



Programme Outcomes (POs) by Kishorkumar Janklayan Shikshan Prasarak Mandal Jalna's Shikshan Maharshi Vajjnathrao Akat Mahavidyalay for their B.Com. program,

Introduction, Vision, and Scope

1. Introduction to the B.Com. Programme

- **1.1 Institutional Context:** Shikshan Maharshi Vajjnathrao Akat Mahavidyalay, Satona, Tq. Partur, Dist. Jalna, offers the Bachelor of Commerce (B.Com.) program under the guidance of Kishorkumar Janklayan Shikshan Prasarak Mandal. The program is committed to producing competent professionals for the accounting, finance, and business sectors.
- **1.2 Vision of the Programme:** To empower students with conceptual clarity in commerce, advanced analytical skills, technological proficiency, and ethical consciousness necessary to succeed in dynamic global business environments.
- **1.3 Definition of Programme Outcomes (POs):** Programme Outcomes are the statements that describe the knowledge, skills, and attributes that students are expected to have attained upon successful completion of the three-year B.Com. degree.
- **1.4 Alignment:** These Programme Outcomes (POs) are formulated to meet industry expectations, promote entrepreneurial spirit, and align with the principles of the **National Education Policy (NEP)**, focusing on professional and skill-based competencies.

Core Knowledge and Financial Expertise

2. Programme Outcome 1 (PO1): Core Commerce and Domain Knowledge

- **Statement:** Graduates will demonstrate a comprehensive understanding of the fundamental principles, concepts, theories, and regulations specific to Accounting, Finance, Marketing, and Taxation.
- **Key Attributes:**
 - **Conceptual Mastery:** Deep knowledge of financial reporting standards (e.g., IFRS/AS), fundamental economic principles, and basic legal frameworks affecting business.
 - **Integrated Understanding:** Ability to integrate knowledge across core subjects, understanding how financial decisions impact marketing and how tax laws affect accounting.
 - **Regulatory Awareness:** Knowledge of the role and functions of key financial and regulatory institutions (e.g., SEBI, RBI, Income Tax Department).
- **Mapping to B.Com. Core:** Achieved through core subjects like Financial Accounting, Corporate Accounting, Business Economics, and Mercantile Law.

3. Programme Outcome 2 (PO2): Financial Accounting and Analysis

- **Statement:** Graduates will be able to prepare, analyze, and interpret financial statements for various organizational structures, applying relevant accounting standards and using ratio analysis to inform decision-making.
- **Key Attributes:**
 - **Financial Statement Preparation:** Proficiency in recording, summarizing, and presenting transactions and preparing final accounts for sole proprietorships, partnerships, and companies.
 - **Decision Support:** Skill in interpreting key financial metrics (liquidity, profitability, solvency) and communicating financial health to stakeholders.
 - **Budgeting and Cost Control:** Understanding of cost classification and application of marginal costing and budgetary control techniques.
- **Mapping to B.Com. Core:** Demonstrated through practical problems in Financial Accounting, Cost Accounting, and Management Accounting papers.

Analytical, Problem-Solving, and IT Skills

4. Programme Outcome 3 (PO3): Critical Thinking and Business Problem Solving

- **Statement:** Graduates will employ critical thinking and analytical skills to diagnose complex business problems, evaluate alternative strategies, and formulate viable, evidence-based solutions.
- **Key Attributes:**
 - **Data Interpretation:** Ability to read and interpret business data, market trends, and economic indicators.
 - **Scenario Analysis:** Skill in analyzing the potential risks and rewards associated with various business decisions (e.g., investment choices, expansion plans).
 - **Logical Reasoning:** Capacity to apply quantitative techniques (e.g., Business Statistics) to solve commercial problems.
- **Mapping to B.Com. Core:** Addressed in subjects like Business Statistics, Business Management, and through case study assignments in Marketing and Finance.

5. Programme Outcome 4 (PO4): Digital and Technical Proficiency

- **Statement:** Graduates will be technologically competent, proficient in using contemporary software tools, accounting packages, and digital resources for efficient business operations and data management.
- **Key Attributes:**
 - **Accounting Software:** Hands-on experience with at least one widely-used accounting software package (e.g., Tally, SAP-basic).
 - **MS Office Suite:** Proficiency in using spreadsheets (Excel) for financial modeling, budgeting, and data analysis, and presentations (PowerPoint) for corporate communication.
 - **E-Commerce and Digital Marketing:** Basic understanding of the mechanisms of e-commerce, online banking, and digital commerce platforms.

- **Mapping to B.Com. Core:** Demonstrated through mandatory practical labs, computer application in business courses, and assignments requiring the use of spreadsheets.

Communication, Research, and Professionalism

6. Programme Outcome 5 (PO5): Effective Communication

- **Statement:** Graduates will articulate business ideas, financial information, and professional reports clearly and persuasively, both verbally and in writing, to diverse business and non-business audiences.
- **Key Attributes:**
 - **Business Writing:** Mastery of drafting professional documents like reports, business proposals, memos, and formal correspondence.
 - **Presentation Skills:** Ability to deliver effective and engaging presentations using appropriate visual aids and professional decorum.
 - **Interpersonal Skills:** Proficiency in conducting professional meetings, interviews, and networking effectively.
- **Mapping to B.Com. Core:** Assessed via oral presentations, viva-voce exams, submission of corporate project reports, and a dedicated Business Communication course.

7. Programme Outcome 6 (PO6): Research and Innovation Skills

- **Statement:** Graduates will possess the skills for conducting business-oriented research, collecting primary and secondary data, applying appropriate methodologies, and generating insights relevant to managerial decision-making.
- **Key Attributes:**
 - **Project Formulation:** Ability to define a research problem in commerce or management (e.g., consumer behavior, stock performance).
 - **Data Collection Ethics:** Understanding of ethical guidelines in research, including proper citation and avoidance of plagiarism.
 - **Report Generation:** Skill in structuring and presenting research findings in a professional and academic report format.
- **Mapping to B.Com. Core:** Demonstrated through mandatory final-year project work, market surveys, and literature review assignments in core areas like Marketing and Financial Management.

Ethics, Responsibility, and Career Readiness

8. Programme Outcome 7 (PO7): Collaboration and Leadership

- **Statement:** Graduates will function effectively in multi-disciplinary teams, demonstrating collaboration, managing group dynamics, and exhibiting leadership qualities when necessary to achieve shared organizational goals.
- **Key Attributes:**
 - **Teamwork:** Ability to contribute constructively in a group setting, respect diverse opinions, and share workload efficiently.

- **Leadership:** Capacity to motivate peers, coordinate tasks, and take initiative in organizing academic or co-curricular events.
 - **Negotiation:** Basic understanding of conflict resolution and negotiation tactics within a business context.
- **Mapping to B.Com. Core:** Evaluated through mandatory group projects, organizational behavior case studies, and participation in college committees/extracurricular activities.

9. Programme Outcome 8 (PO8): Ethical Practice and Social Responsibility

- **Statement:** Graduates will demonstrate strong ethical reasoning, uphold professional integrity, and understand the social, environmental, and corporate governance responsibilities of businesses in a sustainable economy.
- **Key Attributes:**
 - **Ethical Decision-Making:** Ability to identify and resolve ethical dilemmas in accounting, marketing, and finance (e.g., insider trading, deceptive advertising).
 - **Corporate Social Responsibility (CSR):** Awareness of the role of CSR and sustainability reporting (ESG) in modern business practices.
 - **Compliance:** Understanding the importance of adhering to legal and corporate governance norms.
- **Mapping to B.Com. Core:** Covered through specific units in Business Ethics, Corporate Governance, and Environmental Studies components.

10. Programme Outcome 9 (PO9): Entrepreneurship and Employability

- **Statement:** Graduates will be equipped with the necessary skills and mindset to pursue entrepreneurial ventures or secure employment in commerce, finance, and allied sectors, demonstrating preparedness for the professional world.
- **Key Attributes:**
 - **Career Readiness:** Possession of essential soft skills (time management, punctuality, interview skills) for professional entry.
 - **Entrepreneurial Mindset:** Ability to identify business opportunities, assess feasibility, and formulate a basic business plan.
 - **Professional Networking:** Awareness of industry trends and the importance of continuous professional development.
- **Mapping to B.Com. Core:** Supported by skill-enhancement courses, workshops on entrepreneurship, campus placement activities, and industry interaction sessions.

11. Programme Outcome 10 (PO10): Lifelong Learning

- **Statement:** Graduates will recognize the imperative for continuous learning and possess the ability to adapt and acquire new knowledge and certifications (e.g., CA, CMA, MBA) in response to the rapidly evolving business and regulatory landscape.
- **Key Attributes:**
 - **Self-Paced Learning:** Skill in utilizing online resources, MOOCs, and professional journals for independent knowledge acquisition.
 - **Adaptability:** Flexibility in embracing new technologies (e.g., AI in accounting) and changing work methodologies.

- **Goal Orientation:** Commitment to professional advancement and skill updating throughout their careers.
- **Mapping to B.Com. Core:** Reinforced through self-study components, promoting higher education options, and inviting alumni to share their career progression experiences.