

## **Marathwada Mitra Mandal College of Commerce**

### **B.Com 2024 NEP Pattern**

#### **Program Outcomes (PO)**

1. To provide students with a strong foundation in financial and cost accounting principles, enabling them to understand, prepare, and interpret financial statements accurately.
2. To equip students with mathematical and statistical skills relevant to commerce, enabling them to solve complex problems and analyze data for decision-making.
3. To develop students' effective communication skills for diverse business contexts, with an emphasis on clarity, professionalism, conflict resolution, and cultural sensitivity.
4. To enhance students' English language proficiency for academic and professional purposes, including reading, writing, and speaking, while using standard grammar and vocabulary.
5. To cultivate students' understanding of environmental issues and their implications for business decisions and sustainability.
6. To provide students with a comprehensive understanding of cost and management accounting principles, enabling them to calculate costs, apply cost accounting techniques, and optimize financial management.
7. To equip students with an advanced understanding of financial accounting principles, standards, and regulations, enabling them to analyze complex transactions and prepare financial reports.
8. To enable students to apply economic principles to business decisions, evaluate economic factors, and make suitable economic decisions.
9. To provide students with an understanding of international accounting standards and tax regulations, enabling them to navigate complex international financial transactions.
10. To equip students with advanced management accounting techniques, allowing them to analyze cost and performance data, develop budgets, and enhance organizational competitiveness.
11. To instill ethical conduct and professionalism in students, emphasizing accuracy, integrity, confidentiality, and ethical communication in accounting and business practices.

## **Program Specific Outcomes (PSO)**

### **1. Accounting Proficiency:**

1. Graduates will demonstrate a fundamental understanding of financial, cost, and management accounting principles and practices.
2. They will have the ability to prepare and interpret financial and cost statements accurately.
3. Graduates can apply accounting concepts to record business transactions and analyze financial data effectively.

### **2. Mathematical and Statistical Analysis:**

1. Graduates will acquire proficiency in mathematical and statistical concepts and techniques relevant to business applications.
2. They can solve mathematical problems related to commerce and economics, applying quantitative methods for business decisions.
3. They will develop skills in collecting, analyzing, and interpreting data, using statistical software and tools for solving business problems.

### **3. Technology and Computerized Accounting:**

1. Graduates will master the use of accounting software for efficient and accurate financial data management.
2. They can create, manage, and analyze financial records using computerized accounting systems.
3. They understand the importance of data security and integrity in computerized accounting.

### **4. Communication Skills:**

1. Graduates will develop effective communication skills for various business contexts, including written and oral communication.
2. They will be able to present ideas and information clearly and professionally.
3. Graduates can resolve conflicts through effective communication and understand the importance of cultural sensitivity in business communication.

### **5. Language Proficiency:**

1. Graduates will enhance English language proficiency for academic and professional purposes, including reading, writing, and speaking.
2. They can communicate fluently and accurately in written and spoken English.
3. Graduates will apply English language skills effectively in business and academic contexts, using standard grammar and vocabulary.

## **6. Environmental Awareness:**

1. Graduates will understand environmental issues and their impact on business and society.
2. They can analyze environmental factors affecting business decisions and sustainability.
3. They will be able to make decisions related to environmental responsibility in business.

## **7. Specialized Accounting Knowledge:**

1. Graduates will develop a solid foundation in cost and management accounting principles.
2. They can calculate and analyze various costs involved in business operations and apply cost accounting techniques.
3. Graduates will gain expertise in advanced cost and management accounting for financial reporting in various business contexts.

## **8. Financial Reporting and Analysis:**

1. Graduates will gain an advanced understanding of financial accounting principles, standards, and regulations.
2. They will be able to analyze complex financial transactions, prepare financial statements, and interpret them for stakeholders and investors.
3. Graduates will apply accounting standards and principles for financial reporting in various business contexts.

## **9. Economic Analysis and Decision-Making:**

1. Graduates will understand economic principles and their application in business.
2. They can analyze economic factors affecting business decisions and evaluate economic policies impact on the business environment.
3. Graduates will be able to apply economic principles for business strategy and development.

## **10. International Accounting and Taxation:**

1. Graduates will have an understanding of international accounting standards and their application.
2. They can navigate complex tax laws and regulations effectively for businesses and individuals.
3. Graduates will provide specialized tax advice for international and cross-border transactions.

## **11. Management Accounting and Strategic Decision-Making:**

1. Graduates will apply advanced management accounting techniques for strategic decision-making.
2. They can analyze cost and performance data to optimize organizational efficiency and develop budgets and forecasts to support organizational goals.

3. Graduates will implement management accounting practices to enhance organizational competitiveness.

## **12. Ethics and Professionalism:**

1. Graduates will demonstrate ethical conduct in accounting and business practices, adhering to professional standards and regulations.
2. They will prioritize accuracy, integrity, and confidentiality in financial reporting and data management.
3. Graduates will communicate ethical principles in business relationships and decision-making.

## **Course Outcomes (CO)**

### **Subject: Financial Accounting - I (FAC 101 T )**

1. To understand the concepts of Financial Accounting.
2. To apply the knowledge of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty for accounting.
3. To analyze the effects of accounting treatments of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty.
4. To evaluate the impact of accounting treatments of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty on financial aspects.
5. To create an independent accounting of the financial transactions pertaining to Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty.
6. To remember the accounting treatment of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty.

### **Subject: Basics of Cost & Management Accounting and Material Accounting-I (CMA 102 T )**

1. To remember the basic concepts related to Cost and Management Accounting.
2. To understand the application of cost concepts and relevant cost accounting standards on material.
3. To apply the basis of classification of cost in preparation of Cost Sheet, Estimated Cost Sheet, Tender and Quotation.
4. To analyse the cost performance of a business entity with the help of Cost Sheet and material issuing prices.
5. To evaluate the performance with the help of Price List, Estimates, Tenders and Quotations as well as Landed Cost.

### **Subject: Modern Office Management-I (MOM 103 T)**

1. Students will be able to understand the concepts of modern automated offices.
2. They will learn the conceptions of office work law and the importance of office layout.

3. They will grasp the knowledge of modern technology used in offices.
4. They will understand the need and utility of standard office procedures.
5. They will understand office manuals and its importance. The need and requirements of standard operating procedures will be understood by students.

**Subject: Fundamentals of Marketing-I (FOM 104 T )**

1. Acquainted with the basics of the marketing field.
2. It will help students to implement this knowledge in practicality by enhancing their skills in the concepts of 'Marketing Mix' and Market segmentation.
3. To get the knowledge of Salesmanship and various approaches.
4. To get the knowledge about Recent Trends in marketing area.

**Subject: Business Environment and Entrepreneurship-I (BEE 105 T )**

1. Students will be able to understand the concept and importance of entrepreneur and entrepreneurship.
2. They will learn various types of entrepreneurs, qualities, growth of entrepreneurship.
3. They will grasp the knowledge of factors affecting the growth of entrepreneurship.
4. They will understand the various programmes of entrepreneurship development.
5. They will learn women entrepreneur concept and problems, Business Environment.

**Subject: Introduction to Behavioural Economics (IBE 109 T )**

1. The students will be able to Comprehend the Origin of economics.
2. Understand the importance of the Indian Knowledge System related to economics.
3. Explore the interdisciplinary approach to economics.
4. Understand the concepts, theory, and Laws of Microeconomics.
5. Solve simple mathematical equations related to economics.

**Subject: Business Accounting-I (SEC 111 COM )**

1. To understand the accounting principles, concepts, conventions, and partnership accounts.
2. To apply accounting principles, concepts, conventions, and partnership accounts for accounting treatment.
3. To analyze the effects of accounting treatments.
4. To evaluate the impact of accounting treatments.
5. To create an independent accounting of the financial transactions.
6. To remember the accounting principles, concepts, conventions, and partnership accounts.

**Subject: Mastering English for Professional Purposes-I ( AEC 101)**

1. Students understand the importance of communication and the consequent competence required for it.
2. Students will learn the basics of communication
3. Students acquire the necessary skills and components of communication
4. Students become confident about communication through rigorous exercise.
5. Students will become competent in communication
6. Students will realize that literary pieces are very good examples of effective communication.

**Subject : Introduction to Google Apps I( OE-103-CS-T)**

1. Use the google tools for the day to day life
2. Explore various applications available in the google tools.
3. Develop the skills to implement the skills available in the google tools.

**Subject: Mass Communication through English Objectives: ( OE 101 ENG)**

1. Students get enough exposure to the basics of mass communication
2. Students become familiar with the importance of mass communication in the present global contexts
3. Students acquire the necessary skill sets of mass communication
4. Students become familiar with and capable of good mass communication
5. Students become effective communicators

**Subject: Environment Education-I (VEC-101-T)**

1. Describe how human activities impact the environment.
2. Explain principles of sustainable development and resource management.
3. Analyze local, regional, and global environmental issues and their effects.
4. Evaluate different strategies for conserving biodiversity and ecosystems.
5. Apply relevant environmental policies and ethical considerations to real-world scenarios.
6. Design and implement action plans for community-based environmental projects.

**Subject: Indian Knowledge System (IKS)**

1. The concept of the ancient intellectual knowledge tradition will be understood.
2. Developments in science from ancient times will be introduced.
3. Information about human development will be understood.

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