

Department of Commerce

Manipal Academy of Higher Education, Manipal

Outcomes Based Education (OBE) Framework

Two Year full time Postgraduate Program

Master of Commerce

M.Com- Professional

NATURE AND EXTENT OF THE PROGRAM

The objective of the M.Com Programme is to develop commerce professionals with specialised skills and applied competencies in theoretical and practical knowledge of Accounting and Taxation, Banking Technology and supply chain and logistics. The aim of the Department of Commerce is to cater to the needs of industry and academia by training and equipping the postgraduate students with critical and cognitive thinking and problem-solving capabilities.

The commerce stream has witnessed a sea change over the past decades, especially in the area of professional accounting, Banking technology, and logistics and supply chain. Career options as domain experts in accounting and taxation, banking and logistics have emerged prominently in recent years. Department of Commerce has developed the syllabus of Master of Commerce with three specialisations focusing on banking technology, professional accounting, and logistics & supply chain as core competency areas. These areas of specialisation are backed by industry-focused syllabus approved by domain experts from industry and professional bodies. Students graduating from the Department of Commerce, MAHE develop the required competencies for the successful handling of trade and commerce-enabling students to cater to the ever-increasing demand for professionals in multinational companies. The different associations the department has engaged in are with ACCA, UK and mapped the curriculum of M.Com (Professional) with that of ACCA certification. M.Com (Banking Technology) students get practical training in banking software as part of their curriculum and M.Com (Logistics and Supply Chain) curriculum is designed in collaboration with the Confederation of Indian Industries (CII) Institute of Logistics, Chennai

PROGRAM EDUCATION OBJECTIVE (PEO)

The overall objectives of the Learning Outcomes-based Curriculum Framework (LOCF) for **M.Com program** are as follows.

PEO No	Education Objective
PEO 1	Impart higher-level knowledge and understanding of contemporary trends in commerce and business.
PEO 2	Equip the students to evaluate business operations with most recent skills on preparation and interpretation of financial statements with IFRS knowledge.
PEO 3	Prepare the students with research skills by teaching statistical methods and proficient use of various industry-accepted analytical software such as SPSS, E-Views for modelling and analysis of business data.
PEO 4	Facilitate the students to apply fundamental and financial analysis for investment decisions.
PEO 5	Enable students to demonstrate knowledge of Accounting Standards and International Financial Reporting Standards
PEO 6	Prepare the students to analyse and develop cost accounting practices for effective managerial decision making
PEO 7	Facilitate the students to exhibit the competency and skills to deal with Goods and Service Tax structure, planning, and modalities for its compliance
PEO 8	Provide guidance to students to plan and undertake research projects in their chosen domain in the dissertation module

GRADUATE ATTRIBUTES:

S No.	Attribute	Description
1	Disciplinary Knowledge	Knowledge of Banking, Accounts and Logistics theories. Acquiring knowledge of different dimensions of Audit, Supply chain and Economics by learning various tools in related areas of studies.
2	Understanding different subsets of digital marketing	Performance Management, Warehousing, Business Analysis, Corporate Reporting, Taxation, Corporate Reporting.
3	Measurable Skills and Industry-ready Professionals	Strengthening the abilities of a learner by skills, gaining knowledge of the present scenario of Banking Technology, Accountancy, Supply chain and acquiring certification in the domain subjects.
4	Effective and Influencing communication	Effective and Influencing Analytical ability to share thoughts, ideas and applied skills in various perspectives like written reports retail, communication, speech communication etc.
5	Leadership readiness/ Qualities	To make learners fluent in multiple facets of leadership. Creating the ability & enhancing the qualities to be an efficient leader. Cultivating key characteristics in learners, to be visionary leaders who can inspire the team to greatness.
6	Critical/ Reflective thinking & language efficiency	Critical/ Reflective thinking ability to employ critical and reflective thinking along with the ability to create the sense of awareness by practicing Governance, Risk and Ethics.
7	Technologically Efficient Professional	Capability to use various communication technologies and ability to use various software for reporting and operational efficiency in various forms for achieving maximum productivity.
8	Ethical Awareness	As a commerce learner, one has to understand the importance of ethical values and its application in professional life.
9	Lifelong Learning	Every graduate to be converted into lifelong learner and consistently update himself or herself with current knowledge, skills and technologies. Acquiring Knowledge and creating the understanding in learners that learning will continue throughout life.
10	Research-related Skills	A sense of inquiry and investigation for raising relevant and contemporary questions, synthesizing and articulating.
11	Cooperation/ Team work	Building a team, motivating and inspiring the team members to work up with cooperation to their utmost efficiency.

QUALIFICATIONS DESCRIPTORS

1. Demonstrate
 - (i) a systematic, extensive and coherent knowledge and understanding of an academic field of study as a whole and its applications, and links to related disciplinary areas/subjects of study; including a critical understanding of the established theories, principles and concepts, and of a number of advanced and emerging issues in the field of commerce and management;
 - (ii) Procedural knowledge that creates different types of professionals related to the accounting and reporting, supply chain management, banking products including research and development, teaching and government and public service;
 - (iii) Professional skills in the domain of Performance Management, Recovery Management, Trade Finance, Export & Import, Campus to Corporate, Sourcing Management, GST for Business, International Financial Reporting, including a critical understanding of the latest developments, and an ability to use established techniques in the domain of commerce and management.
2. Demonstrate comprehensive knowledge about materials, including current research, scholarly, and/or professional literature, relating to essential and advanced learning areas pertaining to the Banking, Accounts and Logistics field of study, and techniques and skills required for identifying problems and issues related.
3. Demonstrate skills in identifying information needs, collection of relevant quantitative and/or qualitative data drawing on a wide range of sources, analysis and interpretation of data using
4. Methodologies as appropriate to the subject(s) for formulating evidence based solutions and arguments
5. Use knowledge, understanding and skills for critical assessment of a wide range of ideas and complex problems and issues relating to the chosen field of study.
6. Communicate the results of studies undertaken in an academic field accurately in a range of different contexts using the main concepts, constructs and techniques of the commerce and management.
7. Address one's own learning needs relating to current and emerging areas of study, making use of research, development and professional materials as appropriate, including those related to new frontiers of knowledge.
8. Apply one's disciplinary knowledge and transferable skills to new/unfamiliar contexts and to identify and analyse problems and issues and seek solutions to real-life problems.

PROGRAM OUTCOMES: After successful completion of M.Com (Logistics and Supply Chain, Professional, Banking Technology) Students will be able to:

PO No	Attribute	Competency
PO 1	Domain knowledge	Apply the fundamental knowledge of Logistics and Supply Chain, Professional, Banking Technology.
PO 2	Problem analysis	Identify, formulate, and analyse complex marketing problems reaching substantiated conclusions using principles of marketing.
PO 3	Design/develop solutions	Design solutions for complex accountancy problems through analytical skills and designing solutions systematically.
PO 4	Conduct investigations of complex problems	Use research techniques and contemporary business knowledge including design of experiments, analysis and interpretation of business data, and synthesis of the information to provide valid conclusions.
PO 5	Modern tool usage	Create, select, and apply appropriate analytical techniques, resources, and IT tools.
PO 6	Business and society	Apply reasoning informed by the contextual knowledge to assess societal, health, safety, legal, and cultural issues and the consequent responsibilities relevant to the professional management practice.
PO 7	Environment and sustainability	Understand the impact of the business solutions in societal and environmental contexts, and demonstrate the knowledge of, and need for sustainable development.
PO 8	Ethics	Apply ethical principles and commit to professional ethics and responsibilities and norms of the business practice.
PO 9	Individual / Team work	Function effectively as an individual, and as a member or leader in diverse teams, and in multidisciplinary settings.
PO 10	Communication	Communicate effectively on complex business activities and solutions with the community and with society at large, such as, being able to comprehend and write effective reports and design documentation, make effective presentations, and give and receive clear instructions
PO 11	Project management and finance	Demonstrate knowledge and understanding of the financial management principles and apply these to evaluate new and existing projects for effective decision making.
PO 12	Life-long learning	Recognize the need for, and have the preparation and ability to engage in independent and life-long learning in the broadest context of technological change.

M.Com (Professional)

Semester: 1

First Year

Semester: 2

Subject Code	Subject Title	L	T	P	C	Subject Code	Subject Title	L	T	P	C
MCM601	Performance Management	3	0	0	3	MCM602	Financial Management	3	0	0	3
MCM603	Managerial Economics	3	0	0	3	MCMPR602	Governance, Risk and Ethics	5	1	0	6
MCM605	Research Tools and Techniques	3	0	0	3	MCMPR604	Corporate Reporting	3	0	0	3
MCMPR601	Professional Accounting and Reporting	3	0	0	3	MCMPR606	International Financial Reporting Standards	3	0	0	3
MCMPR603	Taxation	3	0	0	3	MCM604	Seminar- I	-	-	4	2
MCMPR605	Open Electives/MOOC* (Any One) Certificate Course	-	-	-	4	MCMPR608.1	Open Electives/MOOC* (Any One) Audit and Assurance**	-	-	-	4
						MCMPR608.2	Certification course				
Total		15	-	-	19	Total		13	1	6	21

*Open electives of MOOC are subject to availability. Additional Electives / Courses would be added to the list of electives from time to time as recommended by Academic Review Committee of the Department. ** **Mandatory subject for students registering for ACCA**

SECOND YEAR

Semester: 3

Semester: 4

Subject Code	Subject Title	L	T	P	C	Subject Code	Subject Title	L	T	P	C
MCMPR701	Advanced Financial Management	5	1	-	6	MCMPR702.1	Option-1 Dissertation / Internship (<i>16 weeks</i>)	-	-	-	12
MCMPR703	Business Analysis	3	-	-	3						
MCMPR705	Advanced Performance Management	4	1	2	6						
MCMPR707	Tally / Other financial / statistical software	-	-	6	3	MCMPR702.2	Option-2 Study Abroad				
MCM701	Seminar – II	-	-	4	2	MCMPR704	MOOC*	-	-	-	4
MCMPR709.1 MCMPR709.2	Open Electives / MOOC*(Any one) Advanced Corporate Reporting Certificate Course	-	-	-	4						
Total		12	2	12	24	Total		-	-	-	16

*Open electives of MOOC are Subject to availability. Additional Electives / Courses would be added to the list of electives from time to time as recommended by Academic Review Committee of the Department.

Total Credits = First year: 40 + Second year: 40 = 80 credits