

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(ABST Hons.))

Department of Commerce & Management

B.Com. (ABST) Programme

Programme Specific Outcomes (PSOs)	
PSO Number	Upon completion of B.Com(ABST) 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) 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.
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 (HONS) 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.

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

ADVANCE BUSINESS STATISTICS & MATHEMATICS

After completion of course:

CO1	Understand basic concepts and methods of statistics and mathematics.
CO2	Apply statistical methods to real-world problems and data sets.
CO3	Analyze statistical data and make informed decisions based on statistical reasoning
CO4	Review and integrate statistical concepts through discussions and problem-solving activities

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

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.

B.COM (HONS) II YEAR

COST ACCOUNTING

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.

INCOME TAX	
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.

DIRECT TAXES	
After completion of course:	
CO1	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.
CO2	To know about the procedure about computation of taxable income of Trust and Local Authorities.
CO3	To make understand with the computation of income Non-Residents and Representative Asses see. and awareness about Advance Ruling, Double Taxation Relief and Foreign Collaboration.
CO4	To know the computation of income of Co-operative Societies and make awareness about Penalties and Prosecutions, Appeal, Revision and Tax Authorities.

ADVANCE 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.

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.

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.

<u>THEORY & PRACTICE OF AUDITING</u>	
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 get knowledge about the investigation and audit of charitable institutions, private companies, partnership firm & trust and to know about the cost audit, EDP audit.

B.COM (HONS) III YEAR

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.

TAX PLANNING	
After completion of course:	
CO1	Understand the concept of tax planning, use the residential status to plan the scope of income and devise tax planning strategy in relation to agricultural income.
CO2	Apply critical thinking and problem solving skills related to minimization of tax liability of individuals with respect to salary income and understand how to develop efficient pay packages
CO3	Devise tax planning strategies in relation to house property and understand the presumptive scheme of taxation of computing business income.
CO4	use Indexation technique to reduce capital gains tax and learn about specific exemptions available from capital gains

OPERATIONS RESEARCH & QUANTITATIVE TECHNIQUES

After completion of course:

CO1	Understand the fundamental concepts of quantitative techniques.
CO2	Apply probability, decision theory, and linear programming to solve business problems.
CO3	Analyze complex problems using game theory, queuing theory, and network analysis.
CO4	Evaluate optimization problems using transportation, assignment, and replacement models.

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.

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.