

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

As Per NEP-2020

Session 2023-24 (Sem. I & II)

Session 2024-25 (Sem. III)

(Department of Commerce & Management)

B.Com. Programme

Programme Specific Outcomes (PSOs)

| PSO Number | Upon completion of B.Com Degree Programme the graduates will be able to |
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| PSO 1 | To make the students blend theoretical concepts with practice in the field of commerce. |
| PSO 2 | Give insight to the students of day-to-day commercial programs for becoming good leaders and asset to the organization. |

Programme Outcomes (POs)

| PO Number | Upon completion of B.Com Degree Programme the graduates will be able to |
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| PO-1 | Understand the role of business and its implications on society. |
| PO-2 | Understand the conceptual knowledge of accounting and acquire skills of maintaining accounts. |
| PO-3 | Build strong foundation of knowledge about different areas of commerce. |
| PO-4 | Gain the knowledge of terms, provisions of Business Law, Company Law, Income Tax and other laws related to business. |
| PO-5 | Apply basic statistical techniques necessary to analyze problems in finance, marketing, accounting etc. |
| PO-6 | Acquire entrepreneurial, legal and managerial skills. |
| PO-7 | Identify the avenues of doing traditional or modern business. |
| PO-8 | Recognize different value systems and ethics, understand the moral dimensions and accept responsibility. |
| PO-9 | Improve competency to make eligible and employable in the job market. |
| PO-10 | Enter Master Programs like M.Com, MBA and able to pursue professional courses like CA, CMA, CS etc. |

COURSE OUTCOMES

B.COM Part I Sem-I

| ABS-51T-101: Financial Accounting | |
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| After completion of course: | |
| CO1 | Enable students to prepare and analyze final accounts for businesses, ensuring accurate reporting. |
| CO2 | Enable students to understand accounting methods for branches and departments, facilitating consolidated financial reporting. |
| CO3 | Record transactions related to insurance and hire purchase agreements accurately. |
| CO4 | To analyse financial statements related to single entry accounts system, double entry account system and Investment accounts. |

| BDM-51T-101: Principles of Business Management | |
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| 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. |

| EFM-51T-101: Business Economics | |
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| 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 |

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| | 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. |

B.COM Part I Sem-II

| ABS-52T-102: Business Statistics | |
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| 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. |

| BDM-52T-102: Business Laws | |
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| After completion of course: | |
| CO1 | Define and explain key legal terms and concepts relevant to business. |
| CO2 | Identify and apply relevant laws and regulations to business. |
| CO3 | Prepare and review basic business documents such as agreements and contracts. |
| CO4 | Define and explain key legal terms and concepts relevant to business. |

EFM-52T-102: Indian Banking and Financial System

After completion of course:

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| CO1 | Defining the term banks, role of banks, its function and its importance, functioning of the Reserve Bank of India. |
| CO2 | To understand the credit creation system of banks, Explain the concept of innovative banking, electronic banking and recent trends of banking, Banker and customer relationship and concept of negotiable instruments. |
| CO3 | Apply various financial instruments, Demonetization, mutual funds and other components of the Indian Financial system to make decisions about financial matters and also pursue careers in the financial sector. |
| CO4 | To analyze and evaluate the recent developments in the capital and money market, Indian financial sector such as digital banking, Innovative banking and the challenges faced by the sector such as NPAs and cyber threats. |

2138-ABST-I: Income Tax Law and Practice

After completion of course:

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| CO1 | Define and explain income tax concepts(assessment year, financial year). |
| CO2 | Interpret and explain tax computations(Gross total income, taxable income). |
| CO3 | Calculate tax liability. |
| CO4 | Compare and contrast different tax regimes. |
| CO5 | Develop and justify recommendations for tax reform. |

2138-ABST-II: Cost Accountancy

After completion of course:

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| CO1 | Explain foundational concepts of cost accounting and apply costing methods such |
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| | as job costing, process costing, and activity-based costing. |
| CO2 | Interpret cost data to support decision-making processes. |
| CO3 | Prepare budgets, interpret variances, and evaluate performance. |
| CO4 | Understand how cost accounting contributes to decision-making processes, enabling managers to optimize resource utilization and improve overall business performance. |
| CO5 | Integrate cost accounting with strategic management, aligning cost practices with the organization's strategic goals to support competitive analysis and long-term planning. |

2150-EAFM-I: Economic Environment in Rajasthan

After completion of course:

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| 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 and its implications for farmers |
| CO5 | Evaluating the challenges and prospects of infrastructure development in Rajasthan and the socio-economic impact of tourism development on local communities in Rajasthan |

2150-EAFM-II: Elements of Financial Management

After completion of course:

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| CO1 | To define financial management, its importance, financial planning and objectives, benefits and the stages. To identify the working capital requirement and the basics of investing in securities. |
| CO2 | To understand risk profile of firms, specifically estimate the costs of capital, including debt and equity capital using financial data. |
| CO3 | Apply financial management concepts and tools to the financing decisions, dividend decisions and investment decisions |
| CO4 | To analyze and develop analytical skills this would facilitate the decision making in business situations |
| CO5 | Develop financial plans and budgets for organisations. |

2154-BADM-I: Company Law and Secretarial Practice

After completion of course:

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| 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. |

2154-BADM-II: Management

After completion of course:

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| CO1 | Defining the term management and role of planning that contribute to managerial effectiveness. |
| CO2 | Explain the concept of decision making and its various techniques. |
| CO3 | Apply various techniques of coordination and understand its importance in |

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| | industries. |
| CO4 | Analyze the concept of Motivation and its role in modern industries. |
| CO5 | Evaluate the suitable style of leadership and method of overcoming change. |

3338-ABST-I: Auditing and Management Accounting

After completion of course:

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| 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. |

3345-ABST-II(7): Computerised Accounting

After completion of course:

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| CO1 | Understand computerized accounting concepts and terminology. |
| CO2 | Apply computerized accounting principles to real-world scenarios. |
| CO3 | Use accounting software to manage business finances. |
| CO4 | Make informed financial decisions using computerized accounting data. |
| CO5 | Identify and resolve accounting errors and discrepancies. |

3350-EAFM-I: Rural Development and Co-operation

After completion of course:

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| CO1 | Understand rural development concepts, theories and frameworks. |
| CO2 | Knowledge of cooperative principles and models. |
| CO3 | Analyze rural development issues and challenges. |
| CO4 | Develop cooperative business plans and strategies. |
| CO5 | Apply rural development principles to real-world scenarios. |

3351-EAFM-II(1): Business Budgeting

After completion of course:

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| CO1 | To define the budget and understand why budgets are important, having a strategy and a goal. |
| CO2 | To understand planning and preparing a budget, writing and monitoring the budget. |
| CO3 | To demonstrate what to plan before start budgeting and create a budget form and to calculate the variances according to material, labor, overheads etc. |
| CO4 | To analyze and evaluate the techniques of project. |
| CO5 | Evaluate budget performance and variance analysis. |

3354-BADM-I: Functional Management

After completion of course:

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| 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. |

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| CO4 | Analyze the operations of Financial Market and evaluate various sources of Finance. |
| CO5 | Evaluate various sources of Business Finance. |

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| 3355-BADM-II(1): Advertising and Sales Management | |
| After completion of course: | |
| CO1 | Understand advertising principles, concepts and theories. |
| CO2 | Explain the role of advertising in the marketing mix |
| CO3 | Identify and analyse various advertising media (print, electronic, digital) |
| CO4 | Familiarize with the sales management techniques |
| CO5 | Evaluate effectiveness of advertising campaigns and sales strategies. |