



**Shrimathi Devkunvar Nanalal Bhatt Vaishnav  
College for Women (Autonomous)**

Owned and Managed by Cork Industries Charities Trust  
Affiliated to University of Madras - Re-Accredited with 'A+' Grade by NAAC  
Chromepet Chennai-600044



## **DEPARTMENT OF ACCOUNTING & FINANCE**

### **M.Com Accounting & Finance**

#### **CHOICE BASED CREDIT SYSTEM (CBCS)**

**&**

#### **LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK (LOCF)**

**2023-2025 Batch**

## **M.COM ACCOUNTING & FINANCE**

### **PROGRAMME OUTCOMES (PO)**

After completion of the programme, the student will be able to

<b>PO1</b>	Identify and analyze the complex problems reaching substantiated conclusions using domain knowledge.
<b>PO2</b>	Apply investigative research, specialize in problem identification, formulate research design, utilise analytical tools, draw valid inferences and provide suggestions leading to nation building initiatives.
<b>PO3</b>	Strengthen professional ethics and career planning with systematic building of intrapersonal and interpersonal skills to participate in the intellectual Diasporas.
<b>PO4</b>	Establish oneself as a self-reliant, empowered individual to have an inclusive, healthy and compassionate understanding towards life and society.
<b>PO5</b>	Equipped with technical / managerial expertise to innovate and critically analyse various attributes which constitute pivotal issues in a multidisciplinary scenario.
<b>PO6</b>	Emergence as innovators and pioneers to create new avenues of employment catering to the global trends as well as demands.

### **PROGRAMME SPECIFIC OUTCOMES (PSO)**

The students at the time of graduation will

<b>PSO1</b>	Develop skills for analysing the business data, application of relevant analysis, and problem solving in functional areas such as finance, business strategy, equity markets and taxation etc.
<b>PSO2</b>	Keep pace with the dynamic industrial changes and managerial practices by demonstrating technological, research, accounting and computing skills.
<b>PSO3</b>	Acquire comprehensive knowledge to pursue higher education and professional courses, also to infer attributes for research in academics and applied research for industry.

## **M.COM ACCOUNTING & FINANCE**

## CURRICULUM FRAMEWORK 2023 – 2025 Batch

SE M	PA RT	COURSE TYPE	COURSE CODE	COURSE TITLE	CRE DITS	HO UR S	CI A	ESE	TOT AL
I	I	Core Theory I	23PAFCT1001	Income Tax Law and Practice - I	4	6	40	60	100
I	I	Core Theory II	23PAFCT1002	Quantitative Techniques for Business Decisions	4	6	40	60	100
I	I	Core Theory III	23PAFCT1003	Digital Marketing	4	6	40	60	100
I	I	Core Practical I	23PAFCP1001	Computers in Business	4	6	40	60	100
I	I	Elective Theory I	23PAFET1001	Financial Markets and Institutions	3	6	40	60	100
I	II	Skill Based Elective	22PSSCS1001	Cyber Security	3		50	–	100
II	I	Core Theory IV	23PAFCT2004	Income Tax Law and Practice - II	4	6	40	60	100
II	I	Core Theory V	23PAFCT2005	Strategic Cost Management	4	6	40	60	100
II	I	Core Theory VI	23PAFCT2006	Setting up of Business Entities	4	6	40	60	100
II	I	Core Theory VII	20PAFCT2007	Research Methodology	4	6	40	60	100
II	I	Elective Theory II	23PAFET2002	Derivatives Market	3	6	40	60	100
II	II	Soft Skill	18MOOC2002	SWAYAM (MOOC)	4		50	–	100
II I	I	Core Theory VIII	23PAFCT3008	Business Finance	4	6	40	60	100
II I	I	Core Theory XI	23PAFCT3009	Indirect Taxes	4	6	40	60	100
II I	I	Core Theory VIII	23PAFCT3010	Corporate Accounting	4	6	40	60	100
II I	I	Elective Theory III COURSER A	24PAFET3A03/ 24PAFET3B03	Entrepreneurial Development/ Business Foundations	3	6	40	60	100
II I	I	Elective Theory IV COURSER A	24PAFET3A04/ 24PAFET3B04	Academic Writing/ Human Resource Management	3	6	40	60	100
II I	II	Skill Based Elective	18PSSRS3003	Research Skills	3		50	–	100

<b>II I</b>	<b>II</b>	INTERNSH IP	<b>18PAFIP300 1</b>	<b>Internship</b>	<b>2</b>		<b>4 0</b>	<b>60</b>	<b>100</b>
<b>I V</b>	<b>I</b>	Core Theory IX	<b>20PAFCT40 11</b>	<b>Business Analytics</b>	<b>4</b>	<b>6</b>	<b>4 0</b>	<b>60</b>	<b>100</b>
<b>I V</b>	<b>I</b>	Core Theory X	<b>23PAFCT40 12</b>	<b>Banking &amp; Insurance</b>	<b>4</b>	<b>6</b>	<b>4 0</b>	<b>60</b>	<b>100</b>
<b>I V</b>	<b>I</b>	Core Theory IX	<b>23PAFCT40 13</b>	<b>International Business</b>	<b>4</b>	<b>6</b>	<b>4 0</b>	<b>60</b>	<b>100</b>
<b>I V</b>	<b>I</b>	Core Project I	<b>20PAFPR40 01</b>	<b>Project and Viva voce</b>	<b>4</b>	<b>6</b>	<b>4 0</b>	<b>60</b>	<b>100</b>
<b>I V</b>	<b>I</b>	Core Elective Theory V COURSER A	<b>24PAFET4A 05/ 24PAFET4B 05</b>	<b>Digital Product Management/ Accounting for Decision Making</b>	<b>3</b>	<b>6</b>	<b>4 0</b>	<b>60</b>	<b>100</b>
<b>I V</b>	<b>II</b>	Soft Skill	<b>23PSECR40 04</b>	<b>Skill Enhancement- Coursera:</b>	<b>4</b>		<b>5 0</b>	<b>–</b>	<b>100</b>
				<b>TOTAL</b>	<b>91</b>	<b>1 8 0</b>			<b>2500</b>