

**DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY, CHHATRAPATI
SAMBHAJINAGAR**

**Mrs. Kesharbai Sonajirao Kshirsagar (Alias Kaku) Arts, Science and Commerce College,
Beed**

Department of Commerce

Programme Outcomes, Course Outcomes and CO–PO Mapping

B.Com. (Three Years / Four Years Honours / Honours with Research), NEP-2020

B.Com. First Year: Semester I and Semester II | Syllabus effective from Academic Year 2024-25

(Circular No. SU/CM/Revised B.Com./NEP/111/2024 dated 01-06-2024)

1. Basis and Methodology

This document states the Programme Outcomes (POs) of the B.Com. programme and the Course Outcomes (COs) of every course offered in Semesters I and II under the revised NEP-2020 syllabus of Dr. Babasaheb Ambedkar Marathwada University. The seven POs retain the heads prescribed in the University syllabus and are reworded as measurable graduate attributes. Each CO is written with an action verb and tagged with its level in the Revised Bloom's Taxonomy. Each CO is then mapped to the POs to support the Outcome-Based Education (OBE) framework and NAAC Criterion II (Key Indicator 2.6: Student Performance and Learning Outcomes).

Correlation levels used in the mapping: 3 = High (substantial), 2 = Medium (moderate), 1 = Low (slight), – = No correlation. The course-level value for each PO is the arithmetic mean of the non-zero CO correlations for that PO.

Bloom's levels: K1 Remember, K2 Understand, K3 Apply, K4 Analyse, K5 Evaluate, K6 Create.

2. Programme Outcomes (POs)

On completion of the B.Com. programme, graduates will be able to:

PO	Title	Programme Outcome
PO1	Disciplinary Knowledge and Contribution to Economy and Society	Apply core knowledge of accounting, finance, management, economics, marketing and entrepreneurship as business leaders, entrepreneurs, professionals and responsible citizens, contributing to economic growth, innovation and social welfare.
PO2	Ethics, Environment and Sustainability	Develop practical and sustainable solutions to business problems within professional, legal and ethical boundaries, and demonstrate awareness of social and environmental responsibility and the need for sustainable development.

PO	Title	Programme Outcome
PO3	Entrepreneurial Mindset and Innovation	Identify business opportunities, generate and assess ideas, take calculated risks and create value through new ventures or innovation within existing organisations.
PO4	Individual and Team Work	Work effectively as individuals and in diverse teams, demonstrating leadership, interpersonal skills and cooperation to solve complex problems and achieve common goals.
PO5	Communication	Communicate business ideas, information and decisions clearly in oral, written and digital form, including preparing reports, business documents and presentations, and giving and receiving clear instructions.
PO6	Digital Literacy and Technological Proficiency	Use office automation tools, spreadsheets, online financial platforms and information systems to record, analyse and present business data and to automate routine processes.
PO7	Continuous Learning and Adaptability	Engage in lifelong learning and professional development, adapting to changing business practices, technologies, markets and regulatory frameworks.

3. Course Outcomes and CO–PO Mapping: Semester I

3.1 DSC-1: Financial Accounting – I (4 Credits)

On successful completion of the course, students will be able to:

CO	Course Outcome	Bloom's Level
CO1	Explain the meaning, concepts, objectives, scope and classification of accounts, the rules of debit and credit, and the accounting cycle.	K2
CO2	Record business transactions in the journal, post them to the ledger and balance the accounts.	K3
CO3	Compute depreciation using the Straight Line, Reducing Balance, Annuity and Sinking Fund methods, and compare their effect on profit and asset values.	K3, K4
CO4	Prepare the Manufacturing, Trading and Profit & Loss Accounts and the Balance Sheet of a sole trader, including adjustments.	K3
CO5	Account for hire purchase and instalment transactions, including calculation of interest, journal and ledger entries, and balance sheet disclosure.	K3
CO6	Prepare royalty accounts involving minimum rent, short workings and their recoupment, and sub-lease in the books of the lessee and the landlord.	K3

CO–PO Mapping Matrix: DSC-1 Financial Accounting – I

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	1	–	–	1	–	2
CO2	3	1	–	–	1	1	1
CO3	3	–	1	–	–	1	1
CO4	3	1	1	–	2	1	1
CO5	3	1	1	–	1	–	1
CO6	3	–	1	–	1	–	1
Average	3.00	1.00	1.00	–	1.20	1.00	1.17

3.2 DSC-2: Principles of Management – I (4 Credits)

On successful completion of the course, students will be able to:

CO	Course Outcome	Bloom's Level
CO1	Explain the concept, nature, scope and significance of management, and distinguish management as a science, an art and a profession, and administration from management.	K2
CO2	Trace the evolution of management thought and compare traditional and modern approaches.	K4
CO3	Discuss the social responsibility of business and the role of business ethics in managerial conduct.	K2
CO4	Apply the planning process, MBO/MBE, forecasting and the steps of decision-making to business situations.	K3
CO5	Design a suitable organisational structure using the principles of departmentation, span of control, delegation, and centralisation or decentralisation.	K6
CO6	Describe the staffing process, from manpower planning through recruitment, selection, training, remuneration, appraisal, promotion and transfer.	K2

CO–PO Mapping Matrix: DSC-2 Principles of Management – I

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	1	–	1	1	–	2
CO2	3	–	–	–	1	–	2
CO3	2	3	1	1	1	–	1
CO4	3	1	2	2	1	–	1
CO5	3	–	1	3	2	–	1
CO6	3	1	–	2	1	–	1
Average	2.83	1.50	1.33	1.80	1.17	–	1.33

3.3 DSC-3: Entrepreneurship Development – I (4 Credits)

On successful completion of the course, students will be able to:

CO	Course Outcome	Bloom's Level
CO1	Define an entrepreneur, describe the characteristics and functions of an entrepreneur, and distinguish an entrepreneur from an intrapreneur.	K1, K2
CO2	Explain the role of entrepreneurs in economic development, and the importance, challenges and barriers of entrepreneurship.	K2
CO3	Compare the economic, sociological and psychological theories of entrepreneurship, including those of Schumpeter, McClelland (Kakinada Experiment) and Hoselitz.	K4
CO4	Classify types of entrepreneurship, including sociopreneur, edupreneur, ecopreneur, agripreneur, women entrepreneurs, rural entrepreneurship and SHGs.	K2
CO5	Carry out environmental scanning of socio-cultural, economic, technological, demographic, legal-political, geographical and international factors to identify business opportunities.	K3, K4

CO–PO Mapping Matrix: DSC-3 Entrepreneurship Development – I

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	1	3	1	–	–	1
CO2	3	1	3	–	1	–	1
CO3	3	–	2	–	1	–	2
CO4	2	3	3	1	–	–	1
CO5	2	2	3	2	1	1	2
Average	2.60	1.75	2.80	1.33	1.00	1.00	1.40

3.4 GE/OE-1 (A): Basics of Accounting (2 Credits)

On successful completion of the course, students will be able to:

CO	Course Outcome	Bloom's Level
CO1	Explain basic accounting concepts, kinds of accounts, accounting rules and the double entry system.	K2
CO2	Record transactions through vouching, journal entries, ledger posting and a trial balance, and prepare simple final accounts.	K3
CO3	Maintain subsidiary books (cash, purchase and sales books, inventory records) and describe statutory financial liabilities and the filing of returns.	K3

CO–PO Mapping Matrix: GE/OE-1 (A) Basics of Accounting

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	–	–	–	1	–	1
CO2	3	1	1	–	1	1	1
CO3	3	2	1	–	1	1	2
Average	3.00	1.50	1.00	–	1.00	1.00	1.33

3.5 GE/OE-1 (B): Basics of Finance (2 Credits)

On successful completion of the course, students will be able to:

CO	Course Outcome	Bloom's Level
CO1	Explain the nature, scope and goals of finance and its role in business and personal life.	K2
CO2	Apply time value of money concepts, including future value, present value and compound interest, to financial problems.	K3
CO3	Evaluate simple investment proposals using NPV and IRR, and analyse the relationship between risk and return.	K5
CO4	Explain cost of capital, capital structure, working capital management and financial statements, and describe the role of financial markets and institutions.	K2

CO–PO Mapping Matrix: GE/OE-1 (B) Basics of Finance

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	1	1	–	1	–	1
CO2	3	–	1	–	–	1	1
CO3	3	1	2	1	1	1	1
CO4	3	1	1	–	1	–	2
Average	3.00	1.00	1.25	1.00	1.00	1.00	1.25

3.6 GE/OE-1 (C): Basics of Entrepreneurship (2 Credits)

On successful completion of the course, students will be able to:

CO	Course Outcome	Bloom's Level
CO1	Explain the concepts, characteristics and functions of an entrepreneur and the challenges of entrepreneurship.	K2
CO2	Generate and select a viable business idea.	K6
CO3	Prepare a project report for a proposed enterprise.	K6
CO4	Explain the procedure for registering an enterprise under Udyam Registration.	K2
CO5	Identify institutional support at central and state levels (NIESBUD, SIDBI, EDII, KVIC, DIC, MIDC, MCED), from commercial banks and from incubation centres.	K2

CO–PO Mapping Matrix: GE/OE-1 (C) Basics of Entrepreneurship

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	1	3	–	1	–	1
CO2	2	1	3	2	1	–	1
CO3	2	1	3	2	3	1	1
CO4	2	2	2	–	1	2	1
CO5	2	1	3	–	1	–	2
Average	2.20	1.20	2.80	2.00	1.40	1.50	1.20

3.7 SEC-1 (A): Office Automation Tools – I (2 Credits)

On successful completion of the course, students will be able to:

CO	Course Outcome	Bloom's Level
CO1	Create, edit, format and print documents in MS Word, using tables, headers and footers.	K3

CO	Course Outcome	Bloom's Level
CO2	Manage worksheets, enter and format data, apply commonly used formulas and create charts in MS Excel.	K3
CO3	Design PowerPoint presentations with tables, images, media, transitions and animations.	K6
CO4	Create and manage an e-mail account and communicate professionally using attachments.	K3

CO–PO Mapping Matrix: SEC-1 (A) Office Automation Tools – I

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	1	–	–	1	3	3	2
CO2	2	–	–	1	2	3	2
CO3	1	–	1	2	3	3	2
CO4	1	1	–	1	3	3	2
Average	1.25	1.00	1.00	1.25	2.75	3.00	2.00

3.8 SEC-1 (B): Personal Finance & Planning (2 Credits)

On successful completion of the course, students will be able to:

CO	Course Outcome	Bloom's Level
CO1	Explain the importance of personal finance, set financial goals and assess personal financial health.	K2
CO2	Prepare a personal budget, track expenses and identify ways to reduce spending and increase savings.	K3
CO3	Compare savings and investment avenues, including tax-saving instruments, and plan an emergency fund.	K4
CO4	Analyse types of debt and devise suitable repayment and consolidation strategies.	K4

CO–PO Mapping Matrix: SEC-1 (B) Personal Finance & Planning

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	1	1	–	1	–	2
CO2	3	1	1	–	1	1	2
CO3	3	1	1	–	1	1	2
CO4	3	2	1	–	1	–	2
Average	3.00	1.25	1.00	–	1.00	1.00	2.00

3.9 SEC-1 (C): Basic Banking Operations (2 Credits)

Drafted from the course title; syllabus not included in the University document.

On successful completion of the course, students will be able to:

CO	Course Outcome	Bloom's Level
CO1	Describe the structure of the Indian banking system and the banker–customer relationship.	K2
CO2	Explain the procedure for opening and operating deposit accounts, including KYC norms.	K2
CO3	Handle negotiable instruments such as cheques and demand drafts, and explain the clearing process.	K3
CO4	Use digital banking channels (NEFT, RTGS, IMPS, UPI, net banking) safely.	K3

CO–PO Mapping Matrix: SEC-1 (C) Basic Banking Operations

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	1	–	–	1	–	1
CO2	3	2	–	1	2	1	1
CO3	3	1	–	–	1	1	1
CO4	2	1	1	–	1	3	2
Average	2.75	1.25	1.00	1.00	1.25	1.67	1.25

4. Course Outcomes and CO–PO Mapping: Semester II

4.1 DSC-4: Financial Accounting – II (4 Credits)

On successful completion of the course, students will be able to:

CO	Course Outcome	Bloom's Level
CO1	Explain GAAP and the provisions of AS-1, AS-2, AS-7, AS-9, AS-10 and AS-17.	K2
CO2	Distinguish capital from revenue items and prepare the Receipts & Payments Account, Income & Expenditure Account and Balance Sheet of non-trading concerns.	K3
CO3	Prepare branch accounts under the Debtors System (cost price and invoice price methods) and the Stock and Debtors System.	K3
CO4	Prepare departmental accounts by allocating expenses and incomes and accounting for inter-departmental transfers.	K3
CO5	Prepare consignment accounts in the books of the consignor and consignee, including valuation of inventory, goods invoiced above cost, and normal and abnormal loss.	K3, K4

CO–PO Mapping Matrix: DSC-4 Financial Accounting – II

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	–	–	1	–	3
CO2	3	2	–	–	1	–	1
CO3	3	–	1	–	1	–	1
CO4	3	–	1	1	1	–	1
CO5	3	1	1	–	1	–	1
Average	3.00	1.67	1.00	1.00	1.00	–	1.40

4.2 DSC-5: Principles of Management – II (4 Credits)

On successful completion of the course, students will be able to:

CO	Course Outcome	Bloom's Level
CO1	Explain the principles and techniques of direction and supervision.	K2
CO2	Evaluate leadership styles and their suitability in different organisational situations.	K5
CO3	Apply the motivation theories of Maslow, McGregor (Theory X and Y), Herzberg and Vroom to design motivation strategies.	K3, K6
CO4	Explain coordination as the essence of management, and its types and techniques.	K2
CO5	Design an effective control process and relate planning to controlling.	K6
CO6	Analyse contemporary management issues: Kaizen, TQM, workforce diversity, globalisation and innovation, green management, virtual teams and the ethical workplace.	K4

CO–PO Mapping Matrix: DSC-5 Principles of Management – II

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	1	–	2	2	–	1
CO2	3	1	1	3	2	–	2
CO3	3	1	1	3	1	–	1
CO4	3	–	–	3	2	–	1
CO5	3	1	–	1	1	1	1
CO6	3	3	2	2	1	2	3
Average	3.00	1.40	1.33	2.33	1.50	1.50	1.50

4.3 DSC-6: Entrepreneurship Development – II (4 Credits)

On successful completion of the course, students will be able to:

CO	Course Outcome	Bloom's Level
CO1	Apply market research techniques, including field survey, test marketing, Delphi technique, desk research, observation and experiment.	K3
CO2	Explain the process and principles of purposeful innovation and the role of incubation centres, with reference to Maharashtra.	K2
CO3	Assess government start-up and skill schemes: Start-up India, Stand-Up India, PMKVY and Skill India.	K5
CO4	Evaluate new-age entrepreneurial support such as accelerators, crowdfunding, venture capital, co-working spaces, boot camps and EDPs.	K5
CO5	Prepare and present a project report covering project formulation, feasibility, finance and the project life cycle.	K6

CO–PO Mapping Matrix: DSC-6 Entrepreneurship Development – II

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	1	2	2	2	1	1
CO2	2	1	3	1	1	1	2
CO3	2	2	3	–	1	1	2
CO4	2	1	3	1	1	2	2
CO5	3	1	3	2	3	2	1
Average	2.40	1.20	2.80	1.50	1.60	1.40	1.60

4.4 GE/OE-2 (A): Basics of Marketing (2 Credits)

On successful completion of the course, students will be able to:

CO	Course Outcome	Bloom's Level
CO1	Explain the concept, nature, scope and evolution of marketing, the marketing mix and strategic marketing.	K2
CO2	Analyse factors influencing consumer and business buyer behaviour and the buying decision process in consumer, institutional and government markets.	K4
CO3	Describe the components of a Marketing Information System: internal records, marketing intelligence and decision support systems.	K2

CO–PO Mapping Matrix: GE/OE-2 (A) Basics of Marketing

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	1	2	–	1	–	1
CO2	3	1	2	1	1	–	1
CO3	2	–	1	–	1	3	2
Average	2.67	1.00	1.67	1.00	1.00	3.00	1.33

4.5 GE/OE-2 (B): Fundamentals of Stock Market (2 Credits)

On successful completion of the course, students will be able to:

CO	Course Outcome	Bloom's Level
CO1	Distinguish between primary and secondary markets, explain IPO, FPO, bonus issue and buy-back, and describe the roles of BSE and NSE.	K2
CO2	Explain mutual fund investment through SIPs and ETFs.	K2
CO3	Describe the role of depositories (NSDL, CDSL), depository participants and brokers, and the procedure for opening demat and trading accounts.	K2
CO4	Explain trading in equity, futures and options, commodities and forward markets, along with the risks involved.	K2, K4

CO	Course Outcome	Bloom's Level
CO5	Interpret price charts, candlestick patterns and other basic technical tools, and describe delivery and settlement procedures.	K3

CO–PO Mapping Matrix: GE/OE-2 (B) Fundamentals of Stock Market

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	1	1	–	–	–	2
CO2	3	1	1	–	–	1	2
CO3	3	1	–	–	1	2	1
CO4	3	2	1	–	–	1	2
CO5	2	–	1	–	1	3	2
Average	2.80	1.25	1.00	–	1.00	1.75	1.80

4.6 GE/OE-2 (C): Functions of Business Management (2 Credits)

Drafted from the course title; syllabus not included in the University document.

On successful completion of the course, students will be able to:

CO	Course Outcome	Bloom's Level
CO1	Explain the nature and importance of the functions of management.	K2
CO2	Describe planning, organising, staffing, directing and controlling as an integrated process.	K2
CO3	Explain the functional areas of business: production, marketing, finance and human resources.	K2
CO4	Apply management functions to a small business situation.	K3

CO–PO Mapping Matrix: GE/OE-2 (C) Functions of Business Management

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	1	–	1	1	–	1
CO2	3	–	1	2	1	–	1
CO3	3	1	1	1	1	–	1
CO4	2	1	2	2	2	–	2
Average	2.75	1.00	1.33	1.50	1.25	–	1.25

4.7 VSC-1 (A): Application of Spreadsheet Software (2 Credits)

On successful completion of the course, students will be able to:

CO	Course Outcome	Bloom's Level
CO1	Use cell references and basic functions (SUM, MIN, MAX, COUNT, AVERAGE) for calculations.	K3
CO2	Apply logical functions (IF, nested IF, AND, OR, NOT) and what-if tools (Goal Seek, Scenarios, Data Tables).	K3
CO3	Use VLOOKUP, HLOOKUP, Pivot Tables and duplicate detection.	K3
CO4	Create, format and modify charts to present business data.	K3
CO5	Prepare financial statements, sales registers and comparative performance analyses in Excel.	K6

CO–PO Mapping Matrix: VSC-1 (A) Application of Spreadsheet Software

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	–	–	–	1	3	2
CO2	2	–	1	–	1	3	2
CO3	2	–	1	1	1	3	2
CO4	1	–	–	1	3	3	1
CO5	3	–	1	1	2	3	2
Average	2.00	–	1.00	1.00	1.60	3.00	1.80

4.8 VSC-1 (B): Business Documentation (2 Credits)

On successful completion of the course, students will be able to:

CO	Course Outcome	Bloom's Level
CO1	Use advanced MS Word features, including formatting, tables, text boxes, WordArt, media insertion and mail merge.	K3
CO2	Prepare business letters, bills, letterheads, business cards and reports.	K6
CO3	Design resumes, brochures, flyers and promotional material.	K6
CO4	Prepare financial reports, employee reports and other business reports.	K6

CO–PO Mapping Matrix: VSC-1 (B) Business Documentation

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	1	–	–	–	2	3	2
CO2	2	1	1	1	3	3	1
CO3	1	–	2	–	3	3	2
CO4	2	1	–	1	3	3	1
Average	1.50	1.00	1.50	1.00	2.75	3.00	1.50

4.9 SEC (C): Business Presentation (2 Credits)

Drafted from the course title; syllabus not included in the University document.

On successful completion of the course, students will be able to:

CO	Course Outcome	Bloom's Level
CO1	Explain the principles of effective business presentations.	K2
CO2	Design structured slide presentations using visual aids and data charts.	K6
CO3	Deliver presentations confidently and respond to audience questions.	K3

CO–PO Mapping Matrix: SEC (C) Business Presentation

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	1	1	–	1	3	1	2
CO2	1	–	1	2	3	3	2
CO3	1	1	1	2	3	1	2
Average	1.00	1.00	1.00	1.67	3.00	1.67	2.00

5. Consolidated Course–PO Articulation Matrix

Course-level correlation of each course with the Programme Outcomes (average of CO-level values; – indicates no correlation).

Sem	Code	Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7
I	DSC-1	Financial Accounting – I	3.00	1.00	1.00	–	1.20	1.00	1.17
I	DSC-2	Principles of Management – I	2.83	1.50	1.33	1.80	1.17	–	1.33
I	DSC-3	Entrepreneurship Development – I	2.60	1.75	2.80	1.33	1.00	1.00	1.40
I	GE/OE-1 (A)	Basics of Accounting	3.00	1.50	1.00	–	1.00	1.00	1.33
I	GE/OE-1 (B)	Basics of Finance	3.00	1.00	1.25	1.00	1.00	1.00	1.25
I	GE/OE-1 (C)	Basics of Entrepreneurship	2.20	1.20	2.80	2.00	1.40	1.50	1.20
I	SEC-1 (A)	Office Automation Tools – I	1.25	1.00	1.00	1.25	2.75	3.00	2.00
I	SEC-1 (B)	Personal Finance & Planning	3.00	1.25	1.00	–	1.00	1.00	2.00
I	SEC-1 (C)	Basic Banking Operations	2.75	1.25	1.00	1.00	1.25	1.67	1.25
II	DSC-4	Financial Accounting – II	3.00	1.67	1.00	1.00	1.00	–	1.40
II	DSC-5	Principles of Management – II	3.00	1.40	1.33	2.33	1.50	1.50	1.50
II	DSC-6	Entrepreneurship Development – II	2.40	1.20	2.80	1.50	1.60	1.40	1.60
II	GE/OE-2 (A)	Basics of Marketing	2.67	1.00	1.67	1.00	1.00	3.00	1.33
II	GE/OE-2 (B)	Fundamentals of Stock Market	2.80	1.25	1.00	–	1.00	1.75	1.80
II	GE/OE-2 (C)	Functions of Business Management	2.75	1.00	1.33	1.50	1.25	–	1.25
II	VSC-1 (A)	Application of Spreadsheet Software	2.00	–	1.00	1.00	1.60	3.00	1.80
II	VSC-1 (B)	Business Documentation	1.50	1.00	1.50	1.00	2.75	3.00	1.50
II	SEC (C)	Business Presentation	1.00	1.00	1.00	1.67	3.00	1.67	2.00
Programme-level average (Sem I–II)			2.49	1.23	1.43	1.38	1.47	1.77	1.51

Reading the matrix: Core courses (DSC) carry the strongest link to PO1 (disciplinary knowledge). The entrepreneurship courses anchor PO3, while the skill and vocational courses (SEC/VSC) anchor PO5 and PO6. PO2 (ethics and sustainability) and PO4 (teamwork) are addressed mainly through Principles of Management and Entrepreneurship Development. Continuous internal evaluation in these courses may use group activities and case discussions to strengthen PO4 attainment.

6. Observations on the Syllabus

1. Udyog Aadhaar (GE/OE-1 (C)) has been replaced by Udyam Registration since July 2020; the COs use Udyam Registration.
2. CO 3 printed under SEC-1 (B) Personal Finance & Planning (“effectively use modern office automation tools”) appears to have been carried over from SEC-1 (A) and has been replaced.
3. No syllabus is included for Basic Banking Operations, Functions of Business Management and Business Presentation. Their COs are drafted from the course titles and should be verified against the actual syllabi.
4. The Semester II structure lists Spreadsheet, Business Presentation and Business Documents under SEC, whereas the syllabus pages label them VSC-1. The category may be made consistent.
5. The Fundamentals of Stock Market syllabus lists only YouTube channels as references; NISM and SEBI investor-education material would strengthen the reference list.