University of Madras

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[Est. 1857, State University, NAAC 'A++' Grade, CGPA 3.59, NIRF 2019 Rank: 20]
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Postgraduate Programme
M.Com. (General)

Curriculum and Syllabus
(with effect from the Academic Year 2023-24)

June 2023

Learning Outcome Based Curriculum Framework

Note: The Board of Studies is designed the syllabus for Master of Commerce (General) based on Learning Outcomes Based Curriculum Framework as prescribed by UGC

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M.Com., GENERAL

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Programme Objectives:

The M.Com. Post Graduate Degree program encompasses advancements in the fields of finance, marketing, management, accounting, law, taxation, entrepreneurship, organisational behaviour, computer applications, research, etc., to equip students with indepth knowledge and skills required to cope with the dynamics of the constantly changing business environment and technological upgradations.

This program provides the framework to enhance the learner's acumen, logical and analytical thinking through mandatory internships and research projects which facilitates industry exposure, ensuring job readiness and confidence to become job providers.

TANSCHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK FOR POSTGRADUATE EDUCATION	
Programme	**M.COM GENERAL**
Programme Code	
Duration	**PG - Two Years**
Programme Outcomes (Pos)	**PO1: Problem Solving Skill** Apply knowledge of Management theories and Human Resource practices to solve business problems through research in Global context. **PO2: Decision Making Skill** Foster analytical and critical thinking abilities for data-based decision-making. **PO3: Ethical Value** Ability to incorporate quality, ethical and legal value-based perspectives to all organizational activities. **PO4: Communication Skill** Ability to develop communication, managerial and interpersonal skills. **PO5: Individual and Team Leadership Skill** Capability to lead themselves and the team to achieve organizational goals. **PO6: Employability Skill** Inculcate contemporary business practices to enhance employability

	skills in the competitive environment.
	PO7: Entrepreneurial Skill
	Equip with skills and competencies to become an entrepreneur.
	PO8: Contribution to Society
	Succeed in career endeavors and contribute significantly to society.
	PO 9 Multicultural competence
	Possess knowledge of the values and beliefs of multiple cultures and a global perspective.
	PO 10: Moral and ethical awareness/reasoning
	Ability to embrace moral/ethical values in conducting one's life.
Programme Specific Outcomes (PSOs)	**PSO1 – Placement** To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions. **PSO 2 - Entrepreneur** To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations. **PSO3 – Research and Development** Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development. **PSO4 – Contribution to Business World** To produce employable, ethical and innovative professionals to sustain in the dynamic business world. **PSO 5 – Contribution to the Society** To contribute to the development of the society by collaborating with stakeholders for mutual benefit.

METHODS OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test	**25 Marks**
	Assignments / Snap Test / Quiz	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	**75 Marks**
Total		**100 Marks**
METHODS OF ASSESSMENT		
Remembering (K1)	- The lowest level of questions require students to recall information from thecourse content - Knowledge questions usually require students to identify information in the textbook.	
Understanding (K2)	- Understanding of facts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words. - The questions go beyond simple recall and require students to combine datatogether	
Application (K3)	- Students have to solve problems by using / applying a concept learned in theclassroom. - Students must use their knowledge to determine a exact response.	
Analyze (K4)	- Analyzing the question is one that asks the students to break down somethinginto its component parts. - Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations.	
Evaluate (K5)	- Evaluation requires an individual to make judgment on something. - Questions to be asked to judge the value of an idea, a character, a work of art,or a solution to a problem. - Students are engaged in decision-making and problem – solving. - Evaluation questions do not have single right answers.	
Create (K6)	- The questions of this category challenge students to get engaged in creative andoriginal thinking. - Developing original ideas and problem solving skills	

PROGRAMME OUTCOMES (PO) - PROGRAMME SPECIFIC OUTCOMES (PSO) MAPPING

PROGRAMME SPECIFIC OUTCOMES (PSO)					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
PSO1	3	3	3	3	3
PSO2	3	3	3	3	3
PSO3	3	3	3	3	3
PSO4	3	3	3	3	3
PSO5	3	3	3	3	3

Level of Correlation between PO's and PSO's
(Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

Assign the value
1 – Low
2 – Medium
3 – High
0 – No Correlation

Credit Distribution for PG Programme in Commerce

M.Com. (General)

First Year

Semester I

Course	Credit	Hours per Week
413C1A: Core I - Business Finance	4	6
413C1B: Core II - Digital Marketing	4	6
413C1C: Core III - Banking and Insurance	4	6
Elective I – 413E1A: Security Analysis and Portfolio Management **(or)** 413E1B: Operations Research	4	6
Elective II 413E1C: Labour Laws **(or)** 413E1D: Strategic Human Resource Management	4	6
Total	20	30

Semester II

Course	Credit	Hours per Week
413C2A: Core IV - Strategic Cost Management	5	6
413C2B: Core V - Corporate Accounting	5	6
413C2C: Core VI - Setting up of Business Entities	4	6
Elective III 413E2A: Business Ethics and Corporate Sustainability **(or)** 413E2B: Audit and Due Diligence	3	4
Elective IV 413E2C: Rural and Agricultural Marketing **(or)** 413E2D: Logistics and Supply Chain Management	3	4
413S2A: SEC-I - Advertising and Media Management	2	4
Internship/Industrial Activity (Credits)	-	-
Total	22	30

Second Year

Semester III

Course	Credit	Hours per Week
513C3A: Core VII - Tax Planning and Management	5	6
513C3B: Core VIII - Research Methodology	5	6
513C3C: Core IX - Advanced Cost and Management Accounting	5	6
513C3D: Core X - Computer Applications in Business	4	6
Elective V 513E3A: Strategic Management **(or)** 513E3B: International Financial Management	3	3
513S3A: SEC-II - Stock Market Operations	2	3
513S3B: Internship/Industrial Activity (Credits)	2	-
Total	26	30

Semester IV

Course	Credit	Hours per Week
513C4A: Core XI - Corporate and Economic Laws	5	6
513C4B: Core XII - Human Resource Analytics	5	6
513C4C: Project with Viva	7	10
Elective VI 513E4A: Organisational Behaviour **(or)** 513E4B: Insolvency Law and Practice	3	4
513S4A: Skill Enhancement/Professional Competency Consumer Behaviour	2	4
513V4A: Extension Activity	1	-
Total	**23**	**30**
Total (Semester I to IV) credits	**91**	