



COURSE OUTCOMES
Bachelor of Commerce
(B. Com)

SEMESTER IV

“To create men and women for others”

Nevta - Mahapura Road, Jaipur - 302029, Rajasthan, India Tel: +91 78500020630

Email: commercedept@sxcjpr.edu.in Website: www.sxcjpr.edu.in/departments/department-of-commerce/



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| ABST | |
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| ABS-64T-202-Income Tax Law & Practice | |
| The learners will be able to: | |
| CO 1. | Describe the meaning, concept and basis of charge of Tax |
| CO 2. | Understand the five heads of income as defined under the Income Tax Act, including their computation and inter-relationship |
| CO 3. | Apply tax computation methods to calculate total taxable income by incorporating applicable deductions, exemptions, and rebates under the prevailing tax laws |
| CO 4. | Analyze tax returns and financial statements for tax compliance |
| CO 5. | Assess the ethical implications of various tax planning strategies, and distinguishing between tax saving and tax evasion. |
| CO 6. | Evaluate complex tax scenarios involving carry forward and set-off of losses |
| BADM | |
| BDM-64T-202-Fundamentals of Entrepreneurship | |
| The learners will be able to: | |
| CO 1. | Describe the concept, characteristics, types of entrepreneurships and differentiate between the roles of entrepreneurs and managers. |
| CO 2. | Understand the thought process of entrepreneurs and understand their strength, weakness and decision-making power from an entrepreneurial perspective. |

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| CO 3. | Develop an entrepreneurial mind set, learning key skills such as negotiation, personal selling and communication. |
| CO 4. | Analyze the entrepreneurial traits and identify key challenges faced by entrepreneurs in various contexts. |
| CO 5. | Examine the contributions of entrepreneurs from Rajasthan and other sectors such as rural, women, agri- and technopreneurs also to evaluate the role of government schemes and training programs. |
| CO 6. | Analyze the structure, functions and policies governing Small and Medium Enterprises (SMEs) in India and assess their contribution to the national economy. |

EAFM

EFM-64T-202-Indian Economy

The learners will be able to:

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| CO 1. | Recall key features of the Indian economy and explain the determinants and causes of underdevelopment. |
| CO 2. | Interpret the concept of Sustainable Development Goals and Viksit Bharat @47 and illustrate their implications on India's socio-economic development. |
| CO 3. | Apply the knowledge of economic planning and evaluate the role of NITI Aayog in India's development framework. |
| CO 4. | Analyze demographic issues such as population explosion, poverty, and unemployment, and distinguish their impact on national development. |
| CO 5. | Evaluate the economic disparities in India and justify the role of agricultural commercialization and the Green Revolution in reducing inequality. |

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| CO 6. | Critically examine the impact of liberalization, globalization, and industrial policies on the Indian economy. |
| CO 7. | Design solutions and propose policy measures related to monetary, fiscal, and exchange rate policy, including initiatives like Make in India. |
| MDC Paper | |
| MDC-64T-202-Economic Survey | |
| The learners will be able to: | |
| CO 1. | Describe the key features of the Indian economy, major sectors contributing to economic growth and current fiscal indicators. |
| CO 2. | Analyze the implications of fiscal and monetary policies on inflation, public finance and economic stability. |
| CO 3. | Evaluate the effectiveness of agricultural and rural development initiatives in promoting inclusive growth. |
| CO 4. | Assess the performance of industrial and service sectors, and identify key challenges and opportunities for future growth. |
| CO 5. | Examine India's foreign trade structure and Balance of Payments to understand trade dynamics and macroeconomic linkages. |
| CO 6. | Propose strategies for enhancing food security and promoting crop diversification, aligning with sustainable agricultural development goals. |

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| SEC SEMESTER IV | |
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| SEC-63T-214-Global Business Environment | |
| The learners will be able to: | |
| CO 1. | Describe the various types of international business and the external environmental factors that influence global operations |
| CO 2 | Understand the role and significance of global institutions in shaping international trade and financial relations |
| CO 3 | Apply theories of exchange rate determination for international trade and investment decisions |
| CO 4 | Analyze the role and impact of Foreign Institutional Investors (FII) and Foreign Direct Investment (FDI) in the global economic landscape |
| CO 5. | Evaluate the ethical dimensions and social responsibilities of globalization by assessing its implications for workforce development, equity, and regional integration |
| CO 6. | Assess the impact of globalization on human resource development and regional cooperation |
| VAC SEMESTER IV | |
| VAC-64T-209-Content Writing | |
| The learners will be able to: | |
| CO 1. | Define key terminology related to content writing, including content strategy, copywriting, plagiarism, and copyright |
| CO 2 | Describe the role of a content writer in various industries and explain the |

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| | relevance of content writing in digital and traditional media. |
| CO 3 | Utilize proofreading and editing techniques to improve the clarity, coherence, and grammatical accuracy of written content. |
| CO 4 | Apply appropriate writing styles and tone for different platforms such as blogs, websites, newsletters, and social media |
| CO 5. | Assess written content for potential plagiarism and make informed decisions to ensure originality and compliance with copyright norms |
| CO 6. | Construct plagiarism-free content using citation techniques, paraphrasing strategies, and ethical writing practices. |

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SEMESTER V

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| ABST | |
| ABS-75T-301-Auditing & Financial Reporting Analysis | |
| The learners will be able to: | |
| CO 1. | Define the fundamentals of auditing and professional ethics as per the audit framework and regulations. |
| CO 2. | Explain the significance of basic concept, importance & functions of Management Accounting |

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| CO 3. | Describe the various ratios and the significance and use of the various ratios |
| CO 4. | Identify the fundamental auditing concepts and procedures, and the application of auditing standards |
| CO 5. | Analyse and interpret the types of Leverages and a good understanding of capital market |
| BADM | |
| BDM-75T-301-Principles of Marketing | |
| The learners will be able to: | |
| CO 1. | Define and explain the core marketing concepts, consumer behavior, and market segmentation. |
| CO 2. | Illustrate the relationship between consumer needs, wants, and market offerings in a marketing context |
| CO 3. | Apply appropriate product management and branding strategies to real-world marketing situations |
| CO 4. | Analyze the influence of the marketing environment (micro and macro) on marketing decisions. |
| CO 5. | Evaluate the effectiveness of various pricing strategies in achieving organizational objectives. |
| CO 6. | Design and develop effective distribution and promotional strategies to reach target markets successfully. |
| EAFM | |
| EFM-75T-301-Business Budgeting | |
| The learners will be able to: | |
| CO 1. | Define the concept of budget and explain its significance in financial planning and control. |
| CO 2. | Describe the objectives, components, and types of budgets used in managerial decision-making. |

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| CO 3. | Apply the principles of budgeting to plan and prepare different types of budgets effectively. |
| CO 4. | Identify and formulate the essential steps required for pre-budget planning and design an appropriate budget format |
| CO 5. | Analyze and interpret budget variances related to material, labour, and overheads to assess operational performance |
| CO 6. | Compare and evaluate various project evaluation techniques to recommend suitable approaches for managerial decisions. |
| MDC Paper | |
| MDC-75T-301-Introductory Economics | |
| The learners will be able to: | |
| CO 1. | Develop a basic understanding of theoretical concepts in economics |
| CO 2. | Exhibit a basic understanding of National Income and its measurement |
| CO 3. | Apply the concepts of price elasticity, cost and production in decision-making in economic life, both for businesses and individuals. |
| CO 4. | Enable understanding of economic policies and their global impacts |
| CO 5. | Analyze economic problems and interpret data using appropriate economic tools and techniques to support informed decision-making. |
| CO 6. | Develop a critical attitude towards economic issues and exhibit ethical awareness while evaluating economic policies and their societal implications. |

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| ABST | |
| ABS-76T-302-Goods and service Tax (GST) | |
| The learners will be able to: | |
| CO 1. | Define the concepts in the domain of GST through a structured approach. |
| CO 2. | Explain the evolution of indirect taxation in India, tracing the transition from the pre-GST to the post-GST period |
| CO 3. | Apply analytical and problem-solving skills in GST-related decision-making situations |

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| CO 4. | Analyse the implications of GST on the taxable capacity of consumers, dealers, and society at large. |
| CO 5. | Integrate GST principles into business operations and strategic decision-making for compliance and efficiency. |
| CO 6. | Evaluate the impact of GST reforms on business performance, fiscal policy, and the overall economic environment. |
| BADM | |
| BDM-76T-302-Fundamentals of Human Resource Management | |
| The learners will be able to: | |
| CO 1. | Define and explain the meaning, functions, and role of Human Resource Management (HRM) in an organization, highlighting its importance in achieving organizational goals |
| CO 2. | Illustrate and analyze the process and purpose of job analysis, and differentiate between a job description and a job specification with suitable examples. |
| CO 3. | Examine and evaluate the recruitment, selection, and placement strategies used in HRM for acquiring the right talent |
| CO 4. | Apply and compare various training methods and performance appraisal techniques for workforce development and productivity enhancement. |
| CO 5. | Design and recommend effective HRM policies and practices that align employee goals with organizational objectives |
| CO 6. | Assess and justify the strategic role of HRM in fostering employee engagement, retention, and organizational growth. |
| EAFM | |
| EFM-76T-302 Economy of Rajasthan | |
| The learners will be able to: | |
| CO 1. | Develop foundational knowledge of Rajasthan's economic landscape, demographic profile, natural resources, agriculture, industries, and tourism. |

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| CO 2. | Demonstrate understanding of population dynamics, literacy trends, and key factors influencing Rajasthan's socio-economic development. |
| CO 3. | Apply economic concepts to analyze demographic features, population control strategies, and human capital development initiatives. |
| CO 4. | Acquire analytical skills to assess natural resource utilization, agricultural reforms, industrial dynamics, and tourism performance in Rajasthan. |
| CO 5. | Develop a critical and constructive attitude toward addressing literacy, population, industrial, and tourism challenges for sustainable growth. |
| CO 6. | Integrate knowledge, skills, and ethics to propose innovative and sustainable policy recommendations for Rajasthan's socio-economic development. |

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