

DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY

Chhatrapati Sambhajnagar, Maharashtra | NAAC Re-accredited Grade 'A'

Faculty of Commerce & Management — POs & Course Outcomes (COs)

Aligned with National Education Policy (NEP 2020) | B.Com / M.Com Program Structure

PROGRAM OUTCOMES (POS) — COMMERCE & MANAGEMENT

PO1: Business & Financial Acumen

Apply accounting principles, corporate laws, tax regulations, and financial management techniques to real business scenarios.

PO2: Digital & Analytical Competency

Utilize ERP tools, Tally, Excel, and data analytics software for financial auditing, decision-making, and market research.

PO3: Entrepreneurial Innovation

Formulate viable business plans, evaluate market opportunities, manage risk, and understand statutory compliance for startups.

PO4: Professional Ethics & Compliance

Demonstrate transparency, integrity, corporate governance compliance, and social responsibility in managerial decisions.

COURSE OUTCOMES (COS) — MAJOR CORE COURSES

1. Financial Accounting & Advanced Accountancy

Course Code	Course Title	Course Outcomes (COs) - On completion, students will be able to:
COM-101 (DSC)	Financial Accounting - I	Prepare final accounts of sole traders and partnerships; handle consignment accounts and depreciation accounting as per Indian Accounting Standards (Ind AS).
COM-102 (DSC)	Corporate Accounting	Account for share capital issuance, forfeiture, valuation of shares/goodwill, and draft company balance sheets per Companies Act 2013 rules.
COM-201 (DSE)	Cost & Management Accounting	Construct cost sheets; compute variance using standard costing; utilize marginal costing and break-even analysis for managerial pricing decisions.

2. Business Law & Corporate Regulatory Framework

Course Code	Course Title	Course Outcomes (COs) - On completion, students will be able to:
COM-103 (DSC)	Business Regulatory Framework	Interpret Indian Contract Act 1872, Sale of Goods Act, and Consumer Protection Act; understand legal enforceability of business agreements.
COM-104 (DSC)	Company Law & Secretarial Practice	Comprehend corporate formation, board meetings, drafting resolutions, duties of company secretaries, and winding-up procedures.

3. Income Tax & Goods and Services Tax (GST)

Course Code	Course Title	Course Outcomes (COs) - On completion, students will be able to:
COM-202 (DSC)	Income Tax Law & Practice	Compute taxable income under heads of Salary, House Property, and Business/Profession; compute total income tax liabilities for individuals.
COM-203 (DSE)	Goods & Services Tax (GST) Practice	Understand CGST, SGST, IGST mechanisms; compute Input Tax Credit (ITC); file online GST returns and generate E-Way bills.

4. Banking, Finance & Insurance

Course Code	Course Title	Course Outcomes (COs) - On completion, students will be able to:
BNK-101 (DSC)	Principles of Banking & Financial Systems	Analyze RBI functions, commercial banking operations, credit creation, digital payment gateways (UPI, NEFT, RTGS), and NPA management.
BNK-201 (DSE)	Financial Markets & Services	Understand capital market operations (BSE, NSE), mutual funds, SEBI regulations, and stock trading mechanisms.

5. Business Management, Marketing & Entrepreneurship

Course Code	Course Title	Course Outcomes (COs) - On completion, students will be able to:
MGT-101 (DSC)	Principles of Management & Marketing	Apply management functions (POSDCORB); formulate Marketing Mix strategies (4Ps), market segmentation, and digital branding.
SEC-101 (SEC)	E-Commerce & Computerized Accounting (Tally)	Maintain company books in Tally Prime, generate financial reports, draft e-commerce business models, and secure digital transactions.
SEC-102 (SEC)	Entrepreneurship Development Project	Conduct market surveys, prepare Detailed Project Reports (DPR) for MSME loans, and understand government startup incentives.

NEP Credit Architecture: Major Core (40%), Minor/Elective (20%), Vocational/SEC (15%), AEC/OEC (15%), On-Job-Training/Project (10%).

