



Thakur Educational Trust's (Regd.)

**THAKUR RAMNARAYAN
COLLEGE OF ARTS & COMMERCE**

NAAC Accredited & ISO 21001:2018 Certified



Thakur Ramnarayan Educational Campus, S.V. Road, Dahisar (East), Mumbai - 400 068
Tel: 022 2828 1200 | Fax: 022 2828 1300 | www.tracac.org.in

Outcomes Based Education (OBE) Document

Programme: B.COM

S.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.

SYBCOM (SEMESTER-III)

Subject Name : Management (Principles and Functions)

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 understand the concepts and principles of Management.		✓				
CO2	Learners will learn to apply the functions of management in their daily life.			✓			

Subject Name : Family Business Management

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	Demonstrate a comprehensive understanding of the definitions, types, and importance of family businesses in the global economy.		✓				
CO2	Critically analyze the distinctions between family and non-family businesses, including their management.			✓			
CO3	Apply theoretical frameworks (e.g., 3-Circle Model, Family Business Life Cycle) to address generational transitions and strategic regeneration in family businesses.			✓			
CO4	Design governance structures, including family councils and constitutions, to ensure effective decision-making and conflict resolution. Formulate succession plans and financial strategies tailored to the unique needs of family businesses.						✓
CO5	Evaluate case studies of prominent family businesses to identify best practices and lessons learned from both successes and failures.					✓	

Subject Name : Micro Economics of Factor Pricing

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 fundamentals of rent, wages, interest and profit.		✓				
CO2	Learn different approaches of factor price determination.	✓					
CO3	Analyze and apply factor pricing in a modern context.			✓			

Subject Name : Accountancy & Financial Management–III

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	The learners will be able to compute and prepare profit or loss statements for the pre and post-incorporation periods in a given case study.	✓	✓	✓			
CO2	The learners will be able to prepare a complete set of financial statements, including the Profit and Loss Statement and Balance Sheet, for a given company based on provided data and in compliance with Schedule III of the Companies Act, 2013		✓	✓			

Subject Name :Public Finance

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 be able to understand Government fiscal functions, different theories of public expenditure, and social advantage.		✓	✓			
CO2	Students will be able to understand Fiscal Policy and Public Revenue, Public Budgeting Framework, Taxation Policy and Principles.		✓	✓			
CO3	Students will be able to know Public Expenditure and public debt.		✓				
CO4	Students will be able to analyze the union Budget, Public Expenditure and its Trends, Debt Financing of the Government, Fiscal Federalism, and Centre-State Financial Relations.		✓	✓			

Subject Name : 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 : Advertising-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	Students will be able to understand the fundamentals of advertising, various aspects, and classification of advertising. (Understand)		✓				
CO2	Students would understand role and careers in advertising agency and brand building and can attempt to apply for the same (Apply)			✓			

Subject Name : हिंदी भाषा : व्यावहारिक प्रयोग

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	विद्यार्थियों को राजभाषा हिंदी का ज्ञान प्राप्त होगा, एवं दक्षता प्राप्त होगी।		✓				
CO2	विद्यार्थियों को राजभाषा हिंदी के व्याकरणिक प्रयोग की जानकारी प्राप्त होगी।			✓			
CO3	विद्यार्थियों को हिंदी-संज्ञा आदि का ज्ञान प्राप्त होने के साथ भाषा के शुद्ध, व्यावहारिक रूप का ज्ञान होगा।		✓	✓			
CO4	विद्यार्थियों को कारकों, वाक्य रचना एवं भाषिक चिह्नों आदि का ज्ञान प्राप्त होगा।		✓				

Subject Name :भाषिक कौशल्यांचे उपयोजन २ (कथाकथन कौशल्य आणि अभिवाचन कौशल्य)

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	विद्यार्थ्यांना कथाकथन या भाषिक कौशल्याचे स्वरूप समजेल.		✓				
CO2	विद्यार्थ्यांना प्रभावी कथाकथनासाठी आवश्यक असणाऱ्या क्षमता आणि तंत्रांचा परिचय होईल.			✓			
CO3	विद्यार्थ्यांना अभिवाचन या भाषिक कौशल्याचे स्वरूप समजेल,		✓				
CO4	विद्यार्थ्यांना प्रभावी अभिवाचन करण्यासाठी आवश्यक असणाऱ्या क्षमता आणि तंत्रांचा परिचय होईल			✓			
CO5	विद्यार्थ्यांमध्ये प्रत्यक्ष कथाकथन व अभिवाचन करण्यासाठी आवश्यक असणाऱ्या क्षमता आणि कौशल्ये विकसित होतील.			✓			

Subject Name : Introduction to National Service Scheme

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	The course will help students comprehend the foundations of the National Service Program.		✓				
CO2	To understand the unique camping program.		✓	✓			
CO3	Students will learn about the regular activities of NSS.		✓				

Subject Name : Indian Theatre: Classical Roots and Contemporary Expressions (CC)

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	Describe the historical and cultural development of Indian theatre across different time periods.		✓				
CO2	Interpret and apply the aesthetic principles from Natyashastra (such as Rasa and Abhinaya) in the analysis of theatrical performances.		✓	✓			
CO3	Critically evaluate classical Indian plays for their structure, themes, character development, and historical significance.		✓			✓	
CO4	Compare and contrast different forms of modern Indian theatre and assess their audience impact and staging methods.			✓			
CO5	Demonstrate understanding of street theatre and one-act plays by creating outlines or performing excerpts reflecting real-world issues.		✓				
CO6	Reflect on the role of performing arts in cultural preservation, education, and community engagement.	✓					

Subject Name : Introduction to Sports Training & Tests and Measurement

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 and apply the principles of sports training.		✓				
CO2	Identify and differentiate between various training methods.			✓			
CO3	Develop effective exercise plans and training schedules	✓					
CO4	Evaluate the impact of training on performance enhancement.			✓		✓	

SYBCOM (SEMESTER-IV)

Subject Name : Major - Commerce IV Management : Production and Finance

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	The learners will get insights on various aspects relating to Production and Quality.			✓			
CO2	The learners will understand the Indian Financial System.		✓				
CO3	The learners will know about various trends in the area of finance and try to apply various investment avenues in practical life.			✓			

Subject Name : Major - Six Sigma and ISO

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 gain foundational knowledge of Lean methodologies and Six Sigma concepts		✓				
CO2	Gain a comprehensive understanding of the specific ISO standard, its requirements, and its principles.		✓				
CO3	Learners become adept at the Define, Measure, Analyze, Improve, and Control (DMAIC) methodology, a structured approach to problem-solving and process improvement.			✓			
CO4	Learn about the process of becoming ISO certified, including preparing for initial certification, maintaining compliance, and undergoing surveillance audits			✓			
CO5	Evaluate case studies of successful implementation of Six Sigma and ISO in various sectors.					✓	

Subject Name : Advertising-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 types of media in advertising, media objectives, media planning strategies ,emerging media and trends in advertising		✓				
CO2	Conceptualize and execute an effective advertising campaign by using advertising models, creativity and budgeting methods for print and broadcast ads.			✓			

Subject Name : Business Communication Skill 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 and engage with group communication processes.		✓				
CO2	Perform more effectively during interviews and group discussions.					✓	
CO3	Participate more efficiently in meetings.					✓	
CO4	Write more impactful trade-related communication.						✓

Subject Name : INDIAN ECONOMY

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 key features of the Indian Economy.		✓				
CO2	Understand the importance of agriculture and government initiatives for rural development.	✓	✓				
CO3	Analyze the role of industries, services, and infrastructure in economic growth.	✓		✓			
CO4	Identify major economic issues and government policies to address them.	✓	✓				

Subject Name : Macroeconomics: Analysis of Interaction Between Goods and Money Markets

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	Apply IS-LM analysis to explain macroeconomic equilibrium and policy effectiveness.		✓	✓			
CO2	Evaluate the impact of fiscal and monetary interventions on goods and money market interactions.		✓			✓	

Subject Name : Accountancy & Financial Management–IV

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	The learner will be able to prepare journal entries and balance sheet to reflect the redemption of preference shares using the appropriate methods and accounting treatment.	✓	✓	✓			
CO2	The learner will be able to construct journal entries, ledger accounts, and a partial balance sheet to record the redemption of debentures using different methods		✓	✓			

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 : V6- Indian Theatre: Classical Roots and Contemporary Expressions

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	Describe the historical and cultural development of Indian theatre across different time periods.		✓	✓			
CO2	Interpret and apply the aesthetic principles from Natyashastra (such as Rasa and Abhinaya) in the analysis of theatrical performances.				✓	✓	
CO3	Analyze lighting and costume designs using appropriate theoretical and historical frameworks.			✓	✓		
CO4	Discuss the interrelationship between text, character, and design from a theoretical standpoint.		✓	✓			
CO5	Compare and contrast design practices across different theatrical genres and periods.					✓	✓
CO6	Evaluate how technological advancements have influenced theoretical approaches to stage design.					✓	✓

Subject Name : V6- Introduction to Sports, Physical Literacy, Health & Fitness and Yog

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 and apply the principles of sports training.		✓				✓
CO2	Identify and differentiate between various training methods.	✓		✓			
CO3	Develop effective exercise plans and training schedules.		✓				
CO4	Evaluate the impact of training on performance enhancement.					✓	✓
CO5	Identify and explain the importance of test and measurement in sports.		✓	✓			
CO6	Apply various skill, fitness, and psychological tests.		✓			✓	
CO7	Evaluate test results to assess fitness and performance levels.			✓			
CO8	Utilize test data to design targeted training and rehabilitation programs		✓				

Subject Name : CC - National Service Scheme

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	comprehend the foundations of the National Service Program.		✓	✓			
CO2	understand the unique camping program.		✓			✓	
CO3	Students will learn about the regular activities of NSS.			✓	✓		