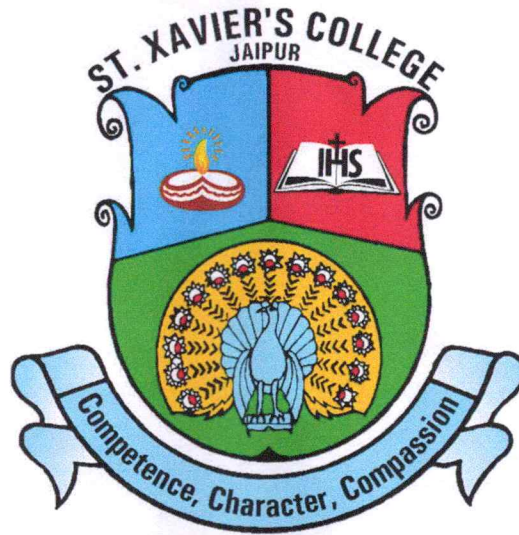


# ST. XAVIER'S COLLEGE JAIPUR

Nevta - Mahapura Road, Jaipur - 302029, Rajasthan, India

*Affiliated to the University of Rajasthan*

*Approved under Section 2(f) & 12(B) of the UGC Act, 1956*



## COURSE OUTCOMES

**B. Com.**

**(Bachelor of Commerce)**

**Department of Commerce**

  
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<b>Course Outcomes (COs)</b>	
<b>B. Com. Part - I</b>	
<b>ABST Paper-I Corporate and Financial Accounting</b>	
<b>CO 1.</b>	Will be able to understand the concepts of bookkeeping and accounting
<b>CO 2.</b>	To be able to acquire knowledge about generally accepted accounting principles and functions of accounting
<b>CO 3.</b>	To be able to understand the accounting environment for the issue of shares and debentures, ESOS and buy-back of Shares
<b>CO 4.</b>	To be able to evaluate the concept of methods of valuation of goodwill and shares
<b>CO 5.</b>	To evaluate the general view of nature and scope for hire purchase transactions and installment sale transactions
<b>CO 6.</b>	To understand the classification of the methods of valuation of inventory as per FIFO, LIFO, and weighted average

<b>ABST Paper-II Business Statistics</b>	
<b>CO 1.</b>	To understand the importance and uses of statistics in social sciences especially in research
<b>CO 2.</b>	To apply the concepts, principles and methods of data collection for research
<b>CO 3.</b>	To perform data analysis using Correlation and Regression
<b>CO 4.</b>	To evaluate the methods of statistical averages for interpreting the whole group or universe, individual value
<b>CO 5.</b>	To create an insight about changes in a variable or group of related variables concerning time
<b>CO 6.</b>	To acquire skills for Computing Interpolation of the missing data within the given data series

  
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## Course Outcomes (COs)

### B. Com. Part - I

#### BADM Paper-I Business Laws

<b>CO 1.</b>	To gain basic knowledge of general business laws and the ability to understand fundamental legal issues of the business world
<b>CO 2.</b>	To study the Indian Contract Act and its regulatory framework
<b>CO 3.</b>	To understand current issues in the law of agency, indemnity and guarantee contracts and assess the impact of these laws on business
<b>CO 4.</b>	To analyse the duties and rights under the contract of bailment and pledge
<b>CO 5.</b>	To understand the framework of the Sale of Goods Act and its significant contribution in the context of the Indian scenario
<b>CO 6.</b>	To learn how to pursue consumer rights under the Consumer Protection Act and its relevance to safeguard their interests through a proper grievance redressal mechanism
<b>CO 7.</b>	To understand the Indian Partnership Act and its essential provisions including formation, registration, and types of partnership
<b>CO 8.</b>	To understand the concept of LLPs in India in the form of the Limited Liability Partnership Act



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## Course Outcomes (COs)

### B. Com. Part - I

#### BADM Paper-II Entrepreneurship and Small Business Management

CO 1.	To understand the concept and types of entrepreneurships
CO 2.	To learn the meaning and characteristics of intrapreneurship along with the difference between entrepreneurship and intrapreneurship
CO 3.	To demonstrate the meaning, functions, types, and roles of an entrepreneur and describe various Traits of an Entrepreneur
CO 4.	To analyse the different innovation and entrepreneurship theories and their implications and the Role of Government in Entrepreneurship Development Programmes
CO 5.	To elucidate the concept of MSME and the role of MSMES, along with governing policy and organisation's implementation policies
CO 6.	To describe the Start-Up Process of Small Enterprises and the Organisation Structure of Small-Scale Industries in India
CO 7.	To enumerate the taxation benefits and concessions to Small Scale Industries
CO 8.	To identify the most recognised sources of potential funding and financing for business start-ups and/or expansion



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## Course Outcomes (COs)

### B. Com. Part - I

#### EAFM Paper-I Business Economics

<b>CO 1.</b>	To get basic knowledge of the operation of business economics
<b>CO 2.</b>	To analyse Consumer Behaviour (Demand and elasticity of demand, Cardinal, Ordinal and Consumer Surplus)
<b>CO 3.</b>	To understand the production function (Supply, Laws, Returns to Scale & Expansion Path)
<b>CO 4.</b>	To analyse the concepts of Cost and Revenue
<b>CO 5.</b>	To introduce the different types of markets (Perfect Competition, Monopoly, Monopolistic and oligopoly competition)
<b>CO 6.</b>	To gain the Knowledge about the determination of Factor pricing

  
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## Course Outcomes (COs)

### B. Com. Part - I

#### EAFM Paper-II Indian Banking and Financial System

<b>CO 1.</b>	To understand the role of Banks, functions, and importance
<b>CO 2.</b>	To understand the credit creation system of banks
<b>CO 3.</b>	To analyse the functioning of the Reserve Bank of India
<b>CO 4.</b>	To identify the recent trends, I banking and explain the concept of innovative banking, electronic -banking and recent trends of banking
<b>CO 5.</b>	To understand the banker and customer relationship and concept of negotiable instruments
<b>CO 6.</b>	To have a better understanding of the financial instruments, Indian Financial System Analysis, Demonetisation, and mutual funds
<b>CO 7.</b>	To have a better understanding of capital markets

  
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## Course Outcomes (COs)

### B. Com. Part - II

#### ABST III Income Tax

<b>CO 1.</b>	To understand the mechanism of the tax ecosystem
<b>CO 2.</b>	To evaluate the fundamental concepts of Income from Salary, Business and Profession, House Property, Capital Gains and Other Sources
<b>CO 3.</b>	To assess the computation of tax liability and payable and apply the income tax law to arrive at reasoned solutions to problems
<b>CO 4.</b>	To determine the rates for advance payment of tax and tax deducted at source
<b>CO 5.</b>	To demonstrate the E-Filing Procedures
<b>CO 6.</b>	To understand the mechanism of the tax ecosystem

  
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## Course Outcomes (COs)

### B. Com. Part - II

#### ABST IV Cost Accounting

<b>CO 1.</b>	To understand the overview of Cost Accounting practices & policies, significance and its need for the manufacturing concerns
<b>CO 2.</b>	To evaluate the concept and format of the Cost sheet, as well as how the Cost Accounting books are different from Financial Accounting
<b>CO 3.</b>	To Demonstrate the various techniques of costing such as Operating Costing, Material Valuation, and Labour Valuation and their impact on the total cost of any product
<b>CO 4.</b>	To create the understanding of techniques like Marginal Costing, and Standard Costing by imparting knowledge to find out the causes and impact of variance on various articles
<b>CO 5.</b>	Process Costing, and Contract Costing methods also give insight into the practical implication of these in the business world by explaining relevant methods of the same
<b>CO 6.</b>	To apply the aptitude of comparing Budgeted Cost with Actual Cost of production
<b>CO 7.</b>	To inform about the industries for which keeping cost records is mandatory by the law and government
<b>CO 8.</b>	To evaluate the concept and format of the Cost sheet, as well as how the Cost Accounting books are different from Financial Accounting

  
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## Course Outcomes (COs)

### B. Com. Part - II

#### EAFM III Economic Environment in Rajasthan

CO 1.	To Make Students understand the economic environment, its significance, factors and strategy
CO 2.	To develop an understanding of the economy, planning, programmes and status of Rajasthan
CO 3.	To gain basic knowledge of Agriculture programmes, significance and policies
CO 4.	To Make them aware of programmes and schemes of development in Rajasthan
CO 5.	To help them conceptualise constitutional provisions regarding Panchayati Raj
CO 6.	To develop an understanding of the economy, planning, programmes and status of Rajasthan
CO 7.	To develop knowledge about infrastructure development and tourism development programmes
CO 8.	To enable them to understand concepts, significance, sources and problems of rural finance

#### EAFM IV Elements of Financial Management

CO 1.	To introduce students to financial management and its importance and its applications in business
CO 2.	To introduce students to financial planning, and objectives, its benefits, and the types of areas and stages of financial planning
CO 3.	To introduce students to the methods used in financial planning to assess short-term financial needs
CO 4.	To identify the working capital requirement for any business
CO 5.	To study the purposes and tools of financial analysis and its importance in the financial control process
CO 6.	To introduce the students to the basics of investing in securities

  
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## Course Outcomes (COs)

### B. Com. Part - II

#### BADM III Company Law and Secretarial Practice

CO 1.	To gain a basic understanding of the Company Law framework in India
CO 2.	To analyse various types of companies and formation process
CO 3.	To understand the scope of a memorandum of association and articles of association in a company
CO 4.	To study the purpose of framing the prospectus and its importance
CO 5.	To gain basic knowledge of shares and share capital
CO 6.	To understand the legal position, appointment, powers, duties and liabilities of directors
CO 7.	To understand the circumstances and procedure of winding up of companies
CO 8.	To study the effective transfer and transmission of shares
CO 9.	To introduce students to various secretarial practices and their decisions
CO 10.	To analyse the different types of meetings of the board of directors

  
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<b>Course Outcomes (COs)</b>	
<b>B. Com. Part - II</b>	
<b>BADM IV Management</b>	
<b>CO 1.</b>	To introduce students to the concepts of management and its importance and its applications in the business world
<b>CO 2.</b>	To introduce students to planning and objectives, its benefits, the types of areas and stages of planning
<b>CO 3.</b>	To introduce students to the functions of management
<b>CO 4.</b>	To identify the areas of management for a business
<b>CO 5.</b>	To study the purposes and tools of financial analysis and its importance in the financial control process
<b>CO 6.</b>	To introduce students to the basics of management, hierarchy structure and application of management in business enterprises



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## Course Outcomes (COs)

### B. Com. Part - III

#### ABST Paper-V Auditing and Management Accounting

CO 1.	To understand the importance of Auditing in the business world
CO 2.	To describe the role of auditing in the modern economy as well as in various external/internal audit techniques
CO 3.	To analyse the procedure of sound internal check and internal audit and its relevance in the business world
CO 4.	To determine the procedure and relevance of verification & valuation of assets and liabilities and its presentation in the balance sheet
CO 5.	To create understanding about the role and responsibilities of a company auditor concerning critical examination of accounts in business
CO 6.	To explain the format of the audit report and audit certificate
CO 7.	To impart knowledge about the preparation of financial statements as per the Company Act
CO 8.	To illustrate the practical techniques of management accounting like Ratio analysis, Fund Flow analysis, and Leverages and their use in the respective fields of study

  
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## Course Outcomes (COs)

### B. Com. Part - III

#### ABST Paper- VI(Optional) Advanced Accountancy

CO 1.	To understand a detailed overview of Advanced Accounting techniques and make students understand the practical implications of various methods in respective concerns
CO 2.	To demonstrate the techniques of departmental accounts and to develop an understanding of success, failure, and rates of profit for particular stores, which helps to compare performances among all the departments
CO 3.	To demonstrate the ways of maintaining accounting books by branch and head office and to assess their financial position
CO 4.	To understand the practical aspects of Royalty Accounts that give better insight into keeping the records in the books of Lessee and Lessor using terms of Rent, Royalty, Recoupable Short Working etc.
CO 5.	To understand the concept, significance, and accounting procedure of Holding and Subsidiary Companies
CO 6.	To develop knowledge about the procedure of Internal Reconstruction of Companies and its impact thereon
CO 7.	To explain the modes of winding up of a company in case of liquidation
CO 8.	To develop the understanding and need of the Amalgamation of Companies by keeping records through various methods



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## Course Outcomes (COs)

### B. Com. Part - III

#### ABST Paper- VI(Optional) Goods and Services Tax

<b>CO 1.</b>	To gain working knowledge on GST and application of the same in an organisation
<b>CO 2.</b>	To understand and make use of knowledge of GST rules in making managerial decisions in various tax-related matters
<b>CO 3.</b>	To analyse taxation issues as they apply to businesses in India
<b>CO 4.</b>	To demonstrate knowledge of the fundamental principles of GST law as it applies to a wide variety of different business types in India such as companies, trusts, partnerships and sole proprietors
<b>CO 5.</b>	To communicate ideas effectively in informal group discussions



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## Course Outcomes (COs)

### B. Com. Part - III

#### BADM Paper-V Functional Management

CO 1.	To analyse the role of human resources in supporting organisational strategy
CO 2.	To understand the various HR concepts along with the domain concept to make correct business decisions
CO 3.	To analyse the importance of different methods of training given to employees in the organisation
CO 4.	To explain concepts like job analysis and job enlargement to develop necessary skill sets
CO 5.	To determine relevant functional areas of marketing management and its application
CO 6.	To analyse the various pricing policies and strategies for the resolution of problems in marketing management
CO 7.	To understand the scope and importance of financial management
CO 8.	To illustrate the elements of production management and various transformation processes to enhance productivity and competitiveness

  
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## Course Outcomes (COs)

### B. Com. Part - III

#### BADM Paper- VI Advertising and Sales Management

CO 1.	To focus on the two key dimensions of marketing and marketing mix covering advertising and sales
CO 2.	To understand the key components of the promotion mix, the AIDA approach, the DAGMAR approach and the entire base of advertising
CO 3.	To develop an advertising plan, evaluate the effectiveness of advertising and marketing communications initiatives etc.
CO 4.	To create an understanding of the dimensions of the role of selling, planned selling process, selling as a carrier etc.
CO 5.	To cover the various aspects of consumer psychology, buying motives, sales forecasting etc.

#### EAFM Paper-V Rural Development and Cooperation

CO 1.	To make students understand rural development, its significance and strategy
CO 2.	To make them aware of programmes and schemes regarding it
CO 3.	To help them conceptualise Constitutional provisions regarding Panchayati Raj
CO 4.	To develop knowledge about special area development and women and child development programmes
CO 5.	To enable them to understand cooperation, its principles, co-operative marketing, and industrial and housing co-operatives



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## Course Outcomes (COs)

### B. Com. Part - III

#### EAFM Paper- VI Business Budgeting

<b>CO 1.</b>	To define the budget, and understand its importance and have a strategy and a goal
<b>CO 2.</b>	To execute planning and preparing a budget, writing your budget, and monitoring your budget
<b>CO 3.</b>	To know what to plan before you start budgeting, and create a budget form
<b>CO 4.</b>	To study the variances according to material, labour, overheads etc.
<b>CO 5.</b>	To study project evaluation techniques



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