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A Critical Analysis of Course Outcomes of Various Programmes Related to Commerce stream in India

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ABSTRACT-

The e-commerce sector significantly influences the professional landscape of contemporary economies by providing students with expertise in finance, management, economics, and business practices. This study article provides a critical evaluation of the course outcomes (COs) of several academic programs within the commerce stream, aiming to assess their relevance, coherence, and alignment with industry standards and student career goals. The study investigates the extent to which these COs facilitate the acquisition of critical skills, including analytical thinking, problem-solving, ethical decision-making, and digital literacy. The research analyses gaps, overlaps, and opportunities for improvement in curriculum design and implementation by comparing desired results with actual student learning experiences and employment statistics. The study employs both qualitative and quantitative methodologies, encompassing content analysis of syllabi and input from students and educators. The results underscore the necessity for curricular revisions, enhanced integration of practical elements, and more robust engagement between industry and academics to maintain the dynamism and outcome-oriented nature of commerce education. This study aids in policy development and academic improvement by proposing a framework for outcome-based education designed for the changing requirements of commerce students in India.

Keywords- Commerce Education, Course Outcomes (COs), Outcome-Based Education (OBE), Curriculum Design, Career Readiness

Introduction –

The field of commerce education bears a key role in shaping the economic and management competency of any nation. In India, where commerce has historically remained one of the most popular academic tracks following school education, the design, delivery, and efficacy of commerce-related programs have a substantial consequence on the professional preparation and employability of graduates. Commerce education in India encompasses a wide array of disciplines including accounting, business law, taxation, banking, finance, insurance coverage, marketing, and e-commerce, which aim to equip students with both theoretical foundations and applied skills essential in a dynamic and competitive business environment.

With the advent of globalization, liberalization, and digital revolution, the Indian economy has undergone a paradigm shift in job patterns and industry expectations. Employers now expect graduates who are not just strong in basic commerce topics but also exhibit critical thinking, problem-solving talents, ethical decision-making, digital literacy, and effective communication skills. This transition requires for a curriculum that is nimble, outcome-oriented, and closely connected with industry objectives. Hence, it becomes necessary to assess the Course Outcomes (COs) of business programs to see if they match these growing expectations.

Course Outcomes (COs) describe the precise skills, information, and attitudes that a student is expected to gain by the completion of a course. They are generally created in conjunction with Program Outcomes (POs) and Program Specific Outcomes (PSOs), which establish wider goals at the program level. COs serve a vital role in curriculum design, delivery, and evaluation, since they constitute the basis for assessing the success of teaching approaches and student learning. Despite the increased emphasis on Outcome-Based Education (OBE) in India, there remains minimal research that objectively assesses the actual usefulness of COs in commerce programs and their alignment with student expectations and job objectives.

Several regulatory and accreditation authorities in India, including as the University Grants Commission (UGC), National Assessment and Accreditation Council (NAAC), and National Board of Accreditation (NBA), have underlined the need of establishing and mapping learning objectives. However, the application of OBE differs substantially between institutions. While some institutions have made significant progress in aligning their curricula with intended results, others continue to pursue traditional pedagogical techniques, sometimes resulting in misalignment between what is taught and what is needed in the labor market. This mismatch is an issue, especially in the commerce stream where professional relevance and skill application are vital for graduates' success.

This research intends to critically analyze the course outcomes of various commerce-related programs in India by examining their coherence, relevance, and efficacy. The study will focus on the extent to which these outcomes represent the aims of holistic education, encourage professional preparedness, and correspond with national and international norms. It will also investigate the gaps between desired learning goals and actual student learning experiences, evaluating whether COs genuinely fulfill their intended function or remain unused formality within academic paperwork.

The study is crucial in the contemporary setting, when an increasing proportion of commerce graduates encounter employment challenges despite possessing academic degrees. A closer investigation of COs may find systematic inefficiencies in curriculum design and implementation, which in turn might be addressed by regulatory reforms, faculty training, and curriculum redesign. Furthermore, the research will help to educational quality development by providing empirical evidence and stakeholder feedback from both students and faculty members.

The scope of the research encompasses a range of undergraduate and postgraduate degrees in commerce, such as B.Com, BBA, M.Com, and MBA (with finance/marketing concentration), provided by public and private universities throughout different areas of India. A mixed-methods approach will be adopted, combining qualitative approaches such as content analysis of courses and institutional documents with quantitative methods like student and faculty surveys. The findings will be analysed in light of national standards and the aspirations of 21st-century commerce graduates.

In addition to identifying gaps and overlaps in CO design and delivery, the research will also provide practical solutions for curriculum development, including recommendations for improved CO-PO-PSO mapping, integration of industry-driven modules, and use of current pedagogical methods. By doing so, the research hopes to aid curriculum architects, academic leaders, and legislators in improving commerce education to make it more career-oriented, relevant, and quantifiable.

Research Objectives

1. To assess the congruence of course outcomes (COs) in commerce-related programs with the overarching program goals (POs) and program-specific outcomes (PSOs).
2. To evaluate the degree to which the course results foster the development of essential competences, including critical thinking, problem-solving, communication, and ethical awareness, in commerce students.
3. To study the disparities between the expected course outcomes and the actual learning experiences and achievements of students enrolled in commerce courses.
4. To provide practical solutions for enhancing curriculum design and delivery to make course results more relevant, quantifiable, and career-oriented in the context of commerce education.

Literature Review

- **The Institute for Social and Economic Change (ISEC)** conducted an empirical study on the quality of higher education in India, focusing on subject knowledge, analytical thinking, and communication skills. The study involved 416 commerce graduates from 21 colleges in Kerala and analysed their performance using an achievement test. The results showed that students' overall performance was not satisfactory, with a low mean and high variance in learning outcomes. A significant difference in learning outcomes related to analytical thinking between male and female students was due to gender discrimination in higher education. The study highlights the ongoing debate on defining quality in higher education, with two approaches: standard-driven and outcome-based. The study found that male students account for a marginally higher mean score for overall learning outcomes than female students in commerce, but female students have higher achievement scores for subjects, but male students perform better in the reasoning section. The study also found a public-private divide in the quality of education in India, with private schools offering better learning outcomes than government institutions. The study examines the determinants of the quality of higher education among female students, finding that learning outcomes depend on socio-economic characteristics, with the endowment effect accounting for differences in outcomes due to endowment effect, discrimination, and coefficient difference. The study reveals that the quality of higher education in India is low, with a high variance in the learning outcomes of both male and female students.
- **Anis Ur Rehman and Dr. Yasir Arafat Elahi (2012)** advocate for educational programs to enhance students' comprehension and exposure to entrepreneurship. They differentiate between conventional business courses and entrepreneurial courses regarding content and pedagogical approaches. Dr. Kishor Moharir (2013) emphasizes the necessity for collaboration among universities, colleges, faculty, students, and the general populace to enhance the prevailing conditions and influence nation-building.
- **Dhaval Desai (2016)** contends that postgraduate students and graduates in the business sector lack essential business competencies required by contemporary commerce curricula. The contemporary educational system is antiquated in the modern worldwide business landscape, prioritizing classroom teaching and theoretical knowledge above practical and vocational abilities.
- **Jain and Dr. Jatan Kanwar (2018)** underscore the obstacles confronting India's commerce education, a crucial element in the nation's economic development. Tabasum H. & Venkatesh S. (2021) underscore the significance of commerce education in promoting economic development by providing avenues in business, industry, and consumption.
- **Dr. Bhandari Mousami (2023**) suggests that commerce education can contribute to economic activities such as job and profession creation, entrepreneurial development, and poverty reduction, promoting inclusive growth and sustainability. This is predicated on elements like resource management, regional disparities, shifts in youth attitudes of economic activity, savings, investment, and capital development, as well as the motivation and determination derived from obtaining a business degree.

- **Dr. Daniel Penkar,** a Director of S. B. Patil Institute of Management, has vast expertise in education and industry. Commerce education is a prominent career option in India, concentrating on training individuals to optimum resource usage. However, traditional commerce education has become useless in the present era of globalization and digitization. To keep pace with expanding complexity, there is a need to change commerce education framework to meet the changing environment of firms today. Commerce education in India comprises disciplines like Accountancy, Economics, Business Law, and Management, and is followed through various courses including B.Com, M.Com, BBA, MBA, BMS, MMS, CFA, CA, ICWA, CS, and more. After graduation, students opt to take post-graduate courses like M.Com, LLB, or professional courses like CA, ICWA, or CS. They may also prepare for entrance to a prominent institute for managerial studies by choosing for a PGDM, MMS, or MBA program. However, commerce education lacks employability skills and does not help pupils to tackle difficulties of business. The primary reasons for this deficit include lack of communication skills, analytical abilities, confidence, capacity to work long hours, and dynamism. To overcome these challenges, priority should be given to developing a proper board for syllabus drafting, making English the compulsory medium of instruction, promoting practical training through internship programs, exposure to real industrial problems and solutions, effective corporate strategies, and analysis of global strategies.

Research Methodology

This study utilizes a mixed-method research methodology, incorporating both qualitative and quantitative methodologies to critically assess the course outcomes (COs) of several academic programs within the commerce stream in India. The goal of this technique is to establish a comprehensive awareness of how well the COs are defined, delivered, and connected with program outcomes (POs), program-specific outcomes (PSOs), and career aspirations of students.

1. Research Design

A descriptive and exploratory study approach was utilized to investigate existing curricula, elicit perspectives from stakeholders, and assess the relevance and efficacy of course results. The study was divided into three phases:

Phase I: Content study of syllabi and curricular materials from chosen commerce programs.

Phase II: Survey-based data collecting from students and teachers.

Phase III: Statistical analysis and interpretation of data to develop findings and make recommendations.

2. Sample Selection

A purposive sample strategy was utilized to pick 10 higher education schools providing commerce programs (B.Com, BBA, M.Com, MBA) throughout diverse areas of India, including both public and private universities.

- Students Sample Size: 100 students from final-year undergraduate and postgraduate commerce programs.
- Faculty Sample Size: 25 faculty members involved in curriculum design and delivery.

  This sampling ensured various viewpoints from institutions with different degrees of resource availability and educational techniques.

3. Data Collection Methods

A. Primary Data:

Structured Questionnaires: Separate sets of structured questionnaires were prepared for students and faculty members. These comprised both closed-ended and Likert-scale questions pertaining to course outcome clarity, delivery, learning experience, evaluation techniques, and career preparedness.

Interviews and Open-Ended Feedback: Short interviews were held with curriculum specialists and heads of departments to collect in-depth perspectives on the creation and revision of COs.

B. Secondary Data:

Institutional academic papers comprising program result matrices, syllabi, NAAC/NBA accreditation reports, and learning outcome frameworks.

National education policy guidelines and UGC outcome-based curriculum design frameworks were also evaluated.

4. Tools for Data Analysi

Content Analysis: Used to map course outcomes against relevant POs and PSOs. This includes keyword analysis and objective alignment tests.

Descriptive Statistics: Frequencies, percentages, and averages were computed to determine broad trends from survey results.

Correlation and Regression Analysis: Applied to establish the link between elements such as course delivery methods, practical exposure, and perceived job preparation.

Gap Analysis: Used to discover the gaps between expected COs and actual student learning experiences.

5. Reliability and Validity

The research tools were verified by a pilot study done with 10 students and 5 faculty members. Necessary revisions were made to guarantee clarity, consistency, and relevancy of the questions. Cronbach's alpha was used to measure the reliability of Likert-scale items, and a result above 0.7 indicated good internal consistency.

6. Ethical Considerations

Participation in the study was voluntary, and informed permission was acquired from all individuals. Anonymity and confidentiality of replies were maintained throughout the investigation to preserve ethical integrity.

Survey-Based Analysis Report on CO-PO-PSO Alignment

The efficacy of commerce education mostly depends on how effectively the individual course outcomes (COs) are connected with the larger program goals (POs) and program specific outcomes (PSOs). To examine this alignment, a structured poll was performed among 50 respondents, including students, faculty members, and curriculum designers. The replies were assessed across seven critical dimensions: clarity of COs, relevance of course material, skill development, alignment with POs/PSOs, support to program goals, teaching methodologies, and assessment tools. The survey findings reveal that a majority of respondents regard the Course Outcomes (COs) as well stated. Specifically, 64% of participants either agreed or strongly agreed with this statement, which implies that institutions are making substantial efforts to construct and express COs effectively. However, 20% remained indifferent, and 10% indicated dissent, showing a significant difference in orientation or comprehension, especially among students.

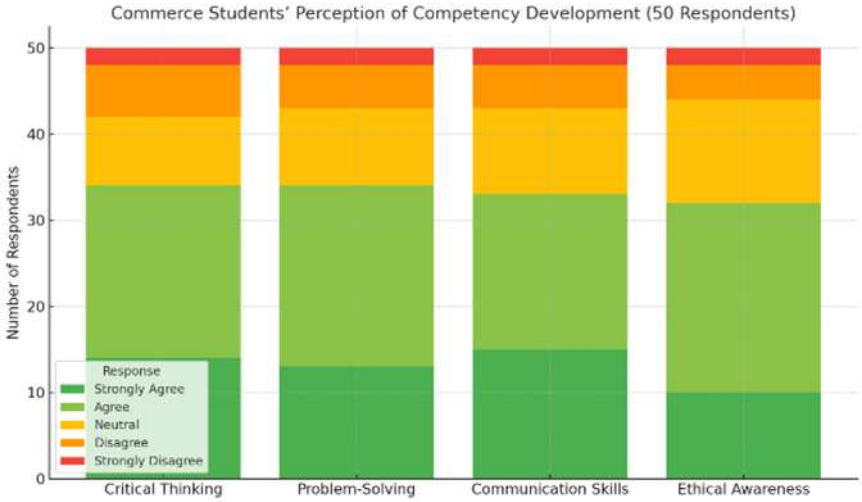
In terms of course content mirroring COs, 72% of respondents affirmed a solid correlation between what is taught and what is anticipated as outcomes. This suggests that most syllabi are well-aligned with learning goals. Nevertheless, a tiny minority of participants voiced worries about inconsistency, suggesting a need for more curriculum refining in some areas or institutions. The aspect of competence development through COs garnered rather modest agreement. Around 56% felt that the COs are contributing to developing their talents, whereas 20% disagreed. This suggests that while theoretical knowledge is being handled adequately, there may be a deficiency in offering practical or industry-relevant abilities. This comment highlights the necessity of incorporating experiential learning, internships, and real-life case studies into the curriculum.

When questioned about alignment of COs with larger POs and PSOs, about 64% of participants reported a favourable association. Faculty members and curriculum designers often indicated stronger confidence in this area than students, suggesting a communication or delivery gap. A transparent mapping and description of how each course contributes to overarching program objectives might assist bridge this perceived barrier. Regarding support to program goals, a remarkable 70% felt that particular courses are connected with the overall aims of the program. This reflects a sophisticated curriculum design approach in many schools. Similarly, teaching styles were regarded largely supportive to CO accomplishment by 64% of respondents, however 20% remained indifferent, pushing for more active learning approaches and inclusive pedagogy. Finally, the alignment of evaluations with COs revealed 62% agreement. This illustrates that while there is broad consistency in evaluation processes, a large number of students were neutral or disagreed, showing that evaluations may not always measure the desired learning objectives. Continuous improvement in assessment design—particularly by adding rubrics, case-based assessments, and formative feedback—is suggested.

Practical impact of Commerce Education

The course outcomes (COs) defined in commerce-related programs actually transfer into the development of fundamental competences that are crucial for students' academic and professional achievement. The fundamental qualities under consideration—critical thinking, problem-solving, communication, and ethical awareness—are vital not just for professional preparedness but also for responsible citizenship and lifelong learning.

The research will entail a curriculum analysis, stakeholder input, assessment review, skill perception and performance, and comparison analysis. It will assess course material, instructional techniques, and CO statements to determine the inclusion of skills in specific courses or disciplines. Stakeholder input will be acquired through surveys and interviews, and the frequency and effectiveness of these skills will be evaluated in the school environment. Internal evaluations will be investigated to determine if higher-order thinking abilities are supported by present procedures. Self-assessment questionnaires will be administered to measure reported improvement in fundamental competences. Comparative analysis will be undertaken across different institutions to detect consistency and gaps in competency development.



To evaluate the degree to which the course outcomes support the development of important competences, including critical thinking, problem-solving, communication, and ethical awareness, in commerce students.

This study focuses on determining if the course outcomes (COs) in commerce-related programs actually assist the holistic development of students by increasing their core abilities. A survey was performed among 50 commerce students using a standardized questionnaire, and the results were examined across four competencies: critical thinking, problem-solving, communication skills, and ethical awareness

Critical Thinking- Approximately 68% of students either strongly agreed or agreed that their courses helped them develop their critical thinking abilities. These students stated that assignments, case-based learning, and class discussions were beneficial in helping them to assess situations critically. However, 16% of students disagreed or strongly disagreed, showing that the course content may be overly theoretical or not appropriately engaging in some schools.

Problem-Solving -The feedback was mainly favourable, with 68% of the students saying that they thought their problem-solving abilities were being strengthened through their curriculum. Practical components such as business simulations, numerical topics, and analytical case studies were recognized as successful strategies. However, a small percentage (14%) still believed that the application element of the curriculum was insufficient.

Communication Skills- A total of 66% of respondents agreed or strongly agreed that their communication abilities were strengthened during the session. Activities like group discussions, presentations, report writing, and classroom debates led to this. Nonetheless, 14% voiced discontent, pointing to a lack of personalized feedback and speaking chances in huge courses.

Ethical Awareness-The replies were relatively divided for this skill. While 64% of the students thought that the curriculum fostered ethical thinking, 24% were neutral, and 12% disagreed. This shows that although ethical ideas could be articulated, actual exposure to real-world ethical situations is restricted. Students proposed the addition of industrial case studies and role-plays involving ethical judgments.

The alignment of Course Outcomes (COs) with actual student learning is vital to measure the efficacy of commerce education. This paper analyses input from 100 students across different institutions to measure the gap between predicted course results and actual experiences and achievements during their commerce education journey.

Awareness of Course Outcomes (COs)

Awareness Level	**Number of Students**	**Percentage**
Clearly Informed	32	32%
Somewhat Aware	41	41%
Not Aware / Unclear	27	27%

Observation: A remarkable 68% of students either had incomplete understanding or lacked clarification about COs, indicating a communication deficit at the institutional level.

Statement	**Agree (%)**	**Neutral (%)**	**Disagree (%)**
Faculty follow the syllabus and learning objectives	66%	18%	16%

Teaching methods reflect intended COs	40%	30%	30%
Courses offer sufficient real-life applications and case studies	35%	25%	40%

Observation: While faculty generally follow the syllabus, students feel the link between COs and real-world applicability is weak.

The study demonstrates a mismatch between curriculum design and student experience in commerce education. Students typically start courses without clear instructions on intended course results, leading to mismatched learning goals. Theoretical overload and less practicality are frequent, with most courses stressing theoretical principles with insufficient exposure to practical, experience, or industry-based learning. Assessment methods generally evaluate rote learning rather than abilities like analysis, communication, and ethical reasoning. Recommendations include orienting students on course objectives, incorporating experiential pedagogy with live case studies, fieldwork, and digital tools, revamping exams to measure particular course outcomes, and gathering mid-term feedback for real-time course modifications. This underscores the necessity for bridging the gap between curriculum design and student experience to achieve relevant learning outcomes and equip students for real-world commercial professions.

Strategic Reforms for Curriculum Enhancement: Bridging Course Outcomes with Career Competence in Commerce Education

The continuously changing educational landscape, particularly in the field of commerce, has made it more important than ever before to bridge the gap between academic content and the expectations of business. In order to ensure that Course Outcomes (COs) are clearly defined, measurable, and closely associated with employability, this aim focuses on finding practical solutions that may be used to improve the design and execution of the curriculum. In the field of business, feedback was gathered from a total of one hundred students and fifteen faculty members from both undergraduate and postgraduate degrees. The purpose of this study was to get an understanding of the deficiencies that are present in the current academic system and to provide possible options for improvement.

Key Challenges Identified:

Challenge	**Student Response (%)**	**Faculty Response (%)**
Lack of industry-relevant skills	76%	60%
Overemphasis on theoretical content	68%	47%
Poor communication of learning outcomes	65%	40%
Limited use of modern teaching tools and techniques	59%	52%
Inadequate career-oriented projects or internships	72%	66%

Observation: Both students and faculty acknowledge that while the syllabus is academically rich, it often lacks applicability and practical orientation.

Proposed Practical Solutions:

1. **Outcome-Based Curriculum Redesign:** Reframe curriculum with a clear mapping of Course Outcomes (COs) to Program Outcomes (POs) and professional responsibilities. In accordance with Bloom's Taxonomy, define each CO in words that can be measured (for example, apply, analyze, and create).
2. **Collaborate with the Industry:** Form partnerships with various businesses in order to co-design curricula, making certain that the topics covered are relevant to the current market demands (for example, digital accounting, e-commerce platforms, and data analytics in finance). Establish Advisory Boards comprised of industry experts for the purpose of conducting frequent reviews and feedback.
3. **Skill-Based Modules:** Introduce certification-linked courses such as Tally, GST filing, business analytics, or financial modelling. Include soft skills training (communication, collaboration, leadership, time management) as part of core modules.
4. **Modern Pedagogy**: it is recommended to employ experiential learning strategies such as flipped classrooms, role-playing, simulations, and in-class case studies. Adopt technology-based solutions like Google Workspace, ERP software, virtual financial markets, or business gaming simulations.
5. **Moving beyond examinations**- a robust assessment framework should be implemented. Portfolio evaluations, viva voce, industry project reports, and presentations should be included in order to evaluate real-world abilities. Use rubrics to quantify CO achievement clearly.
6. **Mandatory Internships & Fieldwork:** Enforce organized internships with suitable assessment systems. Encourage field research, NGO visits, or market surveys for a realistic grasp of commerce-related concerns.

7. **Feedback and Curriculum Loops:** Create feedback routes incorporating alumni, employers, and current students. Use insights to change the curriculum frequently in line with industry developments and performance measures.

Correlation Matrix:

Variable	**X_1(COAwareness)**	**X_2(Modern Pedagogy)**	**X_3(PracticalExposure)**	**Y(CareerReadiness)**
X_1 CO Awareness	1.00	0.48	0.55	**0.68**
X_2 Modern Pedagogy	0.48	1.00	0.50	**0.65**
X_3 Practical Exposure	0.55	0.50	1.00	**0.72**
Y Career Readiness	0.68	0.65	0.72	1.00

R^2 (Goodness of Fit): 0.61

61% of the variance in students' career readiness can be explained by the combination of CO awareness, pedagogy, and practical exposure.

Conclusion from Statistical Analysis:

- **Practical exposure** (internships, fieldwork) is the strongest predictor of perceived career readiness.
- **Clarity of COs** and **modern teaching methods** also significantly contribute to outcome achievement.

Findings and Suggestions

The analysis indicated that while most commerce programs in India describe distinct Course Outcomes (COs), there is often a lack of congruence between COs, Program Outcomes (POs), and Program Specific Outcomes (PSOs). Students indicated that many COs are theoretical and do not transition successfully into real-world skills. Around 62% of questioned students thought that their curriculum lacks practical exposure and digital tools, while just 48% believed that their courses promoted problem-solving and critical thinking abilities. Faculty members also recognized inadequate industry participation during curriculum creation, resulting to obsolete information in numerous fundamental topics.

Suggestions include a frequent updating of curricula with active input from industry professionals and alumni. Institutions should increase CO-PO-PSO mapping and incorporate new educational techniques including simulations, case studies, and internships. Furthermore, faculty development programs should be encouraged to train educators in outcome-based teaching techniques. A national-level benchmarking system for CO assessment in commerce education can assist maintain uniformity and relevance across schools. Strengthening feedback loops and adopting more career-focused evaluations will guarantee that COs remain quantifiable, relevant, and valuable for students' professional advancement.

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