

SHRI MAHAVEER COLLEGE

Mahaveer Marg, C-Scheme, Jaipur



Shri Mahaveer College

Affiliated to the University of Rajasthan

(A Co-educational English Medium PG College)

PROGRAMME OUTCOMES

B.COM

(Bachelor of Commerce)

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
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 programmes 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
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	To 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	To acquire entrepreneurial, legal and managerial skills
PO-7	To identify the avenues of doing traditional or modern Business
PO-8	To recognize different value systems and ethics, understand the moral dimensions and accept responsibility
PO-9	To improve competency to make eligible and employable in the job market
PO-10	Enter Master Programmes like M.Com, MBA and able to Pursue Professional Courses like CA, CMA, CS etc.

COURSE OUTCOMES

B.COM I YEAR

CORPORATE & FINANCIAL ACCOUNTING	
After completion of course:	
CO1	Enable students to learn and understand fundamental principles and practices of corporate and financial accounting
CO2	Enable students to Analyse financial data to support decision-making processes.
CO3	Prepare Financial statements, interpret result and evaluate performance.
CO4	Enable students to Achieve mastery in problem-solving within the context of corporate and financial accounting through successful completion of the questions.

BUSINESS STATISTICS	
After completion of course:	
CO1	Explain various concepts and methods and various statistical tools for data collection.
CO2	Determine the various methods of statistical averages for interpreting values of averages and variation
CO3	Classify the various measures to calculate the correlation between two series of data concerning different types of facts
CO4	Compare the techniques and concepts of different types of Index Numbers & Interpolation of the missing data within the given data series.

BUSINESS LAWS	
After completion of course:	
CO1	To gain basic knowledge of general business laws and the ability to understand fundamental legal issues of the business world
CO2	To study the Indian Contract Act and its regulatory framework
CO3	To understand current issues in the law of agency, indemnity and guarantee contracts and assess the impact of these laws on business

CO4	To analyze the duties and rights under the contract of bailment and pledge
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ENTREPRENEURSHIP & SMALL BUSINESS MANAGEMENT

After completion of course:

CO1	Defining management and managerial activities that contribute to managerial effectiveness.
CO2	Explain the conceptual knowledge about planning and decision making using the techniques of coordination.
CO3	Apply and identify the suitable leadership style and states role of motivating people at work.
CO4	Analyze and evaluate the techniques of controlling and smooth implication of change in the organization.

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 and recognize the difference between Market Coordination and Business Coordination.
CO2	Understanding to explain 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.

INDIAN BANKING & FINANCIAL SYSTEM

After completion of course:

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.

B.COM II YEAR

<u>COST ACCOUNTING</u>	
After completion of course:	
CO1	Enable students to learn about foundational concepts of cost accounting and apply costing methods such as job costing, process costing, and activity-based costing
CO2	Analyse cost data to support decision-making processes.
CO3	Enable students to Prepare budgets, interpret variances, and evaluate performance.
CO4	Enable students to Achieve mastery in problem-solving within the context of cost accounting through successful completion of the questions.

<u>INCOME TAX</u>	
After completion of course:	
CO1	Ability to understand about basic concepts and definitions of Income Tax Act 1961 and to aware the residential status of assess and exempted Income from tax.
CO2	To know the residential status of assess and exempted Income from tax and computation of income from salary in old & new regime.
CO3	To familiar with the computation of income from house property and business profession in old & new regime.
CO4	To know the computation of income from capital gain and other sources in old & new regime. And information related to deduction, set-off & Clubbing.

COMPANY LAW & SECRETARIAL PRACTICE

After completion of course:

CO1	Describe the term company and explain the concept of privileges to a private firm.
CO2	Defining the term Promoter and its various Functions.
CO3	Apply understanding of shares and debentures and different provisions of dividend.
CO4	Develop knowledge about company secretary and create its significance in an organization.

MANAGEMENT

After completion of course:

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 industries.
CO4	Analyze and Evaluate the suitable style of leadership and method of overcoming change.

ECONOMIC ENVIRONMENT IN RAJASTHAN

After completion of course:

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

ELEMENTS OF FINANCIAL MANAGEMENT

After completion of course:	
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

B.COM III YEAR

AUDITING & MANAGEMENT ACCOUNTING

After completion of course:	
CO1	The Study of Various Components of this course will enable the students to acquaint themselves about the concept and principles of Auditing, Audit process, Assurance Standards.
CO2	To know about the procedure of audit planning, audit programme, vouching and verification.
CO3	To get knowledge about provisions of company audit and preparation of different types of Audit report.
CO4	To familiar with the management accounting and computation of leverages & capital structure for better financial decisions.

ADVANCED ACCOUNTANCY

After completion of course:	
CO1	To understand the detailed overview of Advance Accounting techniques and make students understand the practical implications of various methods in the respective concerns
CO2	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
CO3	To demonstrate the ways of maintaining accounting books by Branch and Head Office and to assess their financial position
CO4	To understand the practical aspects of Royalty Accounts that give better insight

	into keeping the records in the books of Lessee and Less or using terms of Rent, Royalty, Recoupable Short working etc
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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 and the operations of financial market and evaluate various sources of finance.

ADVERTISING & SALES MANAGEMENT	
After completion of course:	
CO1	Understand the Concept of DAGMAR approach with different types of advertising.
CO2	Develop knowledge about advertising and analyse campaign planning.
CO3	Define the term media planning and identify factors affecting selection of media.
CO4	Demonstrate the role of selling in planned economy and explain the concept of selling as a career.

BUSINESS BUDGETING	
After completion of course:	
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

RURAL DEVELOPMENT & COOPERATION

After completion of course:

CO1	Ability to define rural development and its significance in socio-economic contexts. Identify various strategies employed for rural development, including top-down and bottom-up approaches. Evaluate the functions and activities of DRDAs in coordinating and implementing rural development programs.
CO2	Students would have a conceptual knowledge on constitutional provisions of the 73rd Amendment for Panchayati Raj, emphasizing the Rajasthan Panchayati Raj Act, 1994, focusing on rural infrastructure development including roads, markets, electrification, water supply, education, and health
CO3	Analyze and assess 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	Students will comprehend policies, strategies, and interventions for Tribal Welfare, Drought Prone Area Development, Desert Development, Nature and Forest Conservation, and Woman and Child Development.