

SHRI MAHAVEER COLLEGE



Shri Mahaveer College

Affiliated to the University of Rajasthan

(A Co-educational English Medium PG College)

PROGRAM OUTCOMES

&

COURSE OUTCOMES

B.COM ABST(Hons.)

As Per NEP-2020

Session 2023-24 (Sem. I & II)

Session 2024-25 (Sem. III)

(Department of Commerce & Management)

B.Com. ABST(Hons.) Programme

Programme Specific Outcomes (PSOs)

PSO Number	Upon completion of B.Com ABST(Hons.) Degree Programme the graduates will be able to
PSO 1	Develop necessary professional knowledge and skills in finance, costing , auditing and taxation
PSO 2	To prepare B.Com ABST graduates for careers in accounting, finance, auditing, taxation, financial analysis, consulting, and related fields.

Programme Outcomes (POs)

PO Number	Upon completion of B.Com ABST(Hons.) Degree Programme the graduates will be able to
PO-1	Students will acquire a comprehensive understanding of accounting principles, concepts, and practices, including financial accounting, cost accounting, management accounting, auditing, and taxation. understand the role of business and its implications on society
PO-2	Students will develop skills in analyzing and interpreting financial statements, assessing the financial health of organizations, and making informed decisions based on financial information.
PO-3	Students will gain knowledge of tax laws, regulations, and procedures, both for individuals and businesses. They will learn about income tax, goods and services tax (GST), tax planning, and compliance.
PO-4	Students will understand the principles and practices of auditing, including the role of auditors, audit procedures, internal controls, risk assessment, and ethical considerations in auditing.
PO-5	Students will be familiar with accounting software and technology tools used in the field, such as Tally, MS Excel, spreadsheets, financial management software and data analytics tools.
PO-6	Students will learn about financial management principles, including capital

	budgeting, capital structure, working capital management, financial forecasting, and risk management.
PO-7	Students will enhance their communication skills both written and oral.
PO-8	Develop the ability to work effectively in teams, present financial information, and communicate with stakeholders.
PO-9	Students will develop strong analytical and problem solving skills, enabling them to analyze complex financial data, identify issues, and propose appropriate solutions.
PO-10	Students will be equipped with research skills to gather and analyze relevant accounting information, conduct financial research, and stay updated with changing accounting standards and regulations.

COURSE OUTCOMES

B.COM ABST(Hons.) Part I Sem-I

ABS-51T-151: Financial Accounting	
After completion of course:	
CO1	To impart conceptual knowledge of financial accounting with all topics of the syllabus.
CO2	To provide knowledge & understanding of financial statements, Branch accounting, departmental accounting, Insurance claims etc.
CO3	To prepare accounts of transactions related to Hire Purchase, Instalment, and lease system.
CO4	To get knowledge of analysis of financial statements related to single entry accounts system, double entry account system and Investment accounts.

BDM-51T-101: Principles of Business Management	
After completion of course:	
CO1	Explain key concepts, principles and theories of business management.

CO2	Identify and describe the functions of management (planning, organising, leading controlling).
CO3	Apply decision-making models and techniques to real-world scenarios.
CO4	Analyse business problems and infer solutions using management principles.

ABS-51T-152: Corporate Accounting	
After completion of course:	
CO1	To familiar with Ind AS and IFRSs, company accounts with all topics of the syllabus.
CO2	To provide knowledge of accounting treatment for issue and redemption of shares and debentures & Understanding the procedure for underwriting of shares and redemption of debentures.
CO3	To prepare the financial statements of companies by adjusting managerial remuneration and disposal of profits with issues of bonus share.
CO4	To get knowledge of the valuation of the goodwill and valuation shares of a Company.

B.COM ABST(Hons.) Part I Sem-II

ABS-52T-153: Business Statistics	
After completion of course:	
CO1	Define and explain statistical concepts (mean, median, mode, variance).
CO2	Interpret and explain statistical results (confidence intervals, hypothesis testing).
CO3	Apply statistical techniques to business problems (regression analysis, time series).
CO4	Compare and contrast different statistical methods.

ABS-52T-154: Advanced Corporate Accounting

After completion of course:

CO1	To impart conceptual knowledge of Internal Reconstruction, Amalgamation of Companies, Liquidation of Companies and their accounts.
CO2	To understand the mechanism applied in preparing financial statements of Insurance Companies and Banking Companies.
CO3	To prepare & comprehend upon the instances and apply the provisions of the Companies Act, 2013 in winding up of company.
CO4	To get knowledge of analysis of financial statements related to Human Resource Accounting, Accounts of Holding and Subsidiary Companies.

EFM-52T-101: Business Economics

After completion of course:

CO1	Remembering and ability to define Business Economics, List the components of Business Economics, Recall the types of business decisions
CO2	Understanding Cardinal Utility Analysis, describe the relationship between Marginal Rate of Substitution and Marginal Utility and understand the concept of Consumer Equilibrium.
CO3	Applying production function concepts to optimize production processes, calculate total revenue, marginal revenue, and average revenue and apply elasticity concepts to revenue analysis.
CO4	Analyzing the behaviour of firms under perfect competition, monopoly, and oligopoly and the impact of advertising expenditure on market competition and the measures to control business cycles and assess the relationship between National Income and Economic welfare.

2228-ABST-V: Income Tax Law and Practice

After completion of course:

CO1	Ability to remember basic concepts related to Income Tax Act 1961 and to be aware of all rules & Provisions related computation of Income from different heads with their provisions.
CO2	To understand the computation of Gross Income in accordance with the Income Tax Act 1961 as per the residential status of assessee.
CO3	To create the ability to apply provisions of Income Tax Act 1961 to find Net taxable income for the different assessee after adjustment of deduction, set-off, Clubbing, and deemed income.
CO4	To analyse the computation of Net income from different heads with their provisions under old & new regime.
CO5	To evaluate the computation of income for Assessee- Individuals, HUF, Company, Partnership firm in old & new regime as per applicable income slabs in the current financial year.

2228-ABST-VI: Cost Accountancy

After completion of course:

CO1	Explain terms and definitions used in cost accounting such as cost, cost centre, costing methods, and overheads.
CO2	Determine the significance and limitations of cost accounting, distinguish between financial and cost accounting, and clarify different types of costs.
CO3	Apply various costing techniques such as unit costing, marginal costing, job costing, and contract costing to prepare statements like cost sheets, process accounts, and operating cost statements.
CO4	Analyze cost behavior using methods such as Cost Volume Profit analysis, break-even analysis, and overhead absorption, helping in decision-making for profit maximization.
CO5	Evaluate cost control techniques, including standard & marginal costing, and material cost control, to assess their impact on a company's financial efficiency

2228-ABST-VII: Direct Taxes

After completion of course:

CO1	Ability to remember basic concepts of Income Tax Act 1961 related to assessment of tax liability of different assessee under new & old tax regime.
CO2	Ability to understand about Advance payment of tax, Tax deduct at sources and Interest on Tax & Tax Refund. Make awareness about E-filing of Return.
CO3	To know about the procedure about computation of taxable income of Trust and Local Authorities.
CO4	To make understand with the computation of income Non-Residents and Representative Assessee. and awareness about Advance Ruling, Double Taxation Relief and Foreign Collaboration.
CO5	To evaluate the computation of income of Co-operative Societies and make awareness about Penalties and Prosecutions, Appeal, Revision and Tax Authorities.

2228-ABST-VIII: Advanced Cost Accounting

After completion of course:

CO1	Enable students to Master advanced costing methods such as activity-based costing (ABC) and standard costing.
CO2	Enable students to Conduct in-depth cost analysis to identify inefficiencies and implement cost control measures.
CO3	Develop skills in budgeting, forecasting, and financial projections for effective planning and decision-making.
CO4	Enhance their ability to make strategic business decisions using cost information, including pricing and capital investment choices.
CO5	Integrate cost accounting with strategic management, aligning cost practices with

	the organization's strategic goals to support competitive analysis and long-term planning.
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2227-ABST(SUBSID)-I: Company Law and Secretarial Practice

After completion of course:

CO1	Defining the term Promoter and its various Functions.
CO2	Explain the concept of Company and privileges to a private firm.
CO3	Apply understanding of shares and debentures and different provisions of dividend.
CO4	Ability to analyse role of a company secretary in today's organisation.
CO5	Develop knowledge about winding up process of a company.

2227-ABST(SUBSID)-II: Economic Environment in Rajasthan

After completion of course:

CO1	Remembering the definition of economic environment and its impact on the economy.
CO2	Understanding the planning process, Rajasthan Budget and rationale behind Rural Development schemes and their impact on rural communities.
CO3	Applying knowledge of the basic features of the Indian Economy to understand its functioning.
CO4	Analysing the significance of agriculture in Rajasthan's economy and its potential for growth, agriculture policy of Rajasthan.
CO5	Evaluating the challenges and prospects of infrastructure development in Rajasthan and the socio-economic impact of tourism development on local communities in Rajasthan.

3434-ABST-IX: Theory and Practice of Auditing

After completion of course:

CO1	Ability to remember the meaning & concepts of Auditing & Management Accounting with different dimensions as syllabus.
CO2	The understand of Various Components of this course will enable the students to acquaint themselves about the concept and principles of Auditing, Audit process, Assurance Standards, audit planning, audit programme, vouching and verification.
CO3	To get knowledge about the provisions of company audits and the preparation of different types of audit reports and knowledge related the management accounting applications.
CO4	To get the analysis knowledge regarding practical problems related to management accounting like computation of leverages, cost of capital & capital structure for better financial decisions.
CO5	To evaluate the different provisions of company audit & auditor and different financial decisions as per management accounting.

3434-ABST-X: Management Accounting

After completion of course:

CO1	Develop a thorough understanding of management accounting principles and their role in business decision-making.
CO2	Enable students to Gain proficiency in budgeting, forecasting, and variance analysis to support financial planning and performance management.
CO3	Enable students to learn to use management accounting tools for cost control, resource allocation, and profitability analysis.
CO4	Enable students to enhance decision-making skills by applying financial data to evaluate business strategies, pricing, and investment opportunities.
CO5	Understand the integration of management accounting with overall business strategy, contributing to the organization's financial health and long-term success.

3434-ABST-XI,XII(4): Operations Research and QT

After completion of course:

CO1	Foundational understanding of key concepts, tools, and techniques of Operation Research and Quantitative Technique
CO2	Understand the fundamental concepts of Operation Research.
CO3	Apply probability, decision theory, and linear programming to solve business problems.
CO4	Analyze complex problems using game theory, queuing theory, and network analysis.
CO5	Evaluate optimization problems using CPM, transportation, assignment, and Simulation models.

3434-ABST-XI,XII(7): Good and Services Tax

After completion of course:

CO1	Foundational understanding of key concepts, tools, and techniques of Goods and Service Tax
CO2	Explain how to develop a foundational understanding of GST, including its concepts, structure, and implementation.
CO3	Determine GST laws in preparing tax returns, registering businesses under GST, and claiming input tax credits..
CO4	Comparative analysis of various provision of GST tax regimes, sector-specific impact analysis, and studies on GST implementation.
CO5	The Evaluation of GST's impact on revenue generation, ease of doing business, economic growth, and tax compliance. Review of policy reforms and amendments

	in GST.
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3433-ABST(SUBSID)-I: Functional Management

After completion of course:	
CO1	Ability to understand Human resource management and role of HR Planning in organizations.
CO2	Explain the Training process and its significance in today's organizations.
CO3	Apply and demonstrate the process of research in marketing decisions.
CO4	Analyze the operations of Financial Market and evaluate various sources of Finance.
CO5	Evaluate various sources of Business Finance.

3433-ABST(SUBSID)-II: Rural Development and Cooperation

After completion of course:	
CO1	Understand the concept of rural development and its significance in socio-economic contexts. Identify various strategies employed for rural development, including top-down and bottom-up approaches.
CO2	Understand the functions and activities of DRDAs in coordinating and implementing rural development programs, conceptual knowledge on constitutional provisions of the 73rd Amendment for Panchayati Raj
CO3	Applying key rural development programs including SGSY, JGSY, SGRY, PGSY, and MGNREGA, evaluating their features, achievements, and impact on rural empowerment, livelihoods, infrastructure, and socio-economic development.
CO4	Analyse policies, strategies, and interventions for Tribal Welfare, Drought Prone Area Development, Desert Development, Nature and Forest Conservation, and Woman and Child Development.

CO5	Evaluate the various types of cooperative enterprises and their roles in credit, marketing, consumer services, housing, and industry. Examine the relationship between the state and cooperation, with a case study of Rajasthan State Cooperative Bank and RAJFED.
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