

(Affiliated to the University of Rajasthan)

BECHELOR OF COMMERCE

COURSE OUTCOMES

B.COM. I (ABST)

Paper 1: Corporate and Financial Accounting

CO1	To enable the students to remember principles and concepts of accountancy.
CO2	To enable the students to apply the basic concepts Corporate accounting, and
	financial accounting allied aspects of accounting.
CO3	Students are enabled with the understanding in the practical applications of
	accounting.
CO4	The student will get thorough knowledge on the accounting practice prevailing in
	Corporate and financial accounting other allied aspects.
CO5	To find out the technical expertise in maintaining the books of accounts and to
	encourage the students about maintaining the books of accounts for further
	reference.

B.COM. I (ABST)

Paper 2: Business Statistics

CO1	The students will learn principles and rules of Business Statistics.
	To develop the students ability to deal with numerical and quantitative issues in
CO2	business Statistics.
	To have a proper understanding of Statistical applications in Commerce and
CO3	Management etc.
	Describe and discuss the key terminology, concepts tools and techniques used in
CO4	business statistical analysis.
	Discuss critically the uses and limitations of statistical analysis and solve a range of
CO5	problems using the techniques and conduct basic statistical analysis of data.

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B.COM. I (EAFM)

Paper 1: Business Economics

CO1	The students will learn principles and rules of Business Economics.
	To make student understand the demand and supply analysis in business
CO2	applications.
	Students will be able to understand and identify the economic variables in general
CO3	business atmosphere.
	Students will perceive the knowledge about Economics at Micro level and various
	economic concepts such as Cost Analysis, Utility analysis, Demand Function and
CO4	Production Function, Consumer Behavior and National Income.
CO5	Learners will comprehend the relationship between various policies of business.

B.COM. I (EAFM)

Paper 2: Indian Banking and Financial systems

CO1	To understand the dynamics of Indian Banking System.
CO2	To analyze the pertinent issues in the Banking Sector
CO3	To familiarize students with the reforms in the Banking Sector.
CO4	Comprehend the need, definition, functions and economic significance of financial
	institutions and markets.
CO5	To critically understand the evolving role of Central Banking and grasp the conduct
	of monetary policy.

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B.COM. I (BADM)

Paper 1: Business Law

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	Understand the general legal boundaries that define the regulation of business,
	including the general parameters of business association law, tax law, and
CO1	commercial law.
	Recognize the most common forms of business associations, including partnerships,
CO2	limited liability companies, and corporations.
	Understand the rules governing formation, management and dissolution of the most
	common forms of business associations, as well as the implications of choosing one
CO3	form of association over others.
	Understand basic legal principles that govern at least one of the following advanced
	business association topics: securities offerings, mergers and acquisitions, or
CO4	business taxation.
	Understand at a beginning level at least one of the following specialized business
	topics as antitrust, consumer law, intellectual property law, international trade or
CO5	accounting.

B.COM. I (BADM)

Paper 2: Entrepreneurship and Small Business Management

CO1	Explain the nature of entrepreneurship and how it relates to small business.
	Understanding of the role of entrepreneurship and small skill business in the FSM
CO2	economy.
CO3	Discuss the entrepreneurial opportunities and challenges in a changing environment.
	Explain factors related to readiness for entrepreneurship and getting started in
CO4	entrepreneurship career.
	Identify ethical issues confronting small businesses and explain the importance and
CO5	impact of social responsibilities on small businesses.

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B.COM. II (EAFM)

Paper 1: Economic environment in Rajasthan

	Realize the importance and influence of environment on the economy including the
CO1	quality of manpower.
	Environment and sustainability understanding the social, economic, technological,
	political and global environment by dealing in the subject and its specialized
	streams to understand the vital role of each aspect in terms of business growth and
CO2	development.
	To make the students aware about the business economic environment and their risk
CO3	in Rajasthan.
	It leads to the overall development by clarity of ideas to pursue endeavors in future
	which thereby helps in lifelong learning of the particular discipline to deal in finance
CO4	and commerce related activities.
	Focus is on practical learning by in calculating knowledge related to new paradigms
CO5	of economics and financial activities particular in Rajasthan.

B.COM. II (EAFM)

Paper 2: Elements of Financial Management

	i aper 2. Elements of i maneral management
CO1	Development of skills that are required by the finance manager of a company.
CO2	Ability to comprehend the relevance of Financial Management in a company.
	Ability to apply various methods and techniques to estimate, raise and invest the
CO3	finances.
CO4	Knowledge of various sources of finance available to Corporate Houses.
	To discuss the usage of financial management by the finance manager of the
	company in taking important financial decisions (i.e. Investment decisions,
CO5	Financial decisions and Dividend decisions)

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B.COM. II (ABST)

Paper 1: Income tax and practice

CO1	To enable the students to determine the residential status of an individual and scope
	of total income.
CO2	Students would identify the technical terms related to Income Tax.
CO3	To enable the students to compute income under various heads namely income from salaries, house property, business/ profession, capital gains and income from other
	sources.
CO4	To enable the students to discuss the various deductions under chapter VI-A of the
	Income tax act, 1961.
CO5	To enable the students to compute the net total taxable income of individual ,firm
	,company Students would compute the net total income.

B.COM. II (ABST)

Paper 2: Cost Accounting

raper 2. Cost recounting	
	To provide Knowledge about the concepts and principles application of Cost
CO1	Accounting
CO2	To provide various methods of costing and their applications.
	Through this subject student shall be able to gain the knowledge about the basic
	concept of cost, overheads, costing, their applications and various elements as well
CO3	as methods of costing.
	Student will able to understand about how costs behave in relation to changes in
	production levels as well as technique for estimating future costs using cost
CO4	estimation methods.
CO5	Students shall be able to comprehend the technique, method and prepare cost sheet.

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B.COM. II (BADM)

Paper 1: COMPANY LAW

	To explain the concepts of formation and incorporation of company under company
CO1	law 2013.
	Awareness about the statutory requirements in relation to memorandum of
CO2	association, articles of association and prospectus.
CO3	Understanding about types of directors and their responsibilities.
CO4	Basic knowledge about administration through company laws.
CO5	To enable the students to learn rules and regulation day to day life for business.

B.COM. II (BADM)

Paper 2: PRINCIPLES OF MANAGEMENT

	To understand the fundamental principles and theories of management it includes
CO1	topic such as planning, organizing, staffing ,directing and controlling.
	To develop effective leadership and interpersonal communication skills and it also
CO2	cover topic related conflict management ,motivation etc.
	Demonstrate knowledge of fundamental concepts and principles for managing
CO3	organizations and employees.
	Analyze how teams and groups act as supportive functions within organizational
CO4	structures.
	Evaluate, and synthesize information in order to consider problems/ideas and
CO5	transform them in innovative or imaginative ways.

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B.COM. III (EAFM)

Paper 1: Rural Development and Corporation

CO1	To create awareness among the students about cooperation and rural development.
CO2	The students will understand the knowledge of rural economy.
	The students will become aware about cooperative structure, cooperative farming
CO3	and micro credit in India.
CO4	The students should have to provide the knowledge Cooperative Marketing in India.
CO5	The students will become aware about nonagricultural cooperative societies

B.COM. III (EAFM)

Paper 2: Business Budgeting

	To understand what a budget is, who decides it, how it works, how it affects them
CO1	and how to have a meaningful input to it?
	Be equipped with the basic concepts and tools of modern program and outcomes-
CO2	based on budgeting.
	Be introduced to key budgeting texts, guidebooks and working examples of modern
CO3	program and outcomes-based budget documents.
	Be able to densify government budgeting by simplifying the jargon and structure of
	budget statements both at a whole of government level and at an agency program
CO4	and activity level.
	Be able to assist public officials to understand the close relationship between their
CO5	agencies strategic plan and its budget document.

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B.COM. III (ABST)

Paper 1: Auditing and Management Accounting

	To enhance the abilities of learners to develop the concept of Auditing and
CO1	management accounting and its significance in the business.
CO2	To enhance the abilities of learners to analyze the financial statements.
	To enable the learners to understand, develop and apply the techniques of
CO3	management accounting in the financial decision making in the business corporates.
	To make the students develop competence with their usage in managerial decision
CO4	making and control.
	Enables to Express themselves and their ideas better than today in terms of technical
CO5	points in Manangement accounting and auditing

B.COM. III (ABST)

Paper 2: Computerized Accounting

1 aper 2. Computerized Accounting		
CO1	Learners will be able to understand the Basic Concept of Computerized Accounting	
CO2	The learner shall be able to comprehend and analyses the Vouchers cash book and ledger Trial Balance and Balance Sheet.	
CO2	This course will enable the students to combine practice and theoretical knowledge	
002	1	
CO3	of Computerized accounting.	
	The students of this course will be active learners and develop awareness	
CO4	of emerging trends in Tally and Computerized accounting.	
	The course will provide decision making skills to the students in the Computerized	
CO5	Accounting.	

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B.COM. III (BADM)

Paper 1: Functional management

CO1	Understand the concepts related to Business.
CO2	Demonstrate the roles, skills and functions of management.
	Analyse effective application of PPM knowledge to diagnose and solve
CO3	organizational problems and develop optimal managerial decisions.
	Understand the complexities associated with management of human resources in the
CO4	organizations and integrate the learning in handling these complexities.
CO5	To enable them to analyze and understand the environment of the organization.

B.COM. III (BADM)

Paper 2 ADVERTISING AND SALES MANAGEMENT

	The course aims at imparting knowledge on Marketing Management from the
CO1	perspective of Marketing Communications.
	It explains the fundamentals of Marketing and emphasizes on consumer Behaviour
	and the elements of Marketing Mix: Product, Price, Place and Promotion, their
	nature, characteristics, scope and strategies and advertising in the perspective of
CO2	Indian society, art and culture.
	The concepts of Segmenting, Targeting and Positioning are also described along
CO3	with the ethical and social responsibility issues that marketing must address.
	The course helps to develop an understanding on the various aspects Advertising
	which includes its objectives, classification, creative aspect, role in the economy and
	society, functions of the advertising agency and department, media strategies.
	Personal Selling, Sales Promotion, Public Relations, Sales Force Management and
CO4	Integrated Marketing Communication has considerable detailing in the course.
	Besides Marketing and Advertising Management, the course also provides detailed
	learning On Entrepreneurship Development which includes Entrepreneurial,
	Financial, Technology and Marketing Management, MIS, Statutory Provisions,
CO5	advertising rules and regulations.

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