

PROGRAMME OUTCOMES, PROGRAMME SPECIFIC OUTCOMES & COURSE OUTCOMES

Faculty of Commerce & Management — KCES's Moolji Jaitha College
(Autonomous), Jalgaon

NEP 2020 — NEP 24 Pattern (w.e.f. 2024-25)

PART I — Bachelor of Commerce (B.Com.) — NEP 24 Pattern

Programme Outcomes (POs) — B.Com.

- 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: Accountancy & Costing

- 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: Business Management

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.

Programme Specific Outcomes (PSOs) — Major: Finance & Economics

1. Financial Analysis and Valuation — Apply quantitative methods, ratio analysis, and valuation models to assess the financial health and worth of business entities for informed decision-making.

2. Banking and Financial Services Knowledge — Demonstrate sound understanding of banking operations, financial markets, and the regulatory framework governing financial services in India.

3. Corporate Finance Competence — Apply capital structure theories, cost of capital computations, dividend models, and capital budgeting techniques for effective corporate financial decision-making.

4. Macroeconomic Policy Analysis — Analyse macroeconomic indicators, fiscal and monetary policies, and international economic developments and their implications for business and investment.

5. Risk Management Skills — Identify financial risks, evaluate risk-return trade-offs, and apply basic financial instruments and principles for managing exposure in investment and financing decisions.

6. FinTech and Digital Finance Awareness — Demonstrate awareness of financial technology innovations, digital payment systems, and emerging trends shaping Indian and global financial services.

Course Outcomes — F.Y. B.Com. (NEP 24) Semester I (w.e.f. 2024-25)

Course Code	Course Name	Course Outcomes (COs)
BCOM-DSC-111	Financial Accounting & Costing-I	1. Acquire knowledge of Accounting Standards in India, with focus on AS-1 (Disclosure of Accounting Policies) and AS-10 (Property, Plant and Equipment). 2. Acquire skill of accounting for joint venture transactions and piecemeal distribution of cash on dissolution of partnership firms. 3. Account for conversion of a partnership firm into a limited company. 4. Understand elements of cost and develop skill of preparing detailed cost sheets, quotations, and tenders.
BCOM-DSC-112	Principles of Management	1. Define and explain the nature, importance, functions, roles, skills, and levels of management, including the evolution of management thought. 2. Apply knowledge of essential management functions — planning, organizing, staffing, directing, and controlling — to business situations. 3. Demonstrate essential managerial skills and balance Mintzberg's managerial roles in contemporary contexts. 4. Address contemporary management challenges including digital transformation, globalization, diversity, change management, and ethical responsibility; understand current trends in sustainable management, technology, and entrepreneurship.
BCOM-DSC-113	Micro Economics-I	1. Understand and apply demand and supply analysis to relevant economic issues. 2. Understand and analyse the concepts of cost and revenue in business contexts. 3. Apply economic models to examine current economic issues and evaluate policy options. 4. Understand the concepts of the indifference curve and production decisions under constraints.

Course Outcomes — F.Y. B.Com. (NEP 24) Semester II (w.e.f. 2024-25)

Course Code	Course Name	Course Outcomes (COs)
BCOM-DSC-121	Financial Accounting & Costing-II	1. Prepare Fixed Income-bearing Investment accounts using cost price and face value methods. 2. Acquire skill of accounting for Consignment, Inter-Departmental transfers, and branch transactions. 3. Prepare Financial Statements from incomplete records using Single-Entry System. 4. Develop skill of accounting for Materials as an element of Cost and maintaining necessary procurement and stores documents.
BCOM-DSC-122	Business Laws	1. Grasp the sources, classifications, and importance of business laws in the Indian legal framework. 2. Identify and understand the essentials of valid contracts and remedies available for breach of contract. 3. Apply legal provisions to commercial transactions governed by the Sale of Goods Act, 1930 and the Negotiable Instruments Act, 1881. 4. Understand legal frameworks for partnerships, Limited Liability Partnerships (LLPs), and consumer protection mechanisms under Indian law.
BCOM-DSC-123	Micro Economics-II	1. Understand the nature, types, and characteristics of market structures and competitive environments. 2. Understand and analyse the causes and consequences of different market structures — perfect competition, monopoly, monopolistic competition, and oligopoly. 3. Apply economic models to examine current economic issues and evaluate relevant policy options. 4. Understand the determination of price, output, and equilibrium under various forms of market competition.

Course Outcomes — S.Y. B.Com. (NEP 24) Semester III (w.e.f. 2025-26)

Major: Accountancy & Costing

Course Code	Course Name	Course Outcomes (COs)
BCOM-DSCA-231	Corporate Accounting-I	1. Gain insight of company statutory records, registers, and compliance requirements under the Companies Act, 2013. 2. Apply accounting principles for issue, allotment, calls, forfeiture, re-issue of shares; issue and redemption of debentures, and buyback of shares. 3. Account for underwriting of shares and determine commission and liability of underwriters. 4. Prepare financial statements of public trusts under the Maharashtra Public Trusts Act, 1950.
BCOM-DSCA-232	Costing-I	1. Calculate Labour costs using various remuneration methods including time rate, piece rate, and incentive / bonus plans. 2. Classify overheads into appropriate categories (manufacturing, administration, selling, distribution) for cost ascertainment. 3. Allocate and apportion factory overheads to cost centres systematically and identify the causes of under- and over-absorption. 4. Compute accurate overhead recovery rates including machine hour rate, labour hour rate, and direct labour percentage basis.

Major: Business Management

Course Code	Course Name	Course Outcomes (COs)
BCOM-DSCM-231	Marketing and Advertising	1. Understand the evolution, scope, and importance of marketing functions and processes in the modern business environment. 2. Analyse market segmentation, targeting, and positioning strategies to reach the right audience effectively. 3. Identify and evaluate the role of different advertising types within the marketing mix, and assess their economic and social impacts. 4. Demonstrate awareness of ethical issues in advertising and recent trends including influencer marketing, AI-driven marketing, and user-generated content (UGC).
BCOM-DSCM-232	Company Law-I	1. Demonstrate a comprehensive understanding of company law, types of companies, and the regulatory environment under the Companies Act, 2013. 2. Apply legal principles to company formation scenarios including incorporation procedure and legal formalities. 3. Critically analyse the contents and significance of Memorandum of Association, Articles of Association, and company prospectuses. 4. Navigate legal requirements for prospectus drafting and securities issuance in both public and private companies.

Major: Finance & Economics

Course Code	Course Name	Course Outcomes (COs)
BCOM-DSCF-231	Fundamentals of Financial Management	1. Explain the core functions and objectives of financial management and its inter-relationship with other functional areas of management. 2. Compute present and future values of single amounts and annuities and apply the time value of money to financial decisions. 3. Analyse financial statements using ratio analysis and trend analysis to assess organisational financial performance. 4. Apply fund flow analysis and working capital management techniques for efficient management of short-term financial resources.
BCOM-DSCF-232	Principles of Banking & Financial Services	1. Explain the fundamental concepts, functions, and structure of banking and financial services in India. 2. Apply banking concepts to understand the role of banks and financial institutions in the economy. 3. Analyse the overview of financial services including insurance, mutual funds, leasing, and factoring. 4. Explain financial inclusion initiatives, digital banking, and RBI's role in promoting inclusive growth.

Minor in Finance

Course Code	Course Name	Course Outcomes (COs)
BCOM-MINF-231	Macroeconomics-I	1. Understand the basic foundations, scope, and significance of macroeconomics as a discipline. 2. Learn and apply key macroeconomic concepts including national income, aggregate demand, and aggregate supply. 3. Gain knowledge of theories of output and employment, consumption function, and investment function including the multiplier. 4. Understand the demand for money, supply of money, and their relationship with national income and economic activity.
BCOM-MINF-232	Introduction to Public Economics	1. Understand the role, scope, and significance of public finance in a mixed economy. 2. Analyse taxation systems, principles of taxation, and public revenue mechanisms in India. 3. Evaluate patterns of public expenditure and principles of public debt management. 4. Apply concepts of fiscal policy, budgetary processes, and government financial management to contemporary issues.

Course Outcomes — S.Y. B.Com. (NEP 24) Semester IV (w.e.f. 2025-26)

Major: Accountancy & Costing

Course Code	Course Name	Course Outcomes (COs)
BCOM-DSCA-241	Corporate Accounting-II	1. Prepare Financial Statements of co-operative credit societies in accordance with applicable regulations. 2. Prepare Financial Statements of companies as per the Companies Act, 2013 and relevant Accounting Standards. 3. Determine and account for profits earned before and after incorporation of a company. 4. Develop ability to value goodwill and shares of a company using various methods (Capitalisation, Annuity, Super Profit).
BCOM-DSCA-242	Costing-II	1. Prepare job costing statements, track job-specific costs, and solve practical problems in job order production. 2. Compute batch costs, determine economic batch quantity (EBQ), and manage batch production efficiency. 3. Calculate contract costs, assess profit or loss on incomplete contracts, and apply the stage-of-completion method. 4. Apply process costing methodology including handling normal losses, abnormal losses, and abnormal gains.

Major: Business Management

Course Code	Course Name	Course Outcomes (COs)
BCOM-DSCM-241	Production Management	1. Understand the scope, objectives, and importance of production management in a manufacturing organisation. 2. Gain insight into plant location decisions, plant layout types, product design, and development processes. 3. Develop skill of managing inventory effectively to control production costs and ensure uninterrupted operations.
BCOM-DSCM-242	Company Laws-II	1. Differentiate between member and shareholder and explain the various modes of acquiring and terminating membership. 2. Identify types of directors, their legal positions, appointment procedures, removal, powers, and duties

		under the Companies Act, 2013. 3. Understand the roles, responsibilities, and regulatory requirements for key managerial personnel (KMP) including MD, CEO, CFO, and CS. 4. Interpret procedures for company meetings, types of resolutions, maintenance of statutory books, and MCA reporting obligations.
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Major: Finance & Economics

Course Code	Course Name	Course Outcomes (COs)
BCOM-DSCF-241	Corporate Finance	1. Explain the importance of capital structure and evaluate major theories of capital structure (Net Income, Net Operating Income, MM Theory, Trade-off). 2. Compute cost of equity, cost of debt, and Weighted Average Cost of Capital (WACC) using appropriate methods. 3. Analyse dividend policies and assess their impact on shareholder value and organisational financial management. 4. Apply risk-return analysis, capital budgeting techniques (NPV, IRR, Payback), and prepare cash flow statements for investment decisions.
BCOM-DSCF-242	Indian Banking System & Regulations	1. Explain the functions, structure, and monetary policy instruments of the Reserve Bank of India. 2. Understand the operations of commercial banks, co-operative banks, and non-banking financial companies (NBFCs). 3. Analyse the overview of financial services and banking regulations in India. 4. Explain financial inclusion schemes, priority sector lending, and RBI's developmental and regulatory initiatives.

Minor in Finance

Course Code	Course Name	Course Outcomes (COs)
BCOM-MINF-241	Macroeconomics-II	1. Learn the macroeconomic value of money and analyse it from various theoretical approaches. 2. Gain knowledge of money and banking concepts including the supply of and demand for money in a modern economy. 3. Learn about macroeconomic problems and policies relating to inflation, unemployment, poverty, and economic stabilisation. 4. Understand international trade theories, balance of payments, and the determination of foreign exchange rates.

PART II — Master of Commerce (M.Com.) — 2026 Pattern (w.e.f. 2026-27)

Programme Outcomes (POs) — M.Com.

- 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 Semester I (w.e.f. 2026-27)

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 Business	1. Define information system components and classify types of information systems in organisations. 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/B/C)	Experiential Learning (Marketing / Accounting & Taxation / Banking & Finance)	1. Apply functional knowledge to real-world departmental operations in marketing, accounting, or banking contexts. 2. Conduct research, collect primary/secondary data, and analyse findings relevant to the chosen elective area. 3. Demonstrate digital and technology proficiency applicable to the elective domain (digital marketing, accounting software, FinTech tools). 4. Exhibit professional readiness, work ethics, and communication skills needed for the relevant industry.
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.

Course Outcomes — M.Com. I Semester II (w.e.f. 2026-27)

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 rigorous case analysis and presentation.
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 research 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 of 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 standard OR algorithms.
MCOM-DSE-525(A/B/C)	Elective (Marketing Mgmt-I / Business Taxation-I / Industrial & International Economics-I)	1. Define advanced concepts and analytical frameworks relevant to the chosen elective specialisation. 2. Explain application of specialisation knowledge — marketing strategy, taxation computation, or industrial economics — to practical business problems. 3. Describe the regulatory, competitive, or fiscal environment governing the chosen elective domain. 4. Summarise emerging trends and contemporary issues in the respective elective field.

MCOM-DSC-526	Internship / OJT	1. Apply theoretical knowledge acquired during the programme to real-world business problems. 2. Develop professional competencies, workplace communication, and time management skills. 3. Analyse organisational processes, identify improvement areas, and prepare a structured internship report. 4. Demonstrate readiness for professional employment or higher studies in commerce and management.
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