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**Yashwantrao Chavan College of Arts, Commerce & Science**  
**Koperkhairane NAVI MUMBAI**  
(Permitted by Govt. of Maharashtra, Affiliated to University of Mumbai)

## **DEPARTMENT OF COMMERCE**

### **Course: BACHELOR OF COMMERCE (B. Com)**

#### **PROGRAM OUTCOME (POs)**

B Com program aims to equip students with a range of skills and knowledge related to business and commerce. Here are some common program outcomes for a B Com:

##### **PO1 Understanding of Business Principles:**

Demonstrate a comprehensive understanding of fundamental business concepts, including marketing, finance, accounting, management, and economics.

##### **PO2 Analytical and Critical Thinking:**

Develop strong analytical and critical thinking skills to analyse business problems, make informed decisions, and propose effective solutions.

##### **PO3 Communication Skills:**

Communicate effectively in written and oral forms, both within a business context and with external stakeholders.

##### **PO4 Quantitative Skills:**

Apply quantitative methods and mathematical concepts to analyse and interpret business data, financial statements, and economic trends.

##### **PO5 Ethical Decision-Making:**

Understand and apply ethical principles in business decision-making and demonstrate awareness of social responsibility and sustainability issues.

##### **PO6 Information Technology Proficiency:**

Use information technology tools and systems relevant to business operations, including proficiency in spreadsheet applications, databases, and other business software.

##### **PO7 Global Business Awareness:**

Develop an understanding of the global business environment, including international trade, cross-cultural issues, and the impact of globalization on business.

##### **PO8 Teamwork and Leadership:**

Work effectively in a team and demonstrate leadership skills, including the ability to motivate and manage individuals or groups.

##### **PO9 Entrepreneurial Mind-set:**

Foster an entrepreneurial mind set by understanding the principles of innovation, creativity, and the process of starting and managing a business.



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**PO10 Professionalism:**

Develop a professional demeanour, including effective time management, organizational skills, and an understanding of business etiquette.

**PO11 Adaptability and Continuous Learning:**

Adapt to changes in the business environment and demonstrate a commitment to lifelong learning, staying updated on industry trends and developments.



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**DEPARTMENT OF COMMERCE**

**Course: BACHELOR OF COMMERCE (B. Com)**

**PROGRAM SPECIFIC OUTCOME (PSOs)**

**PSO1** Understanding of key business concepts, including accounting, finance, marketing, management, and economics.

**PSO2** Developing graduates who will be financially literate, able to analyze financial statements, understand financial markets, and make informed financial decisions.

**PSO3** Develop strong analytical skills, allowing them to assess and solve complex business problems.



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## DEPARTMENT OF COMMERCE

**Course: BACHELOR OF COMMERCE (B. Com)**

### COURSE OUTCOME (COs)

#### FYBCOM SEMESTER-I

##### UBCOMFSL1 ACCOUNTING AND FINANCIAL MANAGEMENT

- CO1.** Understand the different accounting standards used in accounting.
- CO2.** Acquire the basic knowledge of the terms such as, single entry system, statement of affairs.
- CO3.** To understand the meaning of departmental accounts, inter departmental transfer, need for departmental accounts, basis for allocation of expenses.
- CO4.** Acquire the knowledge of hire purchase and instalment purchase, down payment.
- CO5.** Understand features of hire purchase and instalments system and difference between higher purchase and instalment system.

##### UBCOMFSL5 ENVIRONMENTAL STUDIES

- CO1.** Understand the concept, definition, nature, scope and importance of environment and ecosystem, consider the relationship between man and environment
- CO1.** Learn different types of resources. Understand the resource utilization pattern. **CO1.** Look in to the threats and solutions towards resource use.
- CO1.** Understand the importance of human resources in environment as well as the need to have an optimum population in the world.
- CO1.** Understand the patterns of global urban growth and problems of excess urbanization. Think about the concept of smart cities.

##### UBCOMFSL3 BUSINESS ECONOMICS I

- CO1.** Understand the fundamental concepts and tools of Microeconomics and determination of equilibrium price.
- CO1.** Study the basics of market demand, market supply and equilibrium price. And to study shifts in the demand and supply curves and equilibrium.
- CO1.** Develop a sound knowledge of business decision-making, basic tools of economic analysis and the behavior of consumers in achieving the objectives of maximum satisfaction.
- CO1.** Explain the nature of demand curve under different market structures and the significance and methods of demand forecasting.
- CO1.** Analyze the input-output relationship of a firm in the short and long run and its application in selecting the optimal input combination to maximization production.
- CO1.** Study different concept of cost and analyze the cost-output relationship in the short and long run.



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#### **UBCOMFSI.4 BUSINESS COMMUNICATION-I**

- CO1.** Developing the effective writing and reading skills so as to enable students to write in clear, concise, persuasive and audience centered manner.
- CO2.** Demonstrate the effective use of communication technology.
- CO3.** To enhance listening, speaking, reading and writing skills to meet the challenges of the world.
- CO4.** Corresponding with different letter writing and understand the differences of communication in different criteria.
- CO5.** Taking up tutorial activities like Group Discussion, Book Reviews and Mock Interviews made the students clearly to understand the concepts.

#### **UBCOMFSI.7 MATHEMATICAL AND STATISTICAL-I**

- CO1.** To understand technical terms involved on business transaction.
- CO2.** We need to understand concept of mutual fund and shares in day-to-day life.
- CO3.** To understand meaning of linear programming problem, formulation of linear programming problem and how to find optimal solution using LPP.
- CO4.** We need to understand what is statistics and why would learn it?
- CO5.** To understand various trends of the data are presented in the form of diagrams & graphs.
- CO6.** To understand measuring of Central Tendency and dispersion. To present a brief picture of data.
- CO7.** To understand the concept probability and various rules of probability to measure the uncertainty.

#### **UBCOMFSI.2 COMMERCE 1**

- CO1.** Students would become fully conversant with the aspects of business, elements of business environment, entrepreneurship and setting up of business unit.
- CO2.** Students would appreciate the importance of business in a developing economy students will consider entrepreneurship as a career option.

#### **UBCOMFSI.6.1 FOUNDATION COURSE-I**

- CO1.** Develop a basic understanding of human rights and their significance in society.
- CO2.** Understand the different types of human rights violations, including political, economic, social, and cultural rights violations.
- CO3.** Analyse and evaluate the impact of human rights violations on individuals and communities, as well as on society as a whole.
- CO4.** Develop critical thinking and analytical skills in interpreting the causes and consequences of human rights violations.
- CO5.** Understand the legal and ethical considerations surrounding human rights violations, including international laws, treaties, and conventions.



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## **FYBCOM SEMESTER-II**

### **UBCOMFSII.1 ACCOUNTING AND FINANCIAL MANAGEMENT**

- CO1.** Develop analytical skills in single entry system of accounts, department trading and profit and loss account and balance sheets, stocks and debtor's system and final accountssystem and hire purchase trading account.
- CO2.** Understand the meaning of branch accounting as well as different types of branch, stock and debtors and final accounting system. Gain practical exposure in operating a branch independently with the knowledge of branch
- CO3.** Understand the concept of consignment, procedure and accounting of consignment.
- CO4.** Acquire basic knowledge of terms such as, single entry system, statement of affairs.
- CO5.** Understand the need of insurance, procedure of determination of Insurance claim and calculation of insurance Claim.

### **UBCOMFSII.3 BUSINESS ECONOMICS II**

- CO1.** Analyze the behavior of a perfectly competitive firm in respect of output pricing decisions to maximize profit in the short and long run. To study the features of a monopolymarkets and sources of monopoly power.
- CO2.** Understand the behaviour of a monopoly firm in attaining equilibrium in the short and long run.
- CO3.** Inspect the characteristics of monopolistic competition, features of product differentiation, selling costs and the issue of excess capacity and the role of advertising with the help of casestudies.
- CO4.** Examine the key attributes of an oligopoly market and price-output decisions underprice rigidity.
- CO5.** Assess different pricing methods and how they are used in the real world with the help of case studies.
- CO6.** Understand the concept and importance of capital budgeting, the issues and steps involvedand the different investment criteria evaluating the projects.

### **UBCOMFSII.4 BUSINESS COMMUNICATION-II**

- CO1.** Developing the effective writing and reading skills so as to enable students to write in clear, concise, persuasive and audience centered manner.
- CO2.** Demonstrate the effective use of communication technology.
- CO3.** To enhance listening, reading and writing skills to meet the challenges of the world.
- CO4.** Taking up tutorial activities like Group Discussion, Book Reviews and Mock Interviews made the students clearly to understand the concepts.



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### **UBCOMFSII.3 ENVIRONMENTAL STUDIES-II**

- CO1.** Understand the concept, definition, nature, scope and importance of environment and ecosystem, consider the relationship between man and environment
- CO2.** Learn different types of resources. Understand the resource utilization pattern. Look in to the threats and solutions towards resource use.
- CO3.** Understand the importance of human resources in environment as well as the need to have an optimum population in the world.
- CO4.** Understand the patterns of global urban growth and problems of excess urbanization. Think about the concept of smart cities.

### **UBCOMFSII.2 COMMERCE 2**

- CO1.** Students would be able to acquaint themselves with the opportunities and challenges in the services sector.
- CO2.** Students would get to know how to develop skills relating to marketing of services.

### **UBCOMFSII.6.1 FOUNDATION COURSE-II**

- CO1.** Develop a basic understanding of human rights and their significance in society. Understand the different types of human rights violations, including political, economic, social, and cultural rights violations.
- CO2.** Analyze and evaluate the impact of human rights violations on individuals and communities, as well as on society as a whole.
- CO3.** Develop critical thinking and analytical skills in interpreting the causes and consequences of human rights violations.
- CO4.** Understand the legal and ethical considerations surrounding human rights violations, including international laws, treaties, and conventions.

### **UBCOMFSI.7 MATHEMATICAL AND STATISTICAL-I**

- CO1.** To understand technical terms involved on business transaction.
- CO2.** We need to understand concept of mutual fund and shares in day-to-day life.
- CO3.** To understand meaning of linear programming problem, formulation of linear programming problem and how to find optimal solution using LPP.
- CO4.** We need to understand what is statistics and why would learn it?
- CO5.** To understand various trends of the data are presented in the form of diagrams & graphs.
- CO6.** To understand measuring of Central Tendency and dispersion. To present a brief picture of data. To understand the concept probability and various rules of probability to measure the uncertainty.



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## **SYBCOM SEMESTER: III**

### **UBCOMFSIII.2.1 MANAGEMENT ACCOUNTING**

- CO1.** Acquire the knowledge in management accounting in the aspects of scope, objectives, characteristics, functions, significance, limitations of management accounting.
- CO2.** Understand how to prepare vertical Balance and vertical income statement.
- CO3.** Analysis of financial statement by using different tools of analysis such as comparative, trend analysis as well as common size analysis.
- CO4.** Understand the ratio analysis as well as construction of vertical balance sheet and income statement in ratio analysis.
- CO5.** Understand the concept of working capital and their different types.
- CO6.** Analyze the role of time value of money in deciding the best alternatives out of various alternatives using various capital budgeting techniques.

### **UBCOMFSIII.7 BUSINESS LAW**

- CO1.** Students understood conceptual study about the framework of Indian Business Laws.
- CO2.** Students were well versed with the Contract and essentials of valid contract. Know the meaning of Agreement and kinds of Agreement. Understood the meaning of Law.
- CO3.** Students came to know about the legal aspects of business.
- CO4.** With case law studies related to Business Laws of Semester III and IV students familiarized with the subject.

### **UBCOMFSIII.6.1 FOUNDATION COURSE**

- CO1.** Students would be aware about the issues related to human rights violations, ecology and urban-rural disparities in access to health and education.
- CO2.** Students would know the importance of developing scientific temper towards technology and its use in everyday life
- CO3.** Students would develop empathy and be better sensitized towards various social issues.
- CO4.** Students would get clarity on different types of disasters and the precautions and actions to be taken when disaster hits.
- CO5.** The topic would help to develop scientific temper in commerce students.

### **UBCOMFSIII.5.01 ADVERTISING**

- CO1.** Student would get to acquainted with the various media options available for advertisers with emphasis on new age media options
- CO2.** Student will be equipped to analyze the process of media planning, advertising campaign and advertising budget
- CO3.** Student will be able to investigate the fundamentals of creativity in advertising and the concept of creativity through endorsements
- CO4.** Student will be able to assess the techniques of execution & evaluation of advertising and related terms.





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### **UBCOMFSIII.3 COMMERCE-III**

- CO1.** Student would get to acquainted with the Concept , Nature and Function of Managerial Skill & approach Scientific Classical Theory.
- CO2.** Student will be understand Planning & Decision Making with the help of Management by objective and different technique.
- CO3.** Student will be able Organizing by Line and Staff organizing with different Departmentation and Delegation of Authority.
- CO4.** Student will be able to assess the Directing and Controlling by Motivation, Leadership and Technique of Controlling.

### **UBCOMFSIII.4 BUSINESS ECONOMICS**

- CO1.** Understand circular flow of aggregate income and expenditure and features and phases of trade cycles.
- CO2.** Apply the determination of the level of employment in an economy using the classical and Keynesian theories and post Keynesian development in macroeconomics.
- CO3.** Study the phenomena of theory of multiplier, principle of acceleration and super multiplier learn with macroeconomics problems.
- CO4.** Synthesize the determination of supply of and demand for money in an economy and the Keynesian theory of interest rate determines.
- CO5.** Study theories that examine the relationship between money supply and the price level.
- CO6.** Inspect factors that give rise to inflation, its effects and policy measures to curb inflation.

### **UBCOMFSIII.2.1 ACCOUNTANCY & FINANCIAL MANAGEMENT**

- CO1.** Understand Admission, Retirement and Death of partners and Accounting treatment for the same in the Final Accounts of Partnership firm.
- CO2.** Apply the concept of Piecemeal distribution in case of Dissolution of Partnership firm for settlement of External and Internal liabilities.
- CO3.** Understand methods and concepts of Amalgamation as per Accounting Standards laid and accounting treatment thereof in case of Amalgamation of Partnership firms.
- CO4.** Convert Final Accounts of Partnership firm or Two Sole Proprietorship Firms to Accounts of Limited Liability Partnership.

### **SYBCOM SEMESTER: IV**

#### **UBCOMFSIV.2.1 FINANCIAL ACCOUNTING AND AUDITING**

- CO1.** To understand the definition, features, importance and limitations of the auditing.
- CO2.** To understand the internal control, internal check, qualities of an auditor, qualification, and disqualification of an auditor.
- CO3.** To evaluate the methods of depreciation, Rights, duties & liabilities of an auditor, various types of auditing.
- CO4.** To acquire the basic knowledge of auditing, objectives of auditing, audit program, audit note book, working paper, voucher, vouching, verification, valuation, reserves & provisions, audit report & investigation.



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- CO5.** To develop the application skills related to vouching of cash book, trading & impersonal ledger accounts, verification & valuation of assets & liabilities, responsibilities of an auditor while verification and valuation of assets & liabilities, reasons & usage of creating various reserves.
- CO6.** To develop the analytical skills in Vouching Vs Verification Vs Valuation, provisions of companies act regarding investigation.

#### **UBCOMFSIV.7 BUSINESS LAW**

- CO1.** Students would learn the various provisions governing such companies.
- CO2.** Students would be aware of the members of the company and provisions governing convening of different types of meetings.
- CO3.** Acquaints students with laws related to Indian Companies' Act 2013, IPR, Partnership Act 2008, and Consumer Protection Act.
- CO4.** Students would learn the formation, dissolution of partnership and provisions incidental thereto.
- CO5.** Students would be aware of the rights of consumers and remedies for unfair trade practices.
- CO6.** Provides a brief idea about the frame work of Indian business laws.

#### **UBCOMFSIV.6.1 FOUNDATION COURSE**

- CO1.** Develops a basic understanding about rights of citizen, ecology, role of modern technology.
- CO2.** Provides an overview of significant skills required to address competition in career choices.
- CO3.** Students would develop a deeper understanding of ecological issues and would motivate them to be a part of environmental conservation.
- CO4.** Students would develop curiosity in the application of science in everyday life.
- CO5.** The topics would equip them with necessary life skills.

#### **UBCOMFSIV.5.01 ADVERTISING**

- CO1.** Student would get to acquainted with the various media options available for advertisers with emphasis on new age media options.
- CO2.** Student will be equipped to analyze the process of media planning, advertising campaign and advertising budget
- CO3.** Student will be able to investigate the fundamentals of creativity in advertising and the concept of creativity through endorsement.
- CO4.** Student will be able to assess the techniques of execution & evaluation of advertising and related terms.



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### **UBCOMFSIV.3 COMMERCE-IV**

- CO1.** Student would get acquainted with the Production & Inventory Management by production system Concept and control system.
- CO2.** Student will be equipped to Quality management by dimension of Quality, cost of quality and quality management tools.
- CO3.** Student will be able to understand Indian Financial System by financial market through SEBI and Credit rating agencies.
- CO4.** Student will be able to assess the techniques recent trend in Finance to understand Mutual fund, Commodity market, derivatives and start up venture.

### **UBCOMFSIV.4 BUSINESS ECONOMICS**

- CO1.** Study the finance of the government with respect to its revenue and expenditure in an economy.
- CO2.** Public finance helps students to understand the different sources of government revenue and its effects on different groups of people in the community.
- CO3.** It makes students understand about different types of public expenditure incurred by the government with respect to the growth and development of the country.
- CO4.** Understand about the public debt and the importance of public debt management to reduce the fiscal deficit.
- CO5.** Understand about mechanism of fiscal policy, budget and intergovernmental fiscal relations.

### **UBCOMFSIV.1 ACCOUNTANCY & FINANCIAL MANAGEMENT**

- CO1.** Understand the concepts of Company and its formation, issue of Shares and Debentures.
- CO2.** Understand the provisions of Companies Act for Redemption of Preference Shares and preparation of Financial Statement Post Redemption.
- CO3.** Understand the methods of redemption Debentures and comply with the conditions as laid down in the Companies Act for Redemption of Debentures.
- CO4.** Classify the Profits of a company into Profit prior to incorporation and post incorporation profits.



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## **TYBCOM SEMESTER: V**

### **23115 DIRECT TAXES**

- CO1.** Understand and remember the basic and technical terms used in Income Tax
- CO2.** Determine Residential status of an individual and determine his scope of Total income
- CO3.** Ability to compute Income from Salaries, House Property, Business & Profession, Capital Gains and
- CO4.** Income from Other Sources of an Individual.
- CO5.** Understand and remember Deductions available to an individual under Chapter VI A of the Income
- CO6.** Tax Act switch will reduce the taxable income of an individual.
- CO7.** Apply the above concepts learn and compute the total income of self or any other individual.

### **23101 FINANCIAL ACCOUNTING**

- CO1.** Understand the provisions of Companies Act and Preparation of Final Accounts as per Schedule III of the Companies Act, 2013.
- CO2.** Understand the procedure of Internal Reconstruction, its method and Accounting treatment.
- CO3.** Compliance of conditions of Buy back of shares as per the provisions of the Companies Act.
- CO4.** Ability to account for transactions of purchase and sale of investments with Ex and cum interest prices.
- CO5.** Apply Ethical Behavior in the profession of Accountancy by following the Code of conduct and Code of Ethics.

### **23107 COST ACCOUNTING**

- CO1.** To enable students to understand objectives and scope of Cost Accounting.
- CO2.** To enable students to understand inventory control and preparation of stock ledger.
- CO3.** To enable students to understand attendance, payroll procedures, calculation of remuneration and incentive plans in preparation of labor cost statement.
- CO4.** To enable students to understand analysis of overheads, allocation, absorption and apportionment of overheads.
- CO5.** To enable students to understand Classification of Costs and preparation of Cost Sheet.
- CO6.** To enable students to reconcile Cost and Financial Accounts.

### **23114 COMMERCE V**

- CO1.** Students would get knowledge about marketing concepts and latest marketing strategies
- CO2.** Students would get knowledge of CRM, consumer behavior and bases of market segmentation.
- CO3.** Students would get knowledge about how to develop and launch a product.



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**CO4.** Students would get knowledge about green marketing, rural marketing, social marketing and other trends in marketing.

### **23116 EXPORT MARKETING**

**CO1.** Students would understand the basics of exports and its contribution to economic development

**CO2.** Students would be acquainted with the various Trading Blocs in operation.

**CO3.** Students would be able to explore the various incentives offered for promoting exports.

### **23113 BUSINESS ECONOMICS I**

**CO1.** Understand the fundamental concepts and tools of Microeconomics and determination of equilibrium price.

**CO2.** Study the basics of market demand, market supply and equilibrium price. And to study shifts in the demand and supply curves and equilibrium.

**CO3.** Develop a sound knowledge of business decision-making, basic tools of economic analysis and the behavior of consumers in achieving the objectives of maximum satisfaction.

**CO4.** Explain the nature of demand curve under different market structures and the significance and methods of demand forecasting.

**CO5.** Analyze the input-output relationship of a firm in the short and long run and its application in selecting the optimal input combination to maximization production.

**CO6.** Study different concept of cost and analyze the cost-output relationship in the short and long run.

## **TYBCOM SEMESTER: VI**

### **83015 INDIRECT TAXES**

**CO1.** Understand the basic concepts of Goods and Service Tax (GST), need for GST in India, framework of GST and benefits from implementation of GST.

**CO2.** Classify Supply as taxable, nontaxable, exempted supply. Identify supply as Mixed and composite supply.

**CO3.** Apply the above concepts in Computing the Value of Supply while determining the time of supply and place of supply.

**CO4.** Ability to compute the amount of Central Goods and Service Tax, State Goods and Service Tax and Integrated Goods and Service tax payable after deducting the eligible input Tax Credit available.

**CO5.** Identify whether a Person is liable for registration or not under GST Law and understand the provisions of Compulsory Registration and procedure of Registration.

### **83001 FINANCIAL ACCOUNTING**

**CO1.** Understand methods and concepts of Amalgamation as per Accounting Standards laid and



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Accounting treatment thereof.

- CO2.** Ability to account for transactions of purchase and sale of goods, services and assets, loan and credit transactions in foreign currency and treatment of exchange rate differences
- CO3.** Understand the procedure of Liquidation of Companies and preparation of Liquidator's Final Statement
- CO4.** Familiarize provisions relating to Underwriting of Shares and Debentures and calculate the liability of Underwriters in respect of Underwriting Contract.
- CO5.** Convert Final Accounts of Partnership firm to Accounts of Limited Liability Partnership.

### **83007 COST ACCOUNTING**

- CO1.** To enable students to understand various factors involved in Contract Costing and preparation of contract account.
- CO2.** To enable students to understand & prepare Process Costing and statement of joint products and byproducts.
- CO3.** To enable students to understand Marginal Costing and calculation of various aspects thereof.
- CO4.** To enable students to understand and prepare Material and Labour Variance Statement.
- CO5.** To enable students to understand some Emerging Concepts of Cost Accounting and its relevance in industry.

### **83014 COMMERCE VI (HR)**

- CO1.** Students would understand the concepts of human resource planning and recruitment.
- CO2.** Students would get knowledge about human resource development, performance appraisal and career planning.
- CO3.** Students would get knowledge about different theories in human relations, employee morale and employee grievances
- CO4.** Students would understand the changing environment and challenges in human resources as well as trends in human resource.

### **83016 EXPORT MARKETING PAPER - II**

- CO1.** Learners would be acquainted with the various aspects of product planning like branding, labelling, Marking, Packaging and the pricing strategies in export marketing
- CO2.** E-learners would know the pros and cons of the distribution channels and the various sales promotion techniques used in export marketing
- CO3.** The learners would understand the procedural aspects involved in the process and the assistance rendered by commercial banks, EXIM, SIDBI in promoting exports
- CO4.** The learners would know the role of important documents like the bill of lading, commercial invoice, consular invoice in the process of exports.



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### **83013 BUSINESS ECONOMICS VI**

- CO1.** Understand the fundamental concepts and tools of Microeconomics and determination of equilibrium price.
- CO2.** Study the basics of market demand, market supply and equilibrium price. And to study shifts in the demand and supply curves and equilibrium.
- CO3.** Develop a sound knowledge of business decision-making, basic tools of economic analysis and the behavior of consumers in achieving the objectives of maximum satisfaction.
- CO4.** Explain the nature of demand curve under different market structures and the significance and methods of demand forecasting.
- CO5.** Analyze the input-output relationship of a firm in the short and long run and its application in selecting the optimal input combination to maximization production.
- CO6.** Study different concept of cost and analyze the cost-output relationship in the short and long run.



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## **Department of Commerce**

### **Course: Bachelor of commerce (B Com)**

### **Program Education Outcome (PEOs)**

#### **PEO 1 Business Knowledge and Acumen:**

Graduates should demonstrate a solid understanding of fundamental business concepts, including accounting, finance, marketing, management, and economics.

#### **PEO 2 Analytical and Critical Thinking Skills:**

Graduates should possess strong analytical and critical thinking skills, enabling them to evaluate business problems, make informed decisions, and contribute to strategic planning.

#### **PEO 3 Global Perspective:**

Graduates should have an awareness of global business trends, international markets, and the implications of globalization on business practices.





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