



Thakur Educational Trust's (Regd.)

**THAKUR RAMNARAYAN
COLLEGE OF ARTS & COMMERCE**

NAAC Accredited & ISO 21001:2018 Certified



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Outcomes Based Education (OBE) Document

Programme: B.COM

F.Y.B.COM

Program Educational Objectives

PEO 1: To impart knowledge and develop the students in such a way that they shall be able to understand and analyse the concepts of the field of Accountancy, Auditing, Financial Management, Costing, Taxation, Commercial Law and Commerce in general.

PEO 2: To prepare the students with theoretical and practical knowledge which shall help them in a program of postgraduate study in Advanced Accounting or any other commerce related field.

PEO 3: To strengthen students for career in field of Accountancy, Auditing, Banking, Business Development, Business Operations, Finance/Insurance/Tax/Stock Market Advisor or any other commerce related professional career.

Program Outcomes

On successful completion, graduates of B. Com programme will be able to:

PO 1: Disciplinary Knowledge: Develop the capability of executing comprehensive knowledge and understanding of one or more discipline that form part of commerce.

PO 2: Effective Communication Skills: Deliver and communicate information effectively and improve overall interaction with people.

PO 3: Critical Thinking: Engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business.

PO4 : Problem solving: Deduce a business problem and apply the class room learning into practice to offer a solution to problems originating in the diverse areas such as Finance, Marketing, Human Resource, and Taxation.

PO5 : Analytical Reasoning: Evaluate the reliability and relevance of evidence collected from Institution; identify logical flaws and holes in the arguments of others; analyse and synthesize data from business; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.

PO6 : Research Related Skills: Search for, locate, extract, organise, evaluate and use or present information that is relevant to various branches of Commerce.

PO7 : Environment and Sustainability: Understand the issues of environmental contexts and sustainable development.

PO8 : Cooperation/Teamwork: Elicit views of others, mediate disagreements and help reach conclusions in group settings.

PO9 : Information and Communication Technology (ICT)/digital literacy: Use various technical ICT tools for exploring, analysis and using the information for business purposes.

PO10 : Ethics: ascertain unethical behaviour, falsification, and manipulation of information. Recognise different value systems including our own, understand the moral dimensions of our decisions, and accept responsibility for them.

PO11 : Self-directed and Life-long Learning: Acquire the ability to engage in self-paced and self-directed learning aimed at personal development and for improving knowledge/skill development and reskilling in all areas of Commerce.

PO12 : Leadership Readiness/Qualities: Develop the ability to motivate and inspire team members to engage in institution's vision and using management skills to guide them to the right destination, in a smooth and efficient way.

PSO: BACHELOR OF COMMERCE

On successful completion, graduates of B. Com programme will be able to:

PSO 1: Learn relevant accounting concepts in Auditing, Finance, Management Accounting and Cost Accounting. Apply both qualitative and quantitative knowledge to their future career in business.

PSO 2: Understand basic concepts of economics and apply them in the real world, analyse the functions of fiscal and monetary policy with respect to India and the rest of the world & Demonstrate progressive learning of various tax issues and tax reforms related to individuals.

PSO 3: Recognise Constitutional and Legal rights of an individual and Business entity and develop a critical understanding towards Environmental problems.

PSO 4: Relate the concepts of Marketing, Advertising & Human resource management to react aptly when confronted with critical decision-making scenarios.

FYBCOM (SEMESTER-I)

Subject Name : Major - Major - Commerce-I Introduction to Business

Subject Code : 1171111

Course Outcomes

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Learners will recognize the fundamental components of the business	✓					
CO2	Learners will be able to apply theoretical knowledge to real world scenarios within the Business Environment.			✓			
CO3	Learners would understand the concept and importance of project planning and would get hands on through case studies		✓				
CO4	To create comprehensive understanding among the learners about Business Strategies.		✓				

Subject Name : Major - Accounting & Financial Management-I (MJ - AFM)

Subject Code : 1181111

Course Outcomes

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	To recognize the fundamental accounting concepts and conventions in financial reporting and understand its applicability	✓	✓	✓			
CO2	To articulate the applicability and valuation of selected Accounting Standards	✓	✓			✓	
CO3	To ascertain the process of preparation of final accounts for a proprietary manufacturing firm.		✓	✓			✓

Subject Name : Major - Fundamentals of Management -I (MJ - FOM-I)

Subject Code : 1231111

Course Outcomes

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Learners will summarize the elementary concepts, principles and theories of management.	✓	✓				
CO2	Learners can think critically and strategically about management theories and issues, which will enable them to develop their decision making and analytical skills	✓	✓				
CO3	Learners will evaluate & create a roadmap to derive concrete managerial decisions in order to lead to solutions					✓	✓

Subject Name : OE -Quantitative Techniques-I (OE-CW)

Subject Code :

Course Outcomes

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	To reinforce the basic math concepts and ideas within the learners	✓	✓				
CO2	To enhance the reasoning power of the learners and make them think over and apply concepts/formulae to solve math problems of indirect nature, thereby developing their problem-solving capacity.			✓			
CO3	To develop logical thinking of the learners					✓	
CO4	To make learners competent across all competitive and entrance examinations.			✓			

Subject Name : OE - IT Google Workspace (OE-ITGW)

Subject Code : 1011312

Course Outcomes

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Understand Google Workspace and its applications.		✓	✓			
CO2	Gain proficiency in key features of Google workspace application.			✓	✓		
CO3	Acquire proficiency in Google workspace to collaborate, manage tasks and communicate effectively.	✓	✓	✓			
CO4	Leverage possibilities of Google workspace tools to enhance productivity and streamline workflow.			✓	✓		

Subject Name : VSC - Fundamentals of Start Ups (VSC - FSU)

Subject Code : 1171411

Course Outcomes

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Develop a start-up Enterprise with Big Idea Generation			✓	✓		
CO2	Analyze start-up capital requirement by analyzing legal factors			✓			
CO3	Interpret feasibility Analysis towards funding issues			✓	✓		
CO4	Access growth stages in new venture and reasons for scaling ventures			✓	✓		
CO5	Evaluate financial stability and decide on expansion possibilities			✓		✓	

Subject Name : SEC - Negotiation Skills (SEC - NS)

Subject Code : 1171413

Course Outcomes

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Execute proven tactics for negotiation			✓			
CO2	Refine personal negotiation style				✓		
CO3	Improve ability to bargain successfully and ethically in any situation		✓				
CO4	Build positive, productive relationship with all parties			✓			
CO5	Applying appropriate communication skills across settings, purposes, and audiences.			✓			
CO6	Displaying competence in oral, written, and visual communication.			✓			

Subject Name : AEC - Business Communication Skills I

Subject Code : 2511514

Course Outcomes

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Understand the basics and significance of business communication theory.		✓	✓			
CO2	Adapt to and use digital communication methods for personal and business purposes.			✓	✓		
CO3	Grasp and effectively use the nuances of verbal and non-verbal communication.			✓	✓		
CO4	Improve their skills in business correspondence.				✓	✓	

Subject Name : VEC - Environmental Management & Sustainable

Development-I

Subject Code :

Course Outcomes

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Use principles of Environmental Science for explaining sustainable development and its related ethical concerns			✓			
CO2	Display scientific perspective for issues confronting our present day environment		✓				
CO3	Analyze the national and global environmental issues relating air, water, soil, and land use, biodiversity, and pollution.				✓		
CO4	Explain the Role of an individual in relation to human population and environmental pollution.		✓				

Subject Name : IKS - Indian Knowledge System Series (Generic) (IKS)

Subject Code : 2531511

Course Outcomes

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Learner will understand and appreciate the rich Indian Knowledge Tradition		✓				
CO2	Learner will understand the contribution of Indians in various fields		✓				
CO3	Learner will experience increase subject-awareness and self-esteem					✓	
CO4	Learner will develop a comprehensive understanding of how all knowledge is ultimately intertwined				✓		

Subject Name : CC- Introduction to Cultural Activities (ICA)

Subject Code : 2521611

Course Outcomes

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Learner will analyze different cultural activities and their impact on society.				✓		
CO2	Learner will evaluate the role of cultural heritage in contemporary society.					✓	
CO3	Learner will create a cultural activity plan that integrates traditional and modern elements						✓

Subject Name : CC- Introduction to Sports, Physical Literacy, Health and Fitness and Yog (IS)

Subject Code : 2521615

Course Outcomes

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Learner will apply basic principles of physical literacy to improve personal fitness.			✓			
CO2	Learner will demonstrate proficiency in a variety of sports and fitness routines.					✓	
CO3	Learner will assess the relationship between regular physical activity and overall health and wellness.					✓	

Subject Name : CC- National Service Scheme (NSS)

Subject Code : 2521612

Course Outcomes

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Learner will reflect on the social and cultural responsibilities of being a volunteer.				✓		
CO2	Learner will design a community service project that addresses a local issue.						✓
CO3	Learner will evaluate the impact of NSS activities on personal and societal development.					✓	

FYBCOM (SEMESTER-II)

Subject Name : Major - Accounting & Financial Management-II (MJ - AFM)

Subject Code : 1182111

Course Outcomes

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	To employ the principles of departmental accounting involving expenses and inter-departmental transactions while preparing the final accounts of the departmental store.	✓	✓	✓			
CO2	To understand the characteristics of dependent branches and apply specific accounting methods for the preparation of the books of accounts.			✓	✓	✓	

Subject Name : Major - Fundamentals of Management-II (MJ - FOM)

Subject Code :

Course Outcomes

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Learners will summarize the elementary concepts, principles and theories of management	✓	✓				
CO2	Learners can think critically and strategically about management theories and issues, which will enable them to develop their decision making and analytical skills	✓	✓	✓	✓	✓	
CO3	Learners will evaluate & create a roadmap to derive concrete managerial decisions in order to lead to solutions	✓	✓	✓	✓	✓	✓

Subject Name : Major - Introduction to Service Sector(Major) Commerce-II (MJ - COM)

Subject Code :

Course Outcomes

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Students will gain an understanding of the service sector's components and service mix, enabling them to formulate effective strategies for addressing opportunities and challenges in the Indian service industry.		✓				
CO2	Students will develop insights into recent trends in the Service sector and analyze the impact of FDI on banking and insurance in India, equipping them to address challenges in logistics and network management.				✓		
CO3	Students will understand organized and unorganized retailing, retail formats, and global trends, enabling them to analyze and strategize for the Indian retail market.		✓				
CO4	Students will gain a thorough understanding of e-commerce, including its types, features, and challenges, with a focus on the current e-commerce landscape in India.		✓			✓	

Subject Name : Indian Economic Policy – I

Subject Code :

Course Outcomes

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Understand the important features of Indian Economy..	✓	✓				
CO2	Analysing the key challenges and critical issues impacting India's development.		✓	✓	✓		
CO3	The understanding of poverty alleviation programs into everyday practices.		✓	✓			
CO4	Analyse the influence of various stakeholders in shaping the policy decisions in India.				✓	✓	
CO5	Conduct a critical analysis of different socioeconomic policies		✓		✓		

Subject Name : OE - Quantitative Techniques – II

Subject Code :

Course Outcomes

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	understand the difference between equations and inequalities	✓	✓				
CO2	learn the concepts related to linear and quadratic equations, such as roots and their nature in different situations.				✓	✓	
CO3	realize how to perform various operations (such as addition, subtraction, multiplication and division) on inequalities and grasp their consequences.			✓	✓		
CO4	understand the difference between permutations and combinations			✓	✓		
CO5	learn the concepts and theorems related to probability, such as addition rule, multiplication rule, independent events.		✓	✓			
CO6	realize the various formulae and their applications in finding area and perimeter of various geometric shapes	✓	✓				

Subject Name : OE - Data Analysis with Excel (OE - DAE)

Subject Code :

Course Outcomes

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Collect data from different sources and organize it to a meaningful tabular format.		✓	✓			
CO2	Apply formulas to the data using excel built in functions.		✓	✓	✓		
CO3	Utilize Excel's advanced features for data manipulation and analysis.		✓	✓	✓	✓	
CO4	Select graph types and chart styles which will suit the kind of data they analyse.		✓	✓		✓	
CO5	Explore the immense possibilities of pivot table and make meaningful reports.		✓	✓	✓	✓	
CO6	Utilize Excel's advanced features for data manipulation and analysis.		✓	✓	✓	✓	
CO7	Utilize the Toolpak's features to extract valuable insights and find solutions to challenging data-driven issues		✓	✓	✓	✓	✓

Subject Name : VSC - Toursim management (VSC - TM)

Subject Code :

Course Outcomes

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Students will understand the genesis, types, and global growth of malls, comparing the mall concepts and trends between the USA and India.		✓				
CO2	Students will explore mall architectural components, such as facades and circulation paths, and their role in creating an engaging shopping experience..				✓		
CO3	Students will learn to select ideal locations for retail spaces, plan effective tenant mixes, and understand the impact of anchor tenants on mall success.		✓				
CO4	Students will gain insights into lease management, marketing, space selling, and the key operational elements that drive mall promotion and revenue growth.				✓		

Subject Name : **SEC- Business Leadership Skills (SEC - BLS)**

Subject Code :

Course Outcomes

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	To Develop interpersonal skills, professionalism, leadership and values	✓	✓				
CO2	To understand accountability, effectively resolve conflicts, teamwork	✓	✓	✓			
CO3	To Develop human resource management skills & develop external awareness & adaptable	✓	✓				
CO4	To Obtain and document information about an organization's strategic planning processes to identify key components of the business strategy and market risks	✓	✓	✓			

Subject Name : VEC - Environmental Management & Sustainable Development -II

Subject Code :

Course Outcomes

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Use principles of Environmental Science for explaining sustainable development and its related ethical concerns		✓	✓			
CO2	Display scientific perspective for issues confronting our present day environment.		✓	✓			
CO3	Analyze the national and global environmental issues relating air, water, soil, and land use, biodiversity, and pollution.			✓	✓		
CO4	Explain the Role of an individual in relation to human population and environmental pollution.			✓	✓		
CO5	Recognize the importance of collective efforts for environmental sustainability as reflected in various treaties, conventions and laws	✓			✓		

Subject Name : HINDI-कौशल के आधार

Subject Code :

Course Outcomes

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	हवद्याहथार्यो को लेखन, वाचन कौशल के ज्ञान प्राहप्त के साथ मौहलक अहभव्यहि में बदलाव आएगा।		✓				
CO2	हवद्याहथार्यो का लेखन, वाचन कौशल द्वारा मानहसक हवकास होगा, पठन-शहि, शैली का हवकास होगा।				✓		
CO3	हवद्याहथार्यो को लेखन, भाषण कौशल से भाहषक-शहि, शहैलर्यो का सिंविान होगा हवशेषजता आएगी।			✓			
CO4	हवद्याहथार्यो को लेखन, वाचन, श्रवण, भाषण कौशल की हवशषे ताअिओर उपयोहगता का ज्ञान प्राहप्तहोगा।		✓				

Subject Name : MARATHI-भाषिक कौशल्लांचेउपोजन – १

Subject Code :

Course Outcomes

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	णवदयार्थयांना णवणवध कायाक्रम व घटना-प्रसांरी करावयाच्या भांरिचेस्वरूप कळेल.		✓				
CO2	णवदयार्थयांना णवणवध कायाक्रम व घटना-प्रसांरी करावयाच्या णनवेदनाचेस्वरूप कळेल.		✓				
CO3	णवणवध कायाक्रम व घटना-प्रसांरी करावयाच्या भांरिसाठी आवश्यक असिन्या क्षमता आणि तांत्रांचा णवदयार्थयांना पररचय होईल		✓				
CO4	वणवध कायाक्रम व घटना-प्रसांरी करावयाच्या णनवेदनासाठी आवश्यक असिन्या क्षमता आणि तांत्रांचा णवदयार्थयांना पररचय होईल.		✓				
CO5	वदयार्थयांना प्रत्यक्ष भांरि आणि णनवेदन करण्याची सांधीउपलब्ध होईल व त्यांच्या क्षमता णवकणसत होतील			✓			

Subject Name : CC- Introduction to Cultural Activities (ICA)

Subject Code :

Course Outcomes

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Learner will analyze different cultural activities and their impact on society.				✓		
CO2	Learner will evaluate the role of cultural heritage in contemporary society.					✓	
CO3	Learner will create a cultural activity plan that integrates traditional and modern elements						✓

Subject Name : CC- Introduction to Sports, Physical Literacy, Health and Fitness and Yog (IS)

Subject Code :

Course Outcomes

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Learner will apply basic principles of physical literacy to improve personal fitness.			✓			
CO2	Learner will demonstrate proficiency in a variety of sports and fitness routines.					✓	
CO3	Learner will assess the relationship between regular physical activity and overall health and wellness.					✓	

Subject Name : CC- National Service Scheme (NSS)

Subject Code :

Course Outcomes

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Learner will reflect on the social and cultural responsibilities of being a volunteer.				✓		
CO2	Learner will design a community service project that addresses a local issue.						✓
CO3	Learner will evaluate the impact of NSS activities on personal and societal development.					✓	