

St. Mira's College for Girls, Pune
[Autonomous-affiliated to the Savitribai Phule Pune University]
Learning Outcomes based Curriculum Framework (LOCF) for Undergraduate Programme
Name of Programme: B.COM.

w.e.f.2023

1. Aims of Bachelor's Degree Programme in Subject:

After completing the undergraduate programme in Commerce (B.COM), the learner would acquire knowledge and skill with practical exposure for chosen specializations, which would prepare the student to face the challenges of the dynamic world of commerce and business.

The programme would provide a sound theoretical foundation in the areas of Business Mathematics, Business Economics, Business Management, Business Communication, Accountancy, Auditing, Taxation and Law, along with specialization in the any one of the chosen subject – Cost and Works Accountancy, Banking & Finance, Marketing, Business Administration and Business Entrepreneurship.

1. Ability to reflect on the issues emerging from the areas of study, analyse through case studies, case studies and case laws and problem solving exercises and draw realistic conclusions thereon.
2. Ability to apply theory and draw linkages with real life situations, thus, enhancing application-based learning.
3. Ability towards multicultural competence through familiarization and understanding of theoretical and economic policy constructs developed across nations, global trends with respect to trade and factor flows, recognition of mutual respect of diversity and interdependence between nations, for the purpose of assimilation of ideas.
4. Inculcate a sense of civic responsibility, corporate social citizenship, moral accountability and dignity of labour leading to a holistic development of the learners.
5. Inculcate a spirit of enquiry into the impact of economic policies at the national and international levels and sensitize to the challenges posed by economic issues like Unemployment, Inflation, Inequality, Exclusion, thus stimulating community engagement initiatives.

2. Graduate attributes of the Programme.

1. The Programme should expand the knowledge base in the subjects of Study.
2. The Programme should develop and apply analytical skills in day to day economic decision-making.
3. The Programme to inculcate ability to assess and evaluate business conditions critically; examine and ascertain legal framework related to the subject of Study;
4. The Programme should help explore the possibility of alignment of business outcomes to socio-economic objectives.
5. The Programme should develop awareness and responsibility, social accountability and responsibility of business decision-making.
6. The Programme should help put into practice self-regulation and self-discipline by developing a personal and behavioural competence.

3. Program Specific Outcomes:

ACADEMIC COMPETENCE

Acquire theoretical knowledge base in various branches of Commerce including Banking and Finance, Marketing, Cost and Works Accountancy, Business Entrepreneurship, Business Administration, Accountancy, Business Economics and Law and develop clarity of concepts relating to

Micro & Macro Economics, Marketing, Salesmanship, Finance, Human Resource, Entrepreneurship Ecosystem, Methods & Techniques of Costing, Legal framework of Business.

Corelate theory and real-life business environment and interpret linkages in areas related to Markets, International Trade, National Income, Financial System, Institutions and Markets, Computation of Financial Statements, Audits, Taxes, Customer, Product and Market Development, Venture Creation, Cost Reduction and Cost Control, Legislation related to Business, Women, Property, Technology, etc.

Examine and evaluate areas such as Industry, Public Finance, Macro Policy International Trade, Financial System, Markets and Institutions, Services, Consumer Behaviour, Business Planning, Business Model, Intellectual Property, Competition, Market Research, Financial Statement Analysis, Tax Planning, Cost and Management Accounting through research.

Apply multidisciplinary perspectives of Business to Society, Community, Culture, Demography, Psychology, Sociology, etc.

PERSONAL, BEHAVIOURAL AND SKILL BASED COMPETENCE

Demonstrate interpretational and analytical skills for business decision-making w.r.t. Monetary and Fiscal Policy, Personal Financial Planning, Gains from Trade, Foreign Exchange, Bank Failures, Entrepreneurship, Ratio Analysis, Accounting and Financial Frauds, Pricing Strategy, Branding, Training, Cost Effectiveness, Succession, Inclusion, Gender, etc.

Employ report writing and academic writing skills w.r.t. Banking Law and Practices, Financial Markets, Financial Services, Forensic Accounting, Risk Management, Marketing Strategies, Promotions, Product Portfolio, Distribution, Organizational Culture, Growth Strategies, Sustainability, Strategic Management, Creativity, Innovation, Drafting, Cost Management, etc.

Analyze business situations and hone research skills in a broad socio-political context w.r.t. Financial Inclusion, Financial Analysis, Market Intervention, Grievance Redressal, Inclusivity and Diversity, Applicability of Accounting Standards, Automated Environment, Budget, Entrepreneurial Success and Failure, New-Age Entrepreneurs, Cost Analysis, Inter-firm Comparison etc.

ETHICAL, MORAL AND SOCIAL COMPETENCE AND SENSIBILITIES

Demonstrate ethical, social and ecological responsibility by assessing challenges relating to Cyber Crime, Fraud Detection, Reporting and Prevention, Tax Evasion, Cost Reporting, Corporate Sustainability, legal issues and ethics in entrepreneurship, Environment, Quality Management, International Business, Business Failures, Cost Reporting etc.

Identify and evaluate Equity and Inclusion in Business, Decision-making and Business Culture w.r.t. Gender, Diversity, Regional Cooperation, Demographics, Psychographics, Empowerment, Succession, Inheritance, Cost Consciousness, etc.