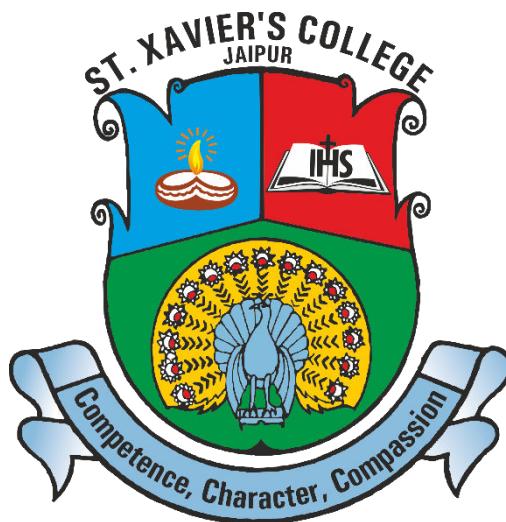


**ST. XAVIER'S COLLEGE JAIPUR**  
Nevta - Mahapura Road, Jaipur - 302029, Rajasthan, India  
*Affiliated to the University of Rajasthan*  
*Approved under Section 2(f) &12(B) of the UGC Act, 1956*



# COURSE OUTCOMES

## Bachelor of Commerce

### (B. Com.)

## COURSE OUTCOMES (COs)

### B.COM PART -1

#### ABST Paper-I Corporate and Financial Accounting

<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

#### ABST Paper-II Business Statistics

<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

## **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 analyze 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

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

<b>CO 1.</b>	To Understand the Concept and Types of Entrepreneurship
<b>CO 2.</b>	To learn the Meaning and Characteristics of Intrapreneurship along with the difference between Entrepreneurship and Intrapreneurship
<b>CO 3.</b>	To demonstrate the meaning, functions, types, and roles of an entrepreneur and describe various Traits of an Entrepreneur
<b>CO 4.</b>	To analyze the different innovation and entrepreneurship theories and their implications and the Role of Government in Entrepreneurship Development Programmes
<b>CO 5.</b>	<b>To elucidate the Concept of MSME and the Role of MSMEs, along with Governing Policy and Organizations Implement Policies</b>
<b>CO 6.</b>	To describe the Start-Up Process of Small Enterprises and the Organization Structure of Small-Scale Industries in India
<b>CO 7.</b>	To enumerate the Taxation Benefits and Concessions to Small Scale Industries
<b>CO 8.</b>	To identify the most recognized sources of potential funding and financing for business start-ups and/or expansion

## **EAFM Paper-I Business Economics**

<b>CO 1.</b>	To get basic knowledge of the operation of business economics
<b>CO 2.</b>	To analyze the Consumer Behavior (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 analyze the Cost and Revenue concepts
<b>CO 5.</b>	To Introduce the Different Types of Markets (Perfect Competition, Monopoly, and Monopolistic and oligopoly competition)
<b>CO 6.</b>	To get the Knowledge about the determination of Factor pricing

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

<b>CO 1.</b>	To understand the role of Banks, its functions, and its importance
<b>CO 2.</b>	To understand the credit creation system of banks
<b>CO 3.</b>	To analyze the functioning of the Reserve Bank of India
<b>CO 4.</b>	To identify the recent trends of 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, Demonetization, and mutual funds
<b>CO 7.</b>	To have a better understanding of capital markets

## 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

## **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 the 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 create Knowledge 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

<b>EAFM III Economic Environment in Rajasthan</b>	
<b>CO 1.</b>	To Make Students understand the Economic Environment, its significance, factors and strategy
<b>CO 2.</b>	To Develop an understanding of the Economy, planning, programmes and status of Rajasthan
<b>CO 3.</b>	To Gain basic knowledge of Agriculture programmes, significance and policies
<b>CO 4.</b>	To Make them aware of programmes and schemes of development in Rajasthan
<b>CO 5.</b>	To Help them conceptualize Constitutional provisions regarding Panchayati Raj
<b>CO 6.</b>	To Develop an understanding of the Economy, planning, programmes and status of Rajasthan
<b>CO 7.</b>	To Develop knowledge about Infrastructure development and Tourism development programmes
<b>CO 8.</b>	To Enable them to understand concepts, significance, sources and problems of Rural finance

## **EAFM IV Elements of Financial Management**

<b>CO 1.</b>	To Introduce students to financial management and its importance and its applications in business
<b>CO 2.</b>	To introduce students to financial planning, and objectives, its benefits, and the types of areas and stages of financial planning
<b>CO 3.</b>	To Introduce students to the methods used in financial planning to assess short-term financial needs
<b>CO 4.</b>	To identify the working capital requirement for any 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 the students to the basics of investing in securities

### **BADM III Company Law and Secretarial Practice**

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

## **BADM IV Management**

<b>CO 1.</b>	To Introduce students to concepts of management and its importance and its applications in business
<b>CO 2.</b>	To Introduce students to planning, and objectives, its benefits, and 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 areas of management for any 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 planning, and objectives, its benefits, and the types of areas and stages of planning
<b>CO 7.</b>	To introduce the students to the basics of management, hierarchy structure and application of management in business enterprises

## B.COM PART -III

### ABST Paper-V Auditing and Management Accounting

<b>CO 1.</b>	To understand the importance of Auditing in the business world
<b>CO 2.</b>	To describe the role of auditing in the modern economy as well as in various external/internal audit techniques
<b>CO 3.</b>	To analyze the procedure of sound internal check and internal audit and its relevance in the business world
<b>CO 4.</b>	To determine the procedure and relevance of verification & valuation of assets and liabilities and its presentation in the balance sheet
<b>CO 5.</b>	To create understanding about the role and responsibilities of a company auditor concerning critical examination of books of accounts in business
<b>CO 6.</b>	To explain the format of the audit report and audit certificate
<b>CO 7.</b>	To impart knowledge about the preparation of financial statements as per the Company act
<b>CO 8.</b>	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

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

<b>CO 1.</b>	To understand the detailed overview of Advance Accounting techniques and make students understand the practical implications of various methods in the respective concerns
<b>CO 2.</b>	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 the performances among all the departments
<b>CO 3.</b>	To demonstrate the ways of maintaining accounting books by Branch and Head Office and to assess their financial position
<b>CO 4.</b>	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
<b>CO 5.</b>	To understand the concept, significance, and accounting procedure of Holding and Subsidiary Companies
<b>CO 6.</b>	To develop knowledge about the procedure of Internal Reconstruction of Companies and its impact thereon
<b>CO 7.</b>	To explain the modes of winding up of a company in case of Liquidation
<b>CO 8.</b>	To develop the understanding and need for the Amalgamation of Companies by keeping records through various methods

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

<b>CO 1.</b>	To gain working knowledge on GST and application of the same in the organization
<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 analyze 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

## **BADM Paper-V Functional Management**

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

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

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

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

<b>CO 1.</b>	To Make Students understand Rural development, its significance and strategy
<b>CO 2.</b>	To Make them aware of programmes and schemes of it
<b>CO 3.</b>	To Help them conceptualize Constitutional provisions regarding Panchayati Raj
<b>CO 4.</b>	To Develop knowledge about Special area development and Women and child development programmes
<b>CO 5.</b>	To Enable them to understand cooperation, its principles, Co-operative marketing, and Industrial and Housing Co-operatives

## **EAFM Paper- VI Business Budgeting**

<b>CO 1.</b>	To Define the budget, and understand why budgets are important, having 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 the project evaluation techniques