC			
S. No.	Course Code	Course Title	Ownership Department
ANCC 1 (Semester I)			
1	24ANC01	Environmental Studies	Bioscience
ANCC 2 - Values & Ethics (Semester II)			
2	24ANC02	Human Rights	Social Work
3	24ANC03	Women's Rights	Social Work
4	24ANC04	Yoga for Human Excellence	Psychology
5	24ANC05	Indian Culture and Heritage	English
6	24ANC06	Introduction to Cyber Security	Computer Science
7	24ANC07	Consumer Protection	Commerce
8	24ANC08	Constitution of India	Commerce
9	24ANC09	Waste Management	Bioscience
10	24ANC10	Sustainable Development Goals	Management

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

Part V- ANCC		
ANCC 3 - Extension Activities		
S. No.	Course Code	Course Name
1	24ANC11	National Service Scheme
2	24ANC12	National Cadet Corps
3	24ANC13	Youth Red Cross
4	24ANC14	Red Ribbon Club
5	24ANC15	Rotaract Club
6	24ANC16	Sports
7	24ANC17	Association Activities
8	24ANC18	Club Activities

Group 7.

i) Drive-Through Courses (DTCs) 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 4/3/2 credits per course will be given on submission of certificate.

1. Coursera
2. NPTEL
3. Any courses certified by statutory bodies.

ii) Drive-Through Course (DTC – III)

Internship Training/Mini Project/ Spoken Tutorial/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 V 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	Ins. Hrs/Week	ESE Dur. Hrs	CIA Marks	ES Marks	Total Marks	Credits	SD/EM/EN	L/R/N/G
24AEC01/ 24AEC07/ 24AEC11/	AEC 1:Language I Tamil-I-Tamil Vanam - I/ Hindi – I/ French – I	T	5	3	25	75	100	3	SD	L/ R/ N/ G
24AEC21	AEC 2: English-I: Basic Business Communication	T	5	3	25	75	100	3	SD	G
24CUG01	DSC 1 Banking Theory Law and Practice	T	4	3	25	75	100	4	EM	G
24CUG02	DSC 2 Financial Accounting - I	T	5	3	25	75	100	4	EM	G
24CUG03	DSC 3 Business Mathematics	T	5	3	25	75	100	4	SD/ EM	G
24GEU62/ 24GEU63	GEC 1 Business Economics Macro Economics	T	4	3	25	75	100	3	EN	G
24ANC01	ANCC1 (NF2F) Environmental Studies	T	2	-	-	-	Completed		SD	G
Drive Through Course I: Additional Credit Courses							Additional Credits			
Total			30				600	21		
Semester II										
Course Code	Course Title	T/P/E	Ins. Hrs/Week	ESE Dur. Hrs	CIA Marks	ES Marks	Total Marks	Credits	SD/EM/EN	L/R/N/G
24AEC03/ 24AEC08/ 24AEC12	AEC 3: Language – II Tamil-II-Tamil Vanam-II/ Hindi – II/ French – II	T	5	3	25	75	100	3	SD	L/ R/ N/ G
24AEC23	AEC 4: English – II: Advanced Business Communication	T	5	3	25	75	100	3	SD	G
24AEC38	AEC 5 Academic Skills for Commerce and Management	P	2	-	100	-	100	2	SD/ EM	G
24CUG04	DSC4 Introduction to Information Technology	T	5	3	25	75	100	4	EM	G
24CUG05	DSC5 Financial Accounting - II	T	6	3	25	75	100	4	EN	G
24GEU19/ 24GEU20	GEC2 Business Statistics Applications / Applied Statistics for Commerce	T	5	3	25	75	100	3	SD/ EM	G
24ANC02/ 24ANC03/ 24ANC04/ 24ANC05/ 24ANC06/	ANCC2 (NF2F) Human Rights/ Women’s Rights/ Yoga for Human Excellence/ Indian Culture and Heritage/ Introduction to Cyber Security/	T	2	-	-	-	Completed		SD	G

24ANC07/ 24ANC08/ 24ANC09/ 24ANC10	Consumer Protection/ Constitution of India/ Waste Management/ Sustainable Development Goals									
Drive Through Course II: Additional Credit Courses							Additional Credits			
Total			30				600	19		
Semester III										
Course Code	Course Title	T/P/E	Ins. Hrs/Week	ESE Dur. Hrs	CIA Marks	ES Marks	Total Marks	Credits	SD/EM/EN	L/R/N/G
24AEC55	AEC 6 Ethics and Values in Business	T	2	2	25	75	100	1	EN	N
24CUG06	DSC 6 Organization and Management	T	4	3	25	75	100	4	EN	G
24CUG07	DSC 7 Marketing and Market Research	T	4	3	25	75	100	4	SD	N
24CUG08	DSC 8 Corporate Accounting	T	6	3	25	75	100	4	SD/EM	N
24CUG42/ 24CUG43	DSE1 Corporate and Other Laws - I/ Company Law and Secretarial Practice - I	T	5	3	25	75	100	4	SD/EM/EN	N
24CYU01/ 24CUG44	DSE2 Intellectual Property Laws / Economic and Commercial Laws	T	5	3	25	75	100	4	SD/EM/EN	N
24GEU69/ 24GEU70	GEC 3 Brand Management / Services Marketing	T	4	3	25	75	100	3	EM	G
Total			30				700	24		
Semester IV										
Course Code	Course Title	T/P/E	Ins. Hrs/Week	ESE Dur. Hrs	CIA Marks	ES Marks	Total Marks	Credits	SD/EM/EN	L/R/N/G
24AEC83	AEC 7 Communication Enhancement Course: Communication Excellence	T	2	2	100	-	100	1	SD	G
24AEC48	AEC 8 Comprehensive Project for Commerce	P	-	3	100	-	100	4	SD/EM/EN	G
24CUG09	DSC 9 Cost Accounting	T	5	3	25	75	100	4	SD/EM/EN	G
24CUG10	DSC 10 Computerized Accounting – Practical	P	5	3	40	60	100	4	SD/EM	N
24CUG11	DSC 11 Business Law	T	5	3	25	75	100	4	SD	N
24CUG18/ 24CUG19	DSE 3 Artificial Intelligence in Business / E-Commerce	T	5	3	25	75	100	4	EN	G
24CUG45/ II /	DSE 4 Corporate and Other Laws – II /	T	5	3	25	75	100	4	SD/EM/EN	N

24CUG46	Company Law and Secretarial Practice - II									
24SEC01C	SEC 1 Talent Management Course – Career Guidance	T	3	3	50	-	50	2	SD	N
Total			30				750	27		
Semester V										
Course Code	Course Title	T/P/E	Ins. Hrs/Week	ESE Dur. Hrs	CIA Marks	ES Marks	Total Marks	Credits	SD/EM/EN	L/R/N/G
24AEC81/ 24AEC82	AEC10 Spoken Hindi / Spoken Tamil	T	2	3	100	-	100	1	SD	L/R/N/G
24CUG20	DSE 5 Industrial Exposure Training	-	4 Weeks	-	40	60	100	4	EM	G
24AEC75	AEC 9 Business Research Methods	T	5	5	25	75	100	3	SD/EM/EN	G
24CUG12	DSC 12 Income Tax Law and Practice	T	6	3	25	75	100	4	SD/EM	N
24CUG21 / 24CUG22	DSE 6 Statistical Application – Practical / Computational Finance using Spread Sheet – Practical	P	5	3	40	60	100	4	SD/EM/EN	G
24CUG34 / 24CUG23	DSE 7 Corporate Finance / International Finance	T	5	3	25	75	100	4	EM	G
24GEU64/ 24GEU65	GEC 4 Business Intelligence / Business Strategy and Technology	T	4	3	25	75	100	3	SD/EM/EN	G
24SEC07/ 24SEC08/ 24SEC09/ 24SEC10/ 24SEC11/ 24SEC12	SEC 2 Banking Operation System – Practical / Secretarial Practice – Workshop / Income Tax – Practical / EXIM Documentation Filing – Practical / Costing Practical / Advertising - Practical	P	3	-	50	-	50	2	SD/EM/EN	G
Drive Through Course III – Internship Training /Mini Project/Spoken Tutorial							Completed			
Total			30				750	25		
Semester VI										
Course Code	Course Title	T/P/E	Ins. Hrs/Week	ESE Dur. Hrs	CIA Marks	ES Marks	Total Marks	Credits	SD/EM/EN	L/R/N/G
24CUG13	DSC 13 Management Accounting	T	5	3	25	75	100	4	SD/EM	N
24CUG14	DSC 14 Indirect Taxes	T	5	3	25	75	100	4	SD/EM/EN	G
24CUG15	DSC 15 Major Project - Project Work	P	5	3	40	60	100	4	EN	G
24CUG24/	DSE 8 Financial Management /	T	5	3	25	75	100	4	SD/EM/	N

24CUG25	Behavioural Finance								EN		
24CYU02/ 24CYU03	DSE 9 Securities Law / Capital Market	T	5	3	25	75	100	4	SD/ EM/ EN	G	
24CUG27/ 24CUG39	DSE 10 Security Analysis and Portfolio Management / Financial Derivatives	T	5	3	25	75	100	4	SD/ EM/ EN	G	
24ANC11/ 24ANC12/ 24ANC13/ 24ANC14/ 24ANC15/ 24ANC16/ 24ANC17/ 24ANC18	ANCC 3 Extension Activities National Service Scheme / National Cadet Corps / Youth Red Cross / Red Ribbon Club / Rotaract Club / Sports / Association Activities / Club Activities	-	-	-	-	-	Grade	-	SD	G	
Total			30				600	24			
Total							4000	140			
Drive-Through Courses (DTCs): Courses offered in Coursera OR NPTEL 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	
SD	Skill Development
EM	Employability
EN	Entrepreneurship
L	Local
R	Regional
N	National
G	Global

Semester-wise Distribution of Marks and Credits

Semester	Total Marks	Total Credits
I	600	21
II	600	19
III	700	24
IV	750	27
V	750	25
VI	600	24
Total	4000	140

OFFERED BY**List of Courses Offered by Mathematics Department**

Semester	Course Code	Course Name	Programme	T/P/E	Ins. hrs	CIA	ES	Total Marks	Credit	SD/EM/EN	L/R/N/G
I	24CUG03	Business Mathematics	All UG Commerce	T	5	25	75	100	4	SD/EM	G
II	24GEU19/ 24GEU20	Business Statistics Applications / Applied Statistics for Commerce	All UG Commerce	T	5	25	75	100	3	SD/EM	G

List of Courses Offered by Management Department

Semester	Course Code	Course Name	Programme	T/P/E	Ins. hrs	CIA	ES	Total Marks	Credit	SD/EM/EN	L/R/N/G
III	24GEU69	Brand Management	All UG Commerce	T	4	25	75	100	3	EM	G
III	24GEU70	Services Marketing	All UG Commerce	T	4	25	75	100	3	EM	G