



Course Outcomes (COs) of the B.Com. program at Kishorkumar Jankalyan Shikshan Prasarak Mandal Jalna's Shikshan Maharshi Vajjnathrao Akat Mahavidyalay, Satona.

Introduction, Scope, and Mapping Context

1. Introduction to Course Outcomes (COs)

- **1.1 Institutional Context:** This document outlines the Course Outcomes (COs) for the foundational subjects within the Bachelor of Commerce (B.Com.) program at Shikshan Maharshi Vajjnathrao Akat Mahavidyalay (SMVAM), Satona.
- **1.2 Definition of COs:** COs are specific, measurable statements detailing the **knowledge, skills, and competencies** a student will possess upon successful completion of an individual course. They translate the broader Programme Outcomes (POs) into actionable, course-level results.
- **1.3 Mapping to POs:** These COs are mapped directly to the B.Com. Programme Outcomes (POs) to ensure that every course contributes meaningfully to the overall profile of a graduating commerce student (e.g., PO1: Core Knowledge, PO2: Financial Analysis, PO7: Ethics).
- **1.4 Structure of the Report:** This report details the COs for the following essential B.Com. subjects:
 - **Financial Accounting**
 - **Business Economics**
 - **Business Law**

Course Outcomes for Financial Accounting

Financial Accounting: Fundamentals and Final Accounts

CO No.	Course Outcome (CO)	Cognitive Domain & Level	Linked POs
CO 2.1	Explain the basic principles, concepts, and conventions of accounting and the objectives of financial reporting.	Knowledge (Remember)	PO1 (Core Knowledge)
CO 2.2	Record and classify business transactions using the double-entry system in various subsidiary books and ledger accounts.	Application (Apply)	PO2 (Financial Analysis)

CO No.	Course Outcome (CO)	Cognitive Domain & Level	Linked POs
CO 2.3	Prepare trial balances, rectifying common errors, and reconcile bank balances using a Bank Reconciliation Statement.	Skill (Apply)	PO2 (Financial Analysis), PO3 (Problem Solving)
CO 2.4	Draft the final accounts (Trading, Profit & Loss Account, and Balance Sheet) of a sole proprietorship with basic adjustments.	Synthesis (Create)	PO2 (Financial Analysis)
CO 2.5	Analyze the need for depreciation and calculate depreciation under different methods (Straight Line and Written Down Value).	Analysis (Analyze)	PO3 (Problem Solving)
CO 2.6	Interpret the financial health (profitability/liquidity) of a simple business based on its final accounts.	Evaluation (Evaluate)	PO2 (Financial Analysis), PO5 (Communication)

Course Outcomes for Business Economics

Business Economics: Microeconomic Theory and Applications

CO No.	Course Outcome (CO)	Cognitive Domain & Level	Linked POs
CO 3.1	Define the scope of Business Economics and differentiate between microeconomic and macroeconomic concepts.	Knowledge (Remember)	PO1 (Core Knowledge)
CO 3.2	Analyze consumer behavior by applying concepts of utility (Cardinal and Ordinal) and the Law of Demand.	Analysis (Analyze)	PO3 (Problem Solving)

CO No.	Course Outcome (CO)	Cognitive Domain & Level	Linked POs
CO 3.3	Calculate and interpret various measures of elasticity (Price, Income, Cross) of demand for managerial decision-making.	Application (Apply)	PO3 (Problem Solving)
CO 3.4	Explain the production function, various costs (short-run and long-run), and the relationship between costs and output.	Comprehension (Understand)	PO1 (Core Knowledge)
CO 3.5	Evaluate the price and output determination under different market structures: Perfect Competition, Monopoly, and Monopolistic Competition.	Evaluation (Evaluate)	PO3 (Problem Solving), PO9 (Entrepreneurship)
CO 3.6	Communicate the economic logic behind business decisions such as pricing and resource allocation in a clear, written report.	Skill (Communicate)	PO5 (Communication)

Course Outcomes for Business Law

Business Law: Indian Contract Act, 1872

CO No.	Course Outcome (CO)	Cognitive Domain & Level	Linked POs
CO 4.1	Identify the essential elements necessary for the formation of a valid contract as per the Indian Contract Act, 1872.	Knowledge (Remember)	PO1 (Core Knowledge)
CO 4.2	Differentiate between void, voidable, and illegal agreements and classify contracts based on their enforceability.	Comprehension (Understand)	PO1 (Core Knowledge), PO7 (Ethics)

CO No.	Course Outcome (CO)	Cognitive Domain & Level	Linked POs
CO 4.3	Analyze case laws to determine when consent is not free (e.g., coercion, undue influence, fraud) and its impact on the contract's validity.	Analysis (Analyze)	PO3 (Problem Solving)
CO 4.4	Explain the rules regarding the performance and discharge of a contract, including the concept of 'breach of contract'.	Comprehension (Understand)	PO1 (Core Knowledge)
CO 4.5	Apply the legal provisions to determine the appropriate remedies and measure the damages available to the injured party upon breach.	Application (Apply)	PO3 (Problem Solving)
CO 4.6	Discuss the legal and ethical implications of contractual agreements in a professional business setting.	Evaluation (Evaluate)	PO7 (Ethics), PO8 (Social Responsibility)

CO-PO Alignment and Continuous Improvement

5. CO-PO Integration and Synergies

- **5.1 Strengthening Analytical Skills (PO3):** Subjects like Financial Accounting (CO 2.5: calculating depreciation) and Business Economics (CO 3.3: calculating elasticity) directly build the **Quantitative and Analytical Problem-Solving** skills required by PO3.
- **5.2 Enhancing Ethical Compliance (PO7):** Business Law (CO 4.6: discussing legal and ethical implications) and Financial Accounting (CO 2.1: accounting conventions) ensure that graduates understand **professional and ethical responsibilities** as mandated by PO7.
- **5.3 Fostering Communication (PO5):** Every course, particularly Business Economics (CO 3.6: written report) and Financial Accounting (CO 2.6: interpretation), requires students to **clearly communicate** complex information, supporting PO5.

Subject	Contributes Most to PO1 (Core Knowledge)	Contributes Most to PO2 (Financial Analysis)	Contributes Most to PO7 (Ethics)
Financial Accounting	High (Concepts & Final Accounts)	High (Preparation & Interpretation)	Medium (Conventions)
Business Economics	High (Theory & Markets)	Low	Low
Business Law	High (Statutory Provisions)	Low	High (Compliance & Validity)

6. Conclusion and Future Development

- **6.1 Utilization of COs:** These matrices will serve as the **assessment blueprint** for the B.Com. program. Examination questions, assignments, and practical sessions will be designed specifically to test the achievement of these outcomes.
- **6.2 Feedback Loop:** Departments will conduct an annual **Course Outcome Attainment Analysis** based on student performance. This data will be used to review and **revise the CO statements** every two to three years to ensure continued relevance to industry standards and the changing needs of the business world.
- **6.3 Future Scope:** Similar detailed CO matrices will be developed for all higher-level B.Com. courses, including Corporate Accounting, Income Tax, and Marketing Management.