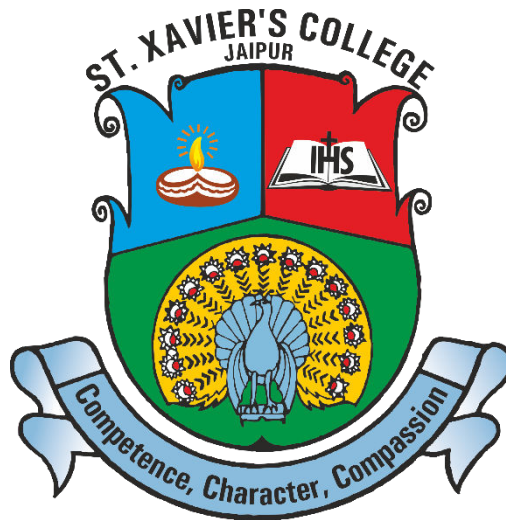


ST. XAVIER'S COLLEGE JAIPUR

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

Course Outcomes (COs)

B. Com. Part - 1

ABST Paper-I Corporate and Financial Accounting

The learners will be able to:

CO 1.	Develop an understanding of the fundamental concepts of bookkeeping and accounting
CO 2.	Apply Generally Accepted Accounting Principles (GAAP) by demonstrating knowledge of accounting functions
CO 3.	Analyse the accounting environment for various transactions, including share issuance, debentures, ESOPs, and share buybacks
CO 4.	Evaluate the methods of goodwill and share valuation, critiquing their strengths and weaknesses
CO 5.	Compare the nature and scope of hire purchase and installment sale transactions
CO 6.	Classify inventory valuation methods such as FIFO, LIFO, and weighted average based on their underlying principles

ABST Paper-II Business Statistics

The learners will be able to:

CO 1.	Demonstrate the significance and applications of statistics in social science research
CO 2.	Apply statistical concepts, principles, and methods to data collection for research purposes
CO 3.	Analyse data using correlation and regression techniques
CO 4.	Evaluate methods of statistical averages (measures of central tendency) to interpret data for the whole group and individual values
CO 5.	Develop insights into changes in variables or groups of related variables over time
CO 6.	Acquire skills for computing data interpolation techniques to estimate missing data within a data series

Course Outcomes (COs)

B. Com. Part - 1

BADM Paper-I Business Laws

The learners will be able to:

CO 1.	Develop an understanding of general business laws and the ability to identify fundamental legal issues in the business world
CO 2.	Analyse the Indian Contract Act and its regulatory framework
CO 3.	Evaluate the impact of current legal issues in agency, indemnity, and guarantee contracts on business operations
CO 4.	Analyse the duties and rights associated with contracts of bailment and pledge
CO 5.	Comprehend the framework of the Sale of Goods Act and its importance in the Indian context
CO 6.	Apply the Consumer Protection Act by demonstrating how consumers can pursue their rights and utilise the grievance redressal mechanism
CO 7.	Understand the key provisions of the Indian Partnership Act, including formation, registration, and partnership types
CO 8.	Comprehend the concept of Limited Liability Partnerships (LLPs) in India as governed by the Limited Liability Partnership Act

BADM Paper-II Entrepreneurship and Small Business Management

The learners will be able to:

CO 1.	Develop an understanding of the concept and various types of entrepreneurs
CO 2.	Distinguish between entrepreneurship and intrapreneurship by defining and explaining the meaning and characteristics of both
CO 3.	Demonstrate a comprehensive understanding of the entrepreneur's role in a business by explaining their functions, types, and essential traits
CO 4.	Analyse different innovation and entrepreneurship theories, evaluating their implications and the government's role in supporting entrepreneurship development programmes

CO 5.	Elucidate the concept of MSME and the role of MSMEs, along with governing policy and organisations implementation policies
CO 6.	Describe the Start-Up Process of Small Enterprises and the Organization Structure of Small-Scale Industries in India
CO 7.	Identify the various tax benefits and concessions available to small-scale industries
CO 8.	Evaluate potential funding and financing sources for business startups and expansions

Course Outcomes (COs)

B. Com. Part - 1

EAFM Paper-I Business Economics

The learners will be able to:

CO 1.	Develop a basic understanding of how business economics operates
CO 2.	Analyse consumer behaviour, including demand, elasticity of demand, cardinal utility, ordinal utility, and consumer surplus
CO 3.	Comprehend the production function, including supply, laws of returns, returns to scale, and the expansion path
CO 4.	Analyse the concepts of cost and revenue, examining their relationship and impact on business decisions
CO 5.	Compare the different types of markets (Perfect Competition, Monopoly, and Monopolistic and oligopoly competition)
CO 6.	Understand the process of determining factor pricing

EAFM Paper-II Indian Banking and Financial System

The learners will be able to:

CO 1.	Develop an understanding of the role, functions, and importance of banks in the financial system
CO 2.	Analyse the credit creation system employed by banks
CO 3.	Comprehend the functioning of the Reserve Bank of India (RBI)
CO 4.	Identify recent trends in banking and explain the concepts of innovative banking, electronic banking, and these emerging trends
CO 5.	Analyse the banker-customer relationship and the concept of negotiable instruments
CO 6.	Develop an understanding of financial instruments, the Indian financial system, demonetisation, and mutual funds.
CO 7.	Evaluate the various capital markets

Course Outcomes (COs)

B. Com. Part - II

ABST Paper-III Income Tax

The learners will be able to:

CO 1.	Explain the mechanism of the tax ecosystem
CO 2.	Analyse the fundamental concepts of Income from Salary, Business and Profession, House Property, Capital Gains and Other Sources
CO 3.	Apply income tax law to compute tax liability and payable, arriving at reasoned solutions to problems.
CO 4.	Determine the rates for advance payment of tax and tax deducted at source
CO 5.	Demonstrate the E-Filing Procedures
CO 6.	Analyse the functioning of the tax system

ABST Paper- IV Cost Accounting

The learners will be able to:

CO 1.	Define the Cost Accounting practices & policies, significance and its need for the manufacturing concerns
CO 2.	Evaluate the concept and format of the Cost sheet, as well as how the Cost Accounting books are different from Financial Accounting
CO 3.	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
CO 4.	Compare the techniques like Marginal Costing, and Standard Costing by imparting knowledge to find out the causes and impact of variance on various articles
CO 5.	Develop 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

CO 6.	Reconcile the aptitude of comparing Budgeted Cost with Actual Cost of production
CO 7.	Recommend the industries for which keeping cost records is mandatory by the law and government
CO 8.	Evaluate the concept and format of the Cost sheet, as well as how the Cost Accounting books are different from Financial Accounting

Course Outcomes (COs)

B. Com. Part - II

EAFM Paper - III Economic Environment in Rajasthan

The learners will be able to:

CO 1.	Analyse the economic environment, its significance, factors and strategy
CO 2.	Comprehend the structure of the Rajasthan economy, its planning process, implemented programs, and current economic status
CO 3.	Acquire a foundational understanding of agricultural programs, their importance, and government policies surrounding
CO 4.	Develop awareness of programs and initiatives implemented in Rajasthan
CO 5.	Conceptualise the constitutional provisions that govern Panchayati Raj institutions
CO 6.	Critically evaluate the effectiveness of planning programs in Rajasthan
CO 7.	Develop knowledge concerning infrastructure development programs and tourism initiatives
CO 8.	Correlate the concepts, significance, sources and problems of rural finance

EAFM Paper- IV Elements of Financial Management

The learners will be able to:

CO 1.	Explain financial management and its importance and its applications in business
CO 2.	Outline financial planning, and objectives, its benefits, and the types of areas and stages of financial planning
CO 3.	Demonstrate methods used in financial planning to assess short- term financial needs

CO 4.	Analyse the working capital requirement for any business
CO 5.	Evaluate the purposes and tools of financial analysis and its importance in the financial control process
CO 6.	Articulate the basics of investing in securities

BADM Paper -III Company Law and Secretarial Practices	
The learners will be able to:	
CO 1.	Articulate a basic understanding of the Company Law framework in India
CO 2.	Explain various types of companies and formation process
CO 3.	Comprehend the scope and significance of the memorandum of association and articles of association in a company
CO 4.	Examine the purpose and importance of framing a prospectus
CO 5.	Acquire basic knowledge of shares and share capital
CO 6.	Understand the legal position, appointment, powers, duties and liabilities of directors
CO 7.	Compare the circumstances and procedure of winding up of companies
CO 8.	Analyse the process of effective transfer and transmission of shares
CO 9.	Tabulate various secretarial practices and their decisions
CO 10.	Classify the different types of meetings of the board of directors

Course Outcomes (COs)

B. Com. Part - II

BADM Paper - IV Management

The learners will be able to:

CO 1.	Explain the concepts of management and its importance and its applications in the business world
CO 2.	Outline the relevance of planning and objectives, its benefits, the types of areas and stages of planning
CO 3.	Define the functions of management
CO 4.	Identify the areas of management crucial for a business
CO 5.	Examine the purposes and tools of financial analysis and its importance in the financial control process
CO 6.	Compare the fundamentals of management, its hierarchical structure, and its application in business enterprises

Course Outcomes (COs)

B. Com. Part - III

ABST Paper-V Auditing and Management Accounting

The learners will be able to:

CO 1.	Explain the importance of Auditing in the business world
CO 2.	Describe the role of auditing in the modern economy as well as in various external/internal audit techniques
CO 3.	Analyse the procedures for a sound internal check and internal audit, evaluating their relevance in the business world
CO 4.	Evaluate the procedures and importance of verification and valuation of assets and liabilities for their presentation in the balance sheet
CO 5.	Develop an understanding about the role and responsibilities of a company auditor concerning critical examination of accounts in business
CO 6.	Explain the format of the audit report and audit certificate
CO 7.	Acquire the knowledge about the preparation of financial statements as per the Company Act
CO 8.	Demonstrate practical techniques of management accounting such as ratio analysis, fund flow analysis, and leverage analysis, explaining their applications in relevant fields

Course Outcomes (COs)

B. Com. Part - III

ABST Paper- VI(Optional) Advanced Accountancy

The learners will be able to:

CO 1.	Explain Advanced Accounting techniques and make students understand the practical implications of various methods in respective concerns
CO 2.	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.	Apply branch accounting methods to maintain books for both branches and head office, enabling evaluation of their financial positions
CO 4.	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.	Comprehend the concept, significance, and accounting procedures for holding and subsidiary companies
CO 6.	Develop knowledge about the procedure of internal reconstruction of Companies and its impact
CO 7.	Explain the modes of winding up of a company in case of liquidation
CO 8.	Analyse the rationale for company amalgamation and evaluate the effectiveness of various record-keeping methods in this process

Course Outcomes (COs)

B. Com. Part - III

ABST Paper - VI (Optional) Goods and Services Tax

The learners will be able to:

CO 1.	Develop a working knowledge of GST and its application within an organisation
CO 2.	Apply understanding of GST rules to make informed managerial decisions on various tax-related matters
CO 3.	Analyse tax issues relevant to businesses operating in India
CO 4.	Demonstrate knowledge of how fundamental GST law principles apply to different business structures in India (companies, trusts, partnerships, sole proprietors)
CO 5.	Articulate GST concepts clearly and concisely in casual group conversations

BADM Paper-V Functional Management

The learners will be able to:

CO 1.	Demonstrate the role of human resources in supporting organisational strategy
CO 2.	Comprehend the various HR concepts along with the domain concept to make correct business decisions
CO 3.	Analyse the importance of different methods of training given to employees in the organisation
CO 4.	Explain concepts like job analysis, and job enlargement to develop necessary skill sets
CO 5.	Identify relevant functional areas of marketing management and its application
CO 6.	Compare various pricing policies and strategies to solve problems in marketing management

CO 7.	Outline the scope and importance of financial management
CO 8.	Illustrate the elements of production management and various transformation processes to enhance productivity and competitiveness

BADM Paper- VI Advertising and Sales Management	
The learners will be able to:	
CO 1.	Explain two key dimensions of marketing and marketing mix covering advertising and sales
CO 2.	Analyse the components of the promotion mix, including the AIDA and DAGMAR approaches, to develop a comprehensive understanding of advertising
CO 3.	Develop and evaluate advertising plans, assessing the effectiveness of marketing communication initiatives
CO 4.	Comprehend the role of selling, including its dimensions, planned selling processes, and its function as a career path
CO 5.	Explore the various aspects of consumer psychology, buying motives, and sales forecasting techniques

EAFM Paper-V Rural Development and Cooperation	
The learners will be able to:	
CO 1.	Develop an understanding of rural development, its significance, and strategies for achieving it
CO 2.	Identify programs and schemes implemented for rural development
CO 3.	Analyse the constitutional framework governing Panchayati Raj institutions
CO 4.	Acquire knowledge about special area development and women and child development programs

CO 5.	Comprehend the concept of cooperation, its principles, and its applications in marketing, industrial, and housing cooperatives
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Course Outcomes (COs)	
B. Com. Part - III	
EAFM Paper- VI Business Budgeting	
The learners will be able to:	
CO 1.	Define the budget, and understand its importance and have a strategy and a goal
CO 2.	Demonstrate the process of planning and preparing a budget, including writing and monitoring it
CO 3.	Identify the necessary planning steps before budgeting and create a budget form
CO 4.	Analyse the variances according to material, labour, overheads etc.
CO 5.	Compare project evaluation techniques