

## Course Structure

### 1. Program Overview

The M. Com program at Jyothy Institute of Commerce and Management offers comprehensive professional education in commerce, focusing on **accounting, finance, taxation, and business management**. It builds strong analytical, critical thinking, and decision-making skills. The curriculum blends theory with practical exposure to prepare students for real-world business challenges. Graduates are equipped to analyse financial data and contribute effectively to organizational growth.

### 2. Program Highlights

At Jyothy Institute of Commerce and Management, the M.Com program is designed to go beyond traditional learning by combining academic excellence with practical exposure. The curriculum is industry-oriented, helping students build strong managerial and analytical skills to tackle real-world business challenges.

Students benefit from experienced faculty, hands-on training through workshops and projects, and a supportive learning environment with modern infrastructure. With a focus on affordability and career readiness, JICM prepares graduates for diverse opportunities in finance, accounting, taxation, corporate sectors, and higher education.

### 3. Curriculum & Academic Framework

M.Com program at Jyothy Institute of Commerce and Management is a two-year postgraduate course structured across four semesters, **offering specializations in Accounting & Taxation and Finance & Banking**. The program integrates skill-based learning through courses such as **SWAYAM, MSME, GST, and Payroll, ensuring practical industry relevance**. It also emphasizes hands-on training and active engagement in research-oriented activities, enabling students to build both professional competence and academic expertise.

### Credit to Hour Mapping

The BU framework uses a standardized formula to calculate credits, shifting the focus from "years studied" to "credits earned":

The M.Com program structured with a flexible credit system, where each semester carries approximately 24 to 26 credit points. Each course is designed such that one class corresponds to one credit point, ensuring a balanced academic workload. Over the four semesters, students complete an aggregate of around 100 credits, aligning with academic standards and industry expectations

## Assessment & Examination Scheme (IA vs. SEE)

The framework strictly enforces Outcome-Based Education (OBE) through a split grading system that prevents students from just cramming at the end of the year:

Assessment Type	Weightage (Theory)	Details
IA (Internal Assessment)	30 Marks	Continuous evaluation throughout the semester via attendance, tests, assignments, live seminars, and lab record submissions.
SEE (Semester End Exam)	70 Marks	The final written or practical examination conducted by Bengaluru University.
Total per Subject	100 Marks	

## 4. Teaching–Learning Process

- **Student-centric pedagogy** places learners at the core of the educational process, encouraging active participation, critical thinking, and independent learning. It focuses on personalized instruction, interactive methods, and continuous feedback to enhance student engagement and overall academic success.
- **ICT-enabled classrooms** integrate digital technologies such as multimedia tools, and online resources to enhance the teaching–learning experience. They promote interactive, engaging, and flexible learning environments that support better understanding and skill development among students.
- **Case-based & experiential learning** approach emphasizes learning through real-life case studies, simulations, and practical experiences, enabling students to apply theoretical concepts to real-world situations. It enhances problem-solving skills, decision-making abilities, and industry readiness.
- **Continuous internal assessment** involves regular evaluation through assignments, tests, presentations, and class participation throughout the semester. It ensures consistent learning, timely feedback, and holistic development of students beyond final examinations.

## 5. Skill Enhancement & Value Addition

Skill-based programs are integrated into the curriculum, including **GST, payroll management, Advanced Excel, SPSS, and Jamovi**, to equip students with practical and industry-relevant

competencies. These programs enhance analytical, technical, and employability skills, preparing students for diverse career opportunities.

## **6. Industry Interface & Experiential Learning**

Students actively participate in workshops, seminars, and conclaves to enhance their academic and professional exposure. The department also organizes national-level events such as IPR Conclave and HR Conclave, providing a platform for knowledge sharing and industry interaction.

## **7. Specializations & Electives**

The program offers specializations in Accounting & Taxation and Finance & Banking in accordance with Bangalore University guidelines. It is designed to provide in-depth domain knowledge and align with current academic and industry standards learning

## **8. Program Outcomes (POs)**

The programme outcomes focus on building strong financial and accounting expertise among students, ensuring they are well-equipped for professional roles. It enhances analytical thinking and problem-solving abilities essential for complex business environments. The programme also develops effective decision-making skills while emphasizing professional ethics and clear communication for overall career success.

## **9. Career Pathways**

### **Employment Opportunities after M.Com:**

An M.Com degree opens up diverse career opportunities in accounting, finance, banking, taxation, and corporate sectors. Graduates can work as accountants, financial analysts, auditors, tax consultants, and banking professionals in reputed organizations. Opportunities are also available in government sectors, insurance companies, and financial institutions. With strong analytical and managerial skills, students can progress into leadership and decision-making roles. Additionally, careers in academia and research are also viable options for those interested in teaching and further studies.

### **Professional Courses supported by M.Com:**

M.Com provides a strong foundation for pursuing professional courses such as Chartered Accountant (CA), Cost and Management Accountant (CMA), Company Secretary (CS), and MBA. It also supports certifications like CPA (Certified Public Accountant), CFA (Chartered Financial Analyst), ACCA (Association of Chartered Certified Accountants), and CFP (Certified Financial Planner). These courses enhance specialization, global recognition, and career advancement opportunities in finance and commerce domains.

## **10. Achievements & Recognition**

The M.Com programme takes pride in the achievements of its students, particularly in the area of academic and professional development. Three students—Sonia, Rakshitha Sharma, and Dhanush—have successfully completed their teaching internship programme, demonstrating strong subject knowledge and teaching skills. They are currently contributing to academia as faculty members at Jyothy Evening College. Their accomplishment reflects the programme's commitment to preparing students for both industry and academic careers.

## **11. Admission Eligibility**

**Duration:** 2 Years (4 Semesters)

**Mode:** Regular

**Affiliation:** Bangalore University

**Recognised & Approved :**Govt. of Karnataka

**Eligibility:**Candidate eligibility shall be as per Bangalore University (BU) norms.