

PROGRAMME OUTCOMES, PROGRAMME SPECIFIC OUTCOMES & COURSE OUTCOMES

Faculty of Commerce and Management
KCES's Moolji Jaitha College (Autonomous), Jalgaon
(NEP 2020 Curriculum | Under Kavayitri Bahinabai Chaudhari North Maharashtra University,
Jalgaon)

PART I — BACHELOR OF COMMERCE (B.Com.)

Programme Outcomes (POs) — B.Com.

On successful completion of the Bachelor of Commerce programme, graduates will be able to:

- 1. Knowledge of Business Concepts** — Demonstrate a comprehensive understanding of core business disciplines including accounting, finance, economics, management, and commercial law.
- 2. Analytical and Problem-Solving Skills** — Apply analytical and critical thinking skills to identify and solve complex business problems using relevant data, tools, and techniques.
- 3. Communication and Interpersonal Skills** — Communicate effectively — both orally and in writing — in diverse professional and social contexts, and work collaboratively in team environments.
- 4. Ethical Awareness and Social Responsibility** — Recognise ethical dilemmas in business, apply principles of corporate social responsibility, and demonstrate integrity in professional conduct.
- 5. Global Business Perspective** — Understand the impact of globalisation on business, appreciate cultural diversity, and evaluate international trade and business practices.
- 6. Professional Development and Lifelong Learning** — Develop the skills, attitude, and self-discipline required for continuous professional growth, career advancement, and lifelong learning.

Programme Specific Outcomes (PSOs) — Major in Accountancy & Costing

Students who complete the B.Com. programme with a Major in Accountancy & Costing will additionally be able to:

- 1. Financial Accounting Proficiency** — Demonstrate a strong understanding of financial accounting principles; prepare, analyse, and interpret financial statements in accordance with applicable standards.
- 2. Cost and Management Accounting Skills** — Apply cost accounting techniques, budgeting, and cost analysis methods to support managerial decision-making and operational efficiency.
- 3. Auditing and Assurance Competence** — Explain auditing principles and techniques, apply ethical standards in audit engagements, and evaluate internal control systems.
- 4. Taxation Knowledge** — Understand the principles of direct and indirect taxation, relevant regulations, and effective tax planning strategies for individuals and businesses.

5. Accounting Information Systems Proficiency — Design and implement accounting information systems and utilise accounting software for accurate financial reporting and compliance.

6. Financial Management Awareness — Apply concepts of capital budgeting, investment decision-making, and working capital management to enhance organisational financial health.

Programme Specific Outcomes (PSOs) — Major in Business Management

Students who complete the B.Com. programme with a Major in Business Management will additionally be able to:

1. Leadership and Team Management — Demonstrate leadership skills, manage teams effectively, and foster a collaborative organisational culture.

2. Strategic Management Competence — Apply strategic management theories, analyse business environments, and develop strategies aligned with organisational goals.

3. Organisational Behaviour Understanding — Analyse individual and group behaviour within organisations, appreciate organisational culture, and manage workforce diversity.

4. Marketing Management Proficiency — Apply marketing concepts and strategies, conduct market research, and design effective marketing campaigns in dynamic environments.

5. Operations and Supply Chain Management — Understand operations management principles, process design, quality control, and inventory and supply chain optimisation.

6. Entrepreneurship and Innovation — Develop an entrepreneurial mindset, identify business opportunities, and apply innovative thinking to venture creation and growth.

Course Outcomes — FY B.Com. (First Year, NEP 2020)

Semester I

Course Code	Course Name	Course Outcomes (COs)
BCOM-DSC-111	Financial Accounting & Costing-I	1. Understand fundamental accounting concepts, principles, and the accounting equation. 2. Prepare journal entries, ledger accounts, and trial balance for business transactions. 3. Apply basic costing concepts and classify costs for manufacturing and service businesses. 4. Prepare final accounts of a sole proprietorship with necessary adjustments.
BCOM-DSC-112	Principles of Management	1. Explain the evolution and principles of management and the functions of management. 2. Describe planning, organising, staffing, directing, and controlling processes. 3. Apply classical and modern management theories to

		practical business situations. 4. Identify the role of a manager and develop basic managerial decision-making skills.
BCOM-DSC-113	Micro Economics-I	1. Understand the fundamental concepts and scope of microeconomics. 2. Analyse consumer behaviour using utility theory and indifference curve analysis. 3. Explain demand, supply, elasticity concepts, and market equilibrium. 4. Apply microeconomic tools to interpret basic market phenomena.

Semester II

Course Code	Course Name	Course Outcomes (COs)
BCOM-DSC-121	Financial Accounting & Costing-II	1. Prepare accounts for partnership firms including admission, retirement, and dissolution. 2. Apply cost sheet preparation and job costing techniques. 3. Analyse and interpret basic financial statements using ratio analysis. 4. Understand accounting for non-profit organisations and receipts & payments accounts.
BCOM-DSC-122	Business Laws	1. Understand the Indian Contract Act 1872 — essentials of a valid contract, void agreements. 2. Explain the Sale of Goods Act 1930 and consumer protection provisions. 3. Describe the Negotiable Instruments Act 1881 and types of negotiable instruments. 4. Apply legal principles to common business transactions and dispute resolution.
BCOM-DSC-123	Micro Economics-II	1. Explain production function, laws of production, and returns to scale. 2. Analyse cost concepts and cost curves in the short run and long run. 3. Describe market structures: perfect competition, monopoly, monopolistic competition, oligopoly. 4. Apply pricing and output determination theories under different market conditions.

Course Outcomes — SY B.Com. (Second Year, NEP 2020)

Semester III

Course Code	Course Name	Course Outcomes (COs)
BCOM-DSC-231	Corporate Accounting-I	1. Prepare accounts for issue, forfeiture, and re-issue of shares and debentures. 2. Understand final accounts of companies and apply provisions of Companies Act 2013. 3. Prepare cash flow statements as per Ind AS 7. 4. Analyse valuation of goodwill and shares of a company.
BCOM-DSC-232	Costing-I	1. Explain the scope and objectives of cost accounting and classify costs. 2. Prepare cost sheets and apply material, labour, and overhead accounting. 3. Apply process costing and equivalent production concepts. 4. Understand marginal costing, break-even analysis, and CVP relationships.
BCOM-DSC-233	Marketing and Advertising	1. Understand the concept, functions, and importance of marketing management. 2. Apply marketing mix (4Ps) and segmentation, targeting, positioning strategies. 3. Explain advertising objectives, media planning, and advertising effectiveness. 4. Analyse consumer behaviour and its impact on marketing strategy.
BCOM-DSC-234	Company Laws-I	1. Describe the nature, types, and formation process of a company under Companies Act 2013. 2. Explain Memorandum of Association, Articles of Association, and prospectus. 3. Understand share capital, debentures, and members' rights and liabilities. 4. Apply provisions relating to board meetings and resolutions.
BCOM-DSC-235	Macro Economics-I	1. Understand the scope, concepts, and circular flow in macroeconomics. 2. Explain national income accounting, methods of measurement, and related aggregates. 3. Analyse consumption function, investment function, and the multiplier effect. 4. Describe money supply, demand for money, and the role of the Reserve Bank of India.

Semester IV

Course Code	Course Name	Course Outcomes (COs)
BCOM-DSC-241	Corporate Accounting-II	1. Prepare accounts for amalgamation, absorption, and reconstruction of companies. 2. Understand liquidation of companies and the role of the liquidator. 3. Prepare consolidated financial statements for holding and subsidiary companies. 4. Apply Ind AS provisions for business combinations and segment reporting.
BCOM-DSC-242	Costing-II	1. Apply standard costing and variance analysis for managerial control. 2. Prepare flexible budgets and understand budgetary control systems. 3. Explain contract costing, service costing, and activity-based costing (ABC). 4. Apply costing techniques for pricing and profitability decisions.
BCOM-DSC-243	Production Management	1. Understand the scope of production management and the production planning process. 2. Apply plant layout, capacity planning, and materials management techniques. 3. Describe quality management systems, TQM principles, and statistical quality control. 4. Explain maintenance management, inventory control, and supply chain basics.
BCOM-DSC-244	Company Laws-II	1. Explain provisions relating to directors, their appointment, removal, and responsibilities. 2. Understand general meetings, voting, and resolutions under Companies Act 2013. 3. Describe accounts and audit requirements and NCLT/NCLAT provisions. 4. Apply corporate governance principles and SEBI listing requirements.
BCOM-DSC-245	Macro Economics-II	1. Analyse fiscal policy, government expenditure, taxation, and public debt management. 2. Explain international trade theories, balance of payments, and foreign exchange. 3. Describe economic growth models: Harrod-Domar, Solow, and Lewis models. 4. Evaluate the impact of globalisation, WTO, and regional economic integration on India.

Course Outcomes — TY B.Com. (Third Year, NEP 2020)

Semester V — Major in Accountancy & Costing

Course Code	Course Name	Course Outcomes (COs)
BCOM-DSCA-351	Advanced Accounting-I	1. Apply accounting for amalgamation, absorption, and reconstruction of companies. 2. Prepare financial statements including cash flow and segment reporting. 3. Handle liquidation accounting and role of the liquidator. 4. Consolidate financial statements for holding company and subsidiary.
BCOM-DSCA-352	Taxation Laws-I	1. Classify types of income and categories of assessee under the Income Tax Act. 2. Calculate income from salary: allowances, perquisites, deductions. 3. Compute income from house property and capital gains. 4. Calculate income from business/profession and apply tax planning strategies.
BCOM-DSCA-353	Principles of Auditing	1. Explain the meaning, objectives, and types of audit. 2. Design internal control systems and understand audit evidence and documentation. 3. Identify audit risk, materiality, and auditor responsibilities. 4. Understand audit of different entities including companies and non-profits.

Semester V — Major in Business Management

Course Code	Course Name	Course Outcomes (COs)
BCOM-DSCM-351	HRM-I	1. Explain the scope, evolution, and functions of Human Resource Management. 2. Demonstrate understanding of workforce planning, recruitment, selection, and training. 3. Evaluate leadership styles and motivation theories in organisational contexts. 4. Gain insights into compensation management and performance appraisal systems.
BCOM-DSCM-352	Fundamentals of Organisational Behaviour	1. Evaluate individual differences in behaviour and their impact on organisational performance. 2. Apply group dynamics, team building, and interpersonal communication in organisations. 3. Examine organisational design, culture, and climate.

		4. Formulate change management strategies and address resistance to change.
BCOM-DSCM-353	Business Environment	1. Understand the concept, dimensions, and significance of business environment. 2. Analyse the relationship between environmental factors and business decisions. 3. Evaluate the impact of economic, political, legal, and socio-cultural factors on business. 4. Assess the implications of globalisation and technological changes for Indian business.

Semester V — Major in Finance & Economics

Course Code	Course Name	Course Outcomes (COs)
BCOM-DSCF-351	Financial Markets and Institutions	1. Explain the structure and functions of the Indian financial system and money market. 2. Describe capital market instruments, mutual funds, and regulatory bodies (SEBI, RBI). 3. Analyse the role of financial institutions: banks, NBFCs, insurance companies. 4. Evaluate emerging trends and reforms in financial services in India.
BCOM-DSCF-352	Taxation Laws-I	1. Classify types of income and categories of assessee under the Income Tax Act. 2. Calculate income from salary: allowances, perquisites, deductions. 3. Compute income from house property and capital gains. 4. Calculate income from business/profession and apply tax planning strategies.
BCOM-DSCF-353	Insurance and Risk Management	1. Explain the concept of risk, insurance, and the risk management process. 2. Describe the principles and types of insurance: life, general, health. 3. Analyse the regulatory framework and structure of the Indian insurance industry. 4. Evaluate insurance products, pricing, and claims management practices.

Semester V — Discipline Specific Electives (Common)

Course Code	Course Name	Course Outcomes (COs)
BCOM-DSE-351(A)	Advanced Financial Management-I	1. Explain strategic financial management and long-term financial planning. 2. Describe modes of corporate growth: mergers, acquisitions, and takeovers. 3. Analyse financial restructuring and its impact on firm value. 4. Evaluate corporate governance frameworks and ethical financial practices.
BCOM-DSE-351(B)	Advanced Cost Accounting-I	1. Apply marginal costing for profit planning and pricing decisions. 2. Prepare and analyse budgets for operational planning and control. 3. Compute standard cost variances and investigate significant deviations. 4. Evaluate modern costing approaches: ABC, Life Cycle Costing, Target Costing.
BCOM-DSE-351(C)	Advanced Marketing Management-I	1. Acquaint with advanced marketing concepts and strategic marketing planning. 2. Apply marketing mix strategies in competitive and global markets. 3. Explore rural marketing challenges and the role of digital marketing. 4. Develop an understanding of international marketing and export promotion.
BCOM-DSE-351(D)	Advanced Economics and Banking-I	1. Apply economic theories to contemporary macroeconomic policy issues. 2. Evaluate the role and functions of commercial banks and the RBI. 3. Analyse credit creation, monetary policy, and banking sector reforms. 4. Assess financial regulations and their impact on banking and economic stability.

Semester VI — Major in Accountancy & Costing

Course Code	Course Name	Course Outcomes (COs)
BCOM-DSCA-361	Advanced Accounting-II	1. Apply royalty accounting and compute insurance claims for loss of stock and profit. 2. Prepare financial statements of banking companies as per Banking Regulation Act. 3. Analyse financial statements of educational institutions and co-operative societies. 4. Understand accounting standards applicable to specialised entities.
BCOM-DSCA-362	Taxation Laws-II	1. Explain the evolution, types, and constitutional framework of GST in India. 2. Identify the scope of supply, taxable events, and place/time of supply under GST. 3. Apply GST registration requirements, input tax credit, and GST computation. 4. Prepare and file GST returns: GSTR-1, GSTR-3B, and annual returns.
BCOM-DSCA-363	Indian Accounting and Taxation Traditions	1. Describe traditional Indian bookkeeping systems: Bahi-Khata and Lekha-Jokha. 2. Explain Hundi instruments and their role in traditional trade finance. 3. Analyse traditional taxation practices and revenue systems in historical India. 4. Evaluate the relevance of indigenous accounting practices for MSMEs today.
BCOM-DSCA-364	Business Entrepreneurship	1. Explain the concept, types, qualities, and functions of an entrepreneur. 2. Demonstrate idea generation, opportunity recognition, and business feasibility analysis. 3. Outline the steps involved in setting up a small or micro-enterprise. 4. Identify sources of finance and government schemes for entrepreneurial ventures.

Semester VI — Major in Business Management

Course Code	Course Name	Course Outcomes (COs)
BCOM-DSCM-361	HRM-II	1. Analyse the impact of leadership styles on employee performance and organisational climate. 2. Demonstrate knowledge of industrial relations, trade unions, and collective bargaining. 3. Evaluate HR ethics, corporate governance, and employee rights. 4. Explore emerging trends in HRM: AI in HR, remote work, DEI, and gig economy.
BCOM-DSCM-362	International Business Management	1. Determine the suitability and strategic rationale for international business expansion. 2. Develop market entry strategies and analyse global competitive environments. 3. Identify and circumvent trade barriers, tariffs, and non-tariff measures. 4. Understand cross-border documentation, incoterms, and international payment mechanisms.
BCOM-DSCM-363	Indian Business and Management Practices	1. Describe traditional Indian business structures, joint family firms, and community networks. 2. Explain human resource practices in community-based and family-owned businesses. 3. Analyse indigenous marketing networks and traditional distribution channels. 4. Evaluate the relevance of traditional Indian management values for modern MSMEs.
BCOM-DSCM-364	Business Entrepreneurship	1. Explain the concept, types, qualities, and functions of an entrepreneur. 2. Demonstrate idea generation, opportunity recognition, and business feasibility analysis. 3. Outline the steps involved in setting up a small or micro-enterprise. 4. Identify sources of finance and government schemes for entrepreneurial ventures.

Semester VI — Major in Finance & Economics

Course Code	Course Name	Course Outcomes (COs)
BCOM-DSCF-361	Security Analysis & Portfolio Management	1. Explain the investment environment, types of securities, and financial markets. 2. Analyse securities using risk-return framework, fundamental, and technical analysis. 3. Develop diversified portfolios using Modern Portfolio Theory (Markowitz model). 4. Evaluate portfolio performance using Sharpe, Treynor, and Jensen measures.
BCOM-DSCF-362	Taxation Laws-II	1. Explain the evolution, types, and constitutional framework of GST in India. 2. Identify the scope of supply, taxable events, and place/time of supply under GST. 3. Apply GST registration requirements, input tax credit, and GST computation. 4. Prepare and file GST returns: GSTR-1, GSTR-3B, and annual returns.
BCOM-DSCF-363	History of Indian Currency & Banking	1. Recognise the major eras of Indian coinage: ancient, medieval, colonial, and modern. 2. Describe the Hundi system and its role in indigenous finance and trade. 3. Explain the evolution of banking in India from Presidency Banks to modern RBI. 4. Analyse historical financial ethics and their influence on contemporary banking values.
BCOM-DSCF-364	Business Entrepreneurship	1. Explain the concept, types, qualities, and functions of an entrepreneur. 2. Demonstrate idea generation, opportunity recognition, and business feasibility analysis. 3. Outline the steps involved in setting up a small or micro-enterprise. 4. Identify sources of finance and government schemes for entrepreneurial ventures.

Semester VI — Discipline Specific Electives (Common)

Course Code	Course Name	Course Outcomes (COs)
BCOM-DSE-361(A)	Advanced Financial Management-II	1. Explain international financial management and exchange rate determination. 2. Describe the structure and instruments of foreign exchange markets. 3. Analyse foreign exchange risk and apply hedging strategies using derivatives. 4. Evaluate trade financing instruments: LC, export credit, forfaiting.
BCOM-DSE-361(B)	Advanced Cost Accounting-II	1. Describe integrated and non-integrated cost accounting systems. 2. Apply operating costing for transport, hotel, and hospital services. 3. Analyse activity-based costing (ABC) implementation and cost drivers. 4. Explain uniform costing, inter-firm comparison, and cost audit objectives.
BCOM-DSE-361(C)	Advanced Marketing Management-II	1. Acquaint with consumer behaviour concepts and decision-making processes. 2. Analyse buying behaviour models and cultural, social, personal influences. 3. Demonstrate marketing communication tools: advertising, PR, direct marketing, digital. 4. Apply consumer behaviour insights to product development and brand management.
BCOM-DSE-361(D)	Advanced Economics and Banking-II	1. Analyse economic development theories and their relevance to India. 2. Assess the impact of globalisation, WTO, and SDGs on the Indian economy. 3. Examine digital banking, FinTech innovations, and their regulatory challenges. 4. Evaluate international banking, exchange rate policies, and India's external sector.

PART II — MASTER OF COMMERCE (M.Com.)

Programme Outcomes (POs) — M.Com.

On successful completion of the Master of Commerce programme, graduates will be able to:

- 1. Advanced Business Knowledge** — Demonstrate advanced and integrated knowledge across core business disciplines including management, accounting, finance, economics, and information systems.
- 2. Research and Analytical Skills** — Apply advanced research methodologies, quantitative and qualitative techniques, and data-driven analysis to address complex business problems.
- 3. Strategic Thinking and Decision-Making** — Demonstrate strategic thinking, assess business risks, and develop and evaluate strategic plans for organisational success.
- 4. Leadership and Professional Development** — Exhibit leadership capabilities, manage diverse teams effectively, and commit to continuous professional learning and ethical conduct.
- 5. Business Communication and Presentation Skills** — Communicate complex business ideas clearly and persuasively through oral presentations, written reports, and professional correspondence.
- 6. Global Business Acumen** — Apply a global mindset to business analysis, understand international business practices, and navigate cross-cultural business environments.

Course Outcomes — M.Com. I (First Year, NEP 2020)

Semester I

Course Code	Course Name	Course Outcomes (COs)
MCOM-DSC-511	Strategic Management	1. Think strategically and analyse complex business situations using appropriate frameworks. 2. Apply SWOT, PESTEL, and Porter's Five Forces tools for environmental scanning. 3. Formulate corporate, business, and functional strategies aligned with organisational vision. 4. Evaluate strategy implementation and adapt to challenges of globalisation and digital disruption.
MCOM-DSC-512	Advanced Accountancy-I	1. Define and differentiate Accounting Standards (AS), IFRS, and Ind AS and their applicability. 2. Compute Economic Value Added (EVA), Gross Value Added (GVA), Net Value Added (NVA), and Market Value Added (MVA). 3. Apply hire-purchase accounting using Debtors Method and Stock & Debtors Method. 4. Prepare financial statements of insurance companies including revenue accounts and balance sheet.
MCOM-DSC-513	Information Systems for	1. Define information system components and classify types of information systems in organisations.

	Business	2. Identify information security threats, cybercrime categories, and security management strategies. 3. Summarise legal aspects of e-commerce including digital signatures and IT Act provisions. 4. Explain the application of information systems in accounting, finance, marketing, HR, and production.
MCOM-DSC-514	Application of Methods of Costing-I	1. Define and apply Single/Unit Costing and Output Costing for manufacturing firms. 2. Compute Economic Batch Quantity (EBQ) and batch cost for batch production scenarios. 3. Explain Contract Costing principles and calculate profit recognition on incomplete contracts. 4. Identify and apply the steps in Activity-Based Costing (ABC) and contrast with Traditional Costing.
MCOM-DSE-515(A)	Experiential Learning – Marketing	1. Identify marketing department structure and key marketing roles in organisations. 2. Conduct market research using primary and secondary data collection methods. 3. Apply digital marketing techniques and analyse social media marketing effectiveness. 4. Demonstrate readiness for marketing internships through applied project work.
MCOM-DSE-515(B)	Experiential Learning – Accounting & Taxation	1. Identify the structure and workflow of an accounting department in a business organisation. 2. Interpret financial statements and apply analytical tools for business insights. 3. Explain GST and income tax compliance procedures relevant to the workplace. 4. Demonstrate professional readiness and work ethics for the accounting profession.
MCOM-DSE-515(C)	Experiential Learning – Banking & Finance	1. Apply banking and financial concepts to real-world banking operations. 2. Demonstrate proficiency in digital banking platforms and financial technology tools. 3. Analyse banking operations and identify areas for service improvement. 4. Exhibit employability skills and professional conduct required in the banking and finance sector.
MCOM-DSC-516	Research Methodology	1. Describe the fundamentals of research, types of research, and the research process. 2. Design a research study with clear problem statement, objectives, and appropriate research design. 3. Perform statistical analyses including ANOVA and regression to interpret research data. 4. Prepare well-structured research reports conforming to academic and professional standards.

Semester II

Course Code	Course Name	Course Outcomes (COs)
MCOM-DSC-521	Case Studies in Strategic Management	1. Understand the scope, purpose, and methodology of case study analysis in strategic management. 2. Apply a structured, practical approach to diagnose business problems from real case scenarios. 3. Demonstrate knowledge of strategic management tools through case analysis.
MCOM-DSC-522	Advanced Accountancy-II	1. Convert the trial balance of a foreign branch and prepare consolidated accounts. 2. Prepare double accounts for public utility and electricity company financial statements. 3. Apply contract and lease accounting (finance and operating leases) under Ind AS 116. 4. Describe the scope and reporting requirements of forensic and environmental accounting.
MCOM-DSC-523	Research Techniques	1. Define applied research and distinguish between exploratory, descriptive, and causal designs. 2. Select appropriate data collection instruments and sampling methods for business research. 3. Apply statistical techniques including Chi-square tests, correlation, and regression analysis. 4. Write comprehensive research reports for academic publication and professional decision-making.
MCOM-DSC-524	Managerial Decision-making Techniques-I	1. Analyse decision environments: certainty, risk, and uncertainty using appropriate criteria. 2. Apply Operations Research (OR) techniques for managerial problem-solving. 3. Formulate and solve Linear Programming (LP) models using graphical and simplex methods. 4. Solve transportation and assignment problems using OR algorithms.
MCOM-DSE-525(A)	Marketing Management-I	1. Define advanced marketing concepts and marketing information systems. 2. Explain services marketing, service quality models, and customer relationship management. 3. Describe rural marketing challenges, distribution strategies, and the role of technology. 4. Summarise international marketing concepts, export procedures, and market entry strategies.
MCOM-DSE-525(B)	Business Taxation-I	1. Define key income tax concepts under the Income Tax Act 2025 and classify assessee types. 2. Identify salary components, allowances, and

		perquisites chargeable to tax. 3. Calculate income from house property and capital gains with applicable exemptions. 4. Compute total taxable income from all heads and determine tax liability for individuals.
MCOM-DSE-525(C)	Industrial & International Economics-I	1. Explain the scope and evolution of industrial economics and its analytical frameworks. 2. Identify market structures, cartelisation, mergers, and the role of dominant firms. 3. Apply pricing strategies in oligopolistic markets including price leadership models. 4. Evaluate the nature and impact of non-price competition and product differentiation.
MCOM-DSC-526	Internship / OJT	1. Apply theoretical knowledge acquired during the programme to real-world business problems. 2. Hone practical professional skills through industry exposure and supervised work experience. 3. Engage with industry professionals and build a professional network. 4. Solve complex business problems and present findings in a structured internship report.

Course Outcomes — M.Com. II (Second Year, NEP 2020)

Semester III

Course Code	Course Name	Course Outcomes (COs)
MCOM-DSC-611	Management Accounting-I	1. Explain the nature, scope, and tools of management accounting for decision-making. 2. Prepare management reports using budgets, variance analysis, and performance metrics. 3. Apply management accounting techniques: marginal costing, standard costing, and CVP analysis. 4. Evaluate divisional performance using ROI, RI, and balanced scorecard approaches.
MCOM-DSC-612	Advanced Accountancy-III	1. Apply consolidation accounting for complex group structures and inter-company transactions. 2. Prepare financial statements under Indian GAAP and Ind AS for different types of entities. 3. Analyse accounting for financial instruments, derivatives, and hedge accounting. 4. Evaluate segment reporting, earnings per share computation, and related disclosure norms.
MCOM-DSC-613	Entrepreneurship and Project Management	1. Explain the entrepreneurial process, ecosystem, and the role of innovation in new ventures. 2. Develop a business plan encompassing marketing,

		operations, and financial projections. 3. Apply project management techniques: network analysis (CPM/PERT), project scheduling. 4. Evaluate project feasibility and financing options including venture capital and angel funding.
MCOM-DSC-614	Applications of Techniques of Costing	1. Apply process costing with normal and abnormal loss, joint products, and by-products. 2. Determine transfer prices for inter-divisional transactions using various methods. 3. Apply throughput costing, back-flush costing, and value chain analysis. 4. Evaluate cost reduction, cost control programmes, and kaizen costing approaches.
MCOM-DSE-615(A)	Marketing Management Elective (Sem III)	1. Analyse advanced consumer behaviour models and purchasing decision frameworks. 2. Apply integrated marketing communication (IMC) and brand equity management strategies. 3. Evaluate digital marketing analytics and performance measurement tools. 4. Develop and critique marketing strategies for diverse sectors and global markets.
MCOM-DSE-615(B)	Business Taxation Elective (Sem III)	1. Apply advanced provisions of the Income Tax Act for corporate and partnership taxation. 2. Understand tax deduction at source (TDS/TCS) provisions and advance tax computation. 3. Analyse GST compliance, input tax credit reconciliation, and anti-profiteering measures. 4. Evaluate tax planning strategies and tools for tax-efficient business structuring.
MCOM-DSE-615(C)	Economics Elective (Sem III)	1. Analyse industrial policy evolution, industrial licensing, and MSME promotion in India. 2. Evaluate the economics of FDI, industrial location theory, and special economic zones. 3. Examine international trade theories: comparative advantage, Heckscher-Ohlin model. 4. Assess India's trade policy, export performance, and regional trade agreements.
MCOM-DSC-616	Research Project-I	1. Identify a business research problem and formulate research objectives and hypotheses. 2. Conduct a literature review and design the research methodology. 3. Collect primary/secondary data and apply appropriate statistical analysis tools. 4. Prepare and present a research project report in the prescribed academic format.

Semester IV

Course Code	Course Name	Course Outcomes (COs)
MCOM-DSC-621	Management Accounting-II	1. Apply advanced management accounting tools: life cycle costing, target costing, and benchmarking. 2. Use activity-based management (ABM) and value-chain analysis for strategic cost management. 3. Evaluate strategic investment decisions using capital budgeting under uncertainty. 4. Analyse the role of management accounting in mergers, acquisitions, and restructuring.
MCOM-DSC-622	Advanced Accountancy-IV	1. Prepare consolidated accounts for complex group structures including associates and joint ventures. 2. Apply accounting for business combinations and demergers under Ind AS 103. 3. Analyse current reporting requirements for related-party transactions and cash flow statements. 4. Evaluate the impact of Ind AS adoption on financial reporting and stakeholder communication.
MCOM-DSC-623	Modern Retail Management	1. Explain the evolution, formats, and key drivers of retail industry growth in India. 2. Analyse retail location strategies, store layout, and visual merchandising techniques. 3. Apply retail pricing, inventory management, and supply chain strategies. 4. Evaluate e-retailing, omnichannel retail, and the impact of technology on retail operations.
MCOM-DSE-625(A)	Marketing Management Elective (Sem IV)	1. Apply strategic marketing planning and portfolio management models. 2. Analyse competitive intelligence and develop competitive marketing strategies. 3. Evaluate CRM systems and loyalty programme design for customer retention. 4. Develop comprehensive marketing plans integrating digital and traditional channels.
MCOM-DSE-625(B)	Business Taxation Elective (Sem IV)	1. Apply provisions relating to assessment, appeals, and dispute resolution under the IT Act. 2. Understand tax treaties, double taxation avoidance agreements (DTAAs), and transfer pricing. 3. Analyse international taxation concepts: permanent establishment, royalties, FTS. 4. Evaluate ethical dimensions of tax planning and corporate tax responsibility.

MCOM-DSE-625(C)	Economics Elective (Sem IV)	1. Analyse monetary and fiscal policy coordination for macroeconomic stabilisation. 2. Evaluate the role of international financial institutions: IMF, World Bank, WTO. 3. Examine India's external debt, forex reserves, and balance of payments management. 4. Assess sustainable development strategies and the economics of environmental policy.
MCOM-DSC-626	Research Project-II	1. Complete and refine the research project initiated in Sem III. 2. Apply advanced statistical or qualitative analysis techniques to the collected data. 3. Critically evaluate findings and draw evidence-based conclusions with managerial implications. 4. Present and defend the research project before an academic evaluation committee.

Note: POs are applicable to all students of the programme. PSOs are applicable to students who opt for the respective Major. COs are defined at the course (paper) level and are mapped to the relevant POs and PSOs.