

# BACHELOR OF COMMERCE (B.COM.)

**FACULTY OF COMMERCE & MANAGEMENT STUDIES,  
JAI NARAIN VYAS UNIVERSITY, JODHPUR**

## PROGRAM OUTCOME

PO1	After completing three years for Bachelors in Commerce (B.Com) program, students would gain a thorough grounding in the fundamentals of Commerce
PO2	The program will enable students to develop business acumen, managerial skills and abilities, and be capable of maintaining business.
PO3	Curriculum offers a number of specializations and practical disclosures which would provide the student to face the contemporary challenges in the business activities
PO4	Capability of the students to make decisions at personal & professional level will increase after completion of this course.

## PROGRAM SPECIFIC OUTCOME

PSO1	Students will demonstrate progressive affective domain development of values, the role of commerce in society and business.
PSO2	Students will learn relevant managerial career skills, applying both quantitative and qualitative knowledge to their future careers in business.
PSO3	Students will gain thorough systematic and subject skills within various disciplines of commerce, business management, accounting, economics and finance.
PSO4	Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.
PSO5	Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs
PSO6	Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.
PSO7	Students will gain thorough systematic and subject skills within various disciplines of commerce
PSO8	Students will be able to do their higher education and can make research in the field of commerce.

## COURSE OUTCOME

COURSE CODE	COURSE NAME	COURSE OUTCOME
<b>B.COM. FIRST YEAR</b>		
BCOMFC1	English / Hindi / Mathematics	On completion of this course, the students will be able to:
BCOM101	Financial Accounting	<p>On completion of this course, the students will be able to:</p> <ul style="list-style-type: none"> <li>• CO1: Combine practice and theoretical knowledge of Financial Accounting.</li> <li>• CO2: Develop awareness of emerging trends in Financial Accounting,</li> <li>• CO3: Develop decision making skills in the Financial Analysis Context.</li> <li>• CO4: Have the ability to identify and analyze Financial Accounting problems and opportunities in real life situations.</li> </ul>
BCOM102	Cost Accounting	<p>On completion of this course, the students will be able to:</p> <ul style="list-style-type: none"> <li>• CO1: Demonstrate knowledge and understanding of the fundamentals of Cost Accounting.</li> <li>• CO2: Comprehend the different kinds of cost involved and develop methods for cost control.</li> <li>• CO3: Evaluate the costs and benefits of different conventional and contemporary costing systems.</li> <li>• CO4: Analyze and provide recommendations to improve the operations of organizations through the application of cost accounting techniques.</li> <li>• CO5: Develop research and analytical skills including the retrieval of information from variety of cost that may arise in business operations.</li> <li>• CO6: Identify the critical role of cost allocation.</li> </ul>
BCOM103	Business Economics	On completion of this course, the

		<p>students will be able to:</p> <ul style="list-style-type: none"> <li>• CO1: Analyze the demand and supply conditions and access the position of the company</li> <li>• CO2: Analyze real-world business problems with an economic theoretical framework</li> <li>• CO3: Understand the internal and external decisions to be made by managers</li> <li>• CO4: Become a Managerial Economist.</li> </ul>
BCOM104	Economic Environment	<p>On completion of this course, the students will be able to:</p> <ul style="list-style-type: none"> <li>• CO1: Develop an understanding of Indian Economic and Non-Economic Environment.</li> <li>• CO2: Understand various aspects of Economic Policies.</li> <li>• CO3: Learn Industrial Development and Industrial Policy</li> <li>• CO4: Gain insight into international economic environment and World Economy.</li> </ul>
BCOM105	Principles of Business Management	<p>On completion of this course, the students will be able to:</p> <ul style="list-style-type: none"> <li>• CO1: Develop an understanding of the concepts related to Business.</li> <li>• CO2: Identify the key contributors and their contributions in the development of management thought.</li> <li>• CO3: Assume the roles and responsibilities associated with managerial functions.</li> <li>• CO4: Analyze effective application of PPM knowledge to diagnose and solve organizational problems and develop optimal managerial decisions.</li> <li>• CO5: Compare various approaches in management for problem solving.</li> </ul>
BCOM106	Business Regulatory Framework	<p>On completion of this course, the students will be able to:</p> <ul style="list-style-type: none"> <li>• CO1: Get acquainted with and</li> </ul>

		<p>gain knowledge of Indian Legislation and demonstrate an understanding of the legal environment of business in India.</p> <ul style="list-style-type: none"> <li>• CO2: Enhance the basic legal knowledge to business transactions and its enforceability in the court of law.</li> <li>• CO3: Develop an understanding of various provisions of Indian Contract Act, 1872 and special contracts.</li> <li>• CO4: Learn various provisions of Indian Sale of Goods Act 1930 and The Arbitration &amp; Conciliation Act, 1996</li> </ul>
<b>B.COM. SECOND YEAR</b>		
BCOMFC2	Environmental Studies	<p>On completion of this course, the students will be able to:</p> <ul style="list-style-type: none"> <li>• CO1: Develop an understanding of multidisciplinary nature of environment.</li> <li>• CO2: Learn about renewable and non-renewable natural resources.</li> <li>• CO3: Gain an insight about ecosystem and biodiversity &amp; its conservation.</li> <li>• CO4: Develop an understanding for sports for human welfare.</li> </ul>
BCOM201	Corporate Accounting	<p>On completion of this course, the students will be able to:</p> <ul style="list-style-type: none"> <li>• CO1: Understand about the book building process of shares, debentures, underwriting of shares and underwriting commission.</li> <li>• CO2: Analyze and understand financial statements of Banking, Insurance, Electricity and other corporate entities.</li> <li>• CO3: Understand Accounting related to varied business combinations and corporate restructuring techniques have sound understandings of provisions related to various techniques of raising capital, disposal and capitalization of</li> </ul>



BCOM202	Business Statistics	<p>profits.</p> <p>On completion of this course, the students will be able to:</p> <ul style="list-style-type: none"> <li>• CO1: Comfort with analyzing the basic statistical tools.</li> <li>• CO2: Understand the correlation and regression techniques between two or more than two variables.</li> <li>• CO3: Link this idea with managerial decision.</li> <li>• CO4: Sound grasp of the concept of index numbers.</li> <li>• CO5: Understand the concept of time series analysis.</li> <li>• CO6: Understand the concept of profitability and application of permutation and combination in probability.</li> </ul>
BCOM203	Money and Banking System	<p>On completion of this course, the students will be able to:</p> <ul style="list-style-type: none"> <li>• CO1: Understand several key models and concepts of monetary economics and banking theory</li> <li>• CO2: Understand simple articles concerned with monetary economics and banking theory</li> <li>• CO3: Apply to current events key models and concepts of monetary economics and banking theory</li> <li>• CO4: Appreciate the potential importance of monetary phenomenon in the economy</li> </ul>
BCOM204	International Trade and Finance	<p>On completion of this course, the students will be able to:</p> <ul style="list-style-type: none"> <li>• CO1: Explain the fundamental theories and concepts of international trade and finance and apply for the management decisions.</li> <li>• CO2: Apply functions, provisions of international trade system and functions to facilitate the global trade.</li> <li>• CO3: Able to apply the different methods to mitigate the foreign trade and exchange rate risks in their respective organizations after they are recruited.</li> </ul>

		<ul style="list-style-type: none"> <li>• CO4: Integrate concept and apply the knowledge of capital budgeting decisions to mitigate the financial risks of organizations.</li> </ul>
BCOM205	Company Law and Secretarial Practice	<p>On completion of this course, the students will be able to:</p> <ul style="list-style-type: none"> <li>• CO1: Develop understanding of background and features of Companies Act 2013.</li> <li>• CO2: Understand role and importance of Company Secretary and key managerial personnel.</li> <li>• CO3: Get awareness on overall management of companies as per Companies Act 2013.</li> </ul>
BCOM206	Business Communication and Management	<p>On completion of this course, the students will be able to:</p> <ul style="list-style-type: none"> <li>• CO1: Relate to the various concepts and processes of managerial communication.</li> <li>• CO2: Develop essential communication skills required for managing a business.</li> <li>• CO3: Develop an understanding of various functional areas of management.</li> <li>• CO4: learn the importance and implementation of functional areas of management in business.</li> </ul>
<b>B.COM. FINAL YEAR</b>		
BCOM301	Management Accounting and GST	<p>On completion of this course, the students will be able to:</p> <ul style="list-style-type: none"> <li>• CO1: Identify differences between various forms of accounting- Financial, Managerial and Cost and the role of a Management Accountant.</li> <li>• CO2: Identify cost according to their associated activities and apply costing techniques for computing cost of products or services.</li> <li>• CO3: Prepare income statements using Marginal costing and absorption costing.</li> <li>• CO4: Understand concept of</li> </ul>

		<p>GST, levy of GST and ITC (Input Tax Credit).</p> <ul style="list-style-type: none"> <li>CO5: Understand and comply with registration process of goods &amp; services tax and E-Way bill.</li> </ul>
BCOM302	Income Tax	<p>On completion of this course, the students will be able to:</p> <ul style="list-style-type: none"> <li>CO1: Differentiate between direct and indirect tax assessment.</li> <li>CO2: Define the procedure of direct tax assessment.</li> <li>CO3: Familiarize the different know-how and heads of income with its components.</li> <li>CO4: Compute total income and define tax complications and structure in manual and online format.</li> <li>CO5: File IT return for various assesses.</li> <li>CO6: Understand amendments made from time to time in finance Act.</li> </ul>
BCOM303	Auditing	<p>On completion of this course, the students will be able to:</p> <ul style="list-style-type: none"> <li>CO1: Understand Principals of Audit, Techniques of Auditing and Audit Procedure.</li> <li>CO2: Have understand of prevention of fraud and error grasp knowledge of special points related to Banking companies, Insurance companies, educational institutions, Hotels, Clubs, Hospitals, Hire purchase and Leasing companies</li> <li>CO3: Have seagull view of International Standard of Audit (ISA)</li> </ul>
BCOM304	Financial Market Operations	<p>On completion of this course, the students will be able to:</p> <ul style="list-style-type: none"> <li>CO1: Develop an understanding of Financial Markets in India.</li> <li>CO2: Understand about Capital Market and Investor protection.</li> <li>CO3: Learn about functionaries of Stock Exchange.</li> </ul>

		<ul style="list-style-type: none"> <li>• CO4: Develop understanding of various financial services.</li> </ul>
BCOM305	Financial Management	<p>On completion of this course, the students will be able to:</p> <ul style="list-style-type: none"> <li>• CO1: Understand both the theoretical and practical role of financial management in business concerns.</li> <li>• CO2: Analyze the financial statements of individual corporations both in terms of their performance and capital requirements</li> <li>• CO3: Have a greater apprehension and understanding of the importance of risk within the context of financial decision making</li> <li>• CO4: Access financial information from a wide variety of sources and use this information to research and assess the business concerns.</li> </ul>
BCOM306	International Marketing	<p>On completion of this course, the students will be able to:</p> <ul style="list-style-type: none"> <li>• CO1: Develop an understanding of major issues related to International Marketing.</li> <li>• CO2: Develop skills in analyzing trends in global markets and in modern marketing practices.</li> <li>• CO3: Develop ability to assess an organization's ability to enter and compete in International Markets.</li> </ul>

  
**DEAN**  
 Faculty of Commerce & Management Studies  
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