**B.Com**

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| **S No** | **Class & Semester** | **Course & Course Code** | **COs** | **Course Outcomes** |
| 01 |  B.Com I | Financial Accounting(BCO5101T)  | CO 1 | The student will be able to define the concept of financial accounting and explain its key objectives, including its role in financial reporting and decision-making. |
| CO2 | The student will be able to explain key accounting principles such as consistency, accrual, and going concern, and understand how they guide the preparation of reliable and accurate financial statements. |
| CO3 | The student will gain knowledge of Indian Accounting Standards (In AS) and their role in the Indian accounting framework. |
| CO4 | The student will understand the importance of journalizing financial transactions as the first book of entry and will be able to create journal entries for various types of transactions. |
| CO5 | The student will be able to value unsold stock in consignment accounting and understand how such valuations are reflected in the financial statements. |
| 02 | B.Com I | Business Economics(BCO5102T) | CO 1 | Understand Economic Principles |
| CO2 | Apply Micro and Macro Economic Theories |
| CO3 | Evaluate Business and Market Decisions |
| CO4 | Analyze Economic Trends and Policies |
| CO5 | Enhance Strategic Decision-Making |
| 03 | B.Com I | Principles of Business Management(BCO5103T) | CO1 | Understand key management principles – Explain fundamental management concepts and functions. |
| CO2 | Analyze organizational structures – Evaluate the impact of different organizational designs. |
| CO3 | Develop leadership and communication skills – Apply leadership and communication strategies in management. |
| CO4 | Implement strategic planning and decision-making – Formulate effective strategies and decisions for business growth. |
| CO5 | Assess business performance – Use management tools to evaluate business operations and performance. |
| 04 | B.Com I | General Management(BCO5104T) | CO 1 | Identify the levels of management (top, middle, and lower) and describe their roles, responsibilities, and decision-making authority. |
| CO2 | Apply the steps in the decision-making process effectively to solve managerial problems. |
| CO3 | Develop and implement guidelines for making effective and informed managerial decisions. |
| CO4 | Recognize the causes and sources of resistance to change at both individual and organizational levels |
| CO5 |  Explain the meaning and features of change management in an organizational context. |
| 05 | B.Com I | Health and Hygiene (MDC5101T) | CO 1 | Understand basic health and hygiene concepts – Explain key health and hygiene practices. |
| CO2 | Identify health risks and prevention methods – Recognize common health hazards and preventive measures. |
| CO3 | Promote personal and public hygiene – Apply hygiene practices for individual and community health. |
| CO4 | Assess sanitation standards – Evaluate sanitation practices and their impact on health. |
| CO5 | Adopt healthy lifestyle habits – Implement practices that promote overall well-being. |
| 06 | B.Com I |  General Hindi-I(AEC5GH1T) | CO 1 | भाषायी ज्ञान से अभिव्यक्ति और संप्रेषण कौशल का परिमार्जन हो सकेगा। |
| CO2 | हिन्दी व्याकरण का ज्ञान सृजनात्मकता में उपयोगी सिद्ध हो सकेगा। |
| CO3 | भाषायी क्षमता से वैश्विक परिदृश्य में हिन्दी का उन्नयन्द कर सकेंगे। |
| CO4 | हिन्दी भाषा का व्यावहारिक ज्ञान प्राप्त कर सकेंगे। |
| CO5 | हिन्दी लेखक / कवि की मूल भावना का विकास तथा समाजोपयोगी कार्य में गति आ सकेगी। |
| 07 | B.Com I | Business Communication (SEC5101T) | CO 1 | Understand communication fundamentals – Explain key concepts of business communication. |
| CO2 | Enhance written communication skills – Develop clear and concise business writing. |
| CO3 | Improve verbal communication – Use effective speaking and listening skills in business settings. |
| CO4 | Apply non-verbal communication techniques – Recognize the importance of body language and tone. |
| CO5 | Navigate professional communication tools – Utilize digital and formal communication platforms effectively. |
| 08 | B.Com I | Environmental Studies (VAC5EVST) | CO 1 | Understand environmental concepts – Explain key environmental issues and their impact. |
| CO2 | Analyze environmental problems – Identify and evaluate local and global environmental challenges. |
| CO3 | Apply sustainability practices – Promote sustainable practices for environmental conservation. |
| CO4 | Assess human-environment interaction – Understand the relationship between human activities and the environment. |
| CO5 | Develop environmental solutions – Create strategies for mitigating environmental degradation. |
| 09 | B.Com II | Business Statistics(BCO5201T) | CO 1 | Explain its characteristics, objectives, nature, and importance, and understand the distinction between research methods and research processes. Develop skills to understand design, analyse, and optimize production processes for improved operational efficiency and effectiveness. |
| CO2 | Develop hypotheses by understanding their meaning, significance, types, and sources, as well as the characteristics of a good hypothesis. |
| CO3 | Formulate a research problem, identify the need and importance of research design, and choose appropriate research designs based on the type of research. |
| CO4 | Apply case study and survey methods to collect qualitative and quantitative data, and effectively analyse and interpret the results. |
| CO5 | Critically evaluate various research methods, designs, and data collection techniques, and determine their suitability for addressing specific research problems in real-world business contexts. |
| 10 | B.Com II | Indian Banking and Financial System(BCO5202T) | CO 1 | Demonstrate an understanding of the Indian banking system, including the roles and functions of various types of banks. |
| CO2 | Analyse the credit creation process and its impact on economic development within the framework of the Reserve Bank of India. |
| CO3 | Evaluate the significance of innovative banking channels and financial technologies in enhancing customer service and transaction efficiency. |
| CO4 | Assess the structure and functions of the Indian financial system, including key markets and regulatory bodies like SEBI and RBI. |
| CO5 | Explore the role of development financial institutions and various financial services in promoting economic growth and reform in India. |
| 11 | B.Com II | Business law (BCO5203T) | CO 1 | Define the nature and classification of contracts as per the Indian Contract Act, 1872. |
| CO2 | Explain the concept of transfer of ownership in goods under the Sale of Goods Act, 1930, and the implications for the buyer and seller. |
| CO3 | Compare and contrast the nature of a firm and a limited liability partnership (LLP) under the Indian Partnership Act, 1932, and the LLP Act, 2008. |
| CO4 | Summarize the purpose, benefits, and limitations of the Information Technology Act, 2000, particularly in relation to digital signatures and e-governance. |
| CO5 | Evaluate the extent and limitations of liabilities for partners in a Limited Liability Partnership (LLP). |
| CO6 | Examine the implications of penalties and adjudication under the Information Technology Act, 2000, for businesses engaged in e-commerce. |
| 12 | B.Com II | Business Ethics And Governance (BCO5204T) | CO 1 | Understanding the key concepts of business ethics and governance. |
| CO2 | Understanding corporate governance structures and their functions. |
| CO3 | Describe the role of ethics in decision-making and its impact on stakeholders. |
| CO4 | Understand the relationship between business ethics, corporate governance, and corporate social responsibility (CSR). |
| CO5 | Analyze business decisions to ensure compliance with legal and ethical standards. |
| 13 | B.Com II | Reporting and Editing (MDC5209T) | CO 1 | Understand reporting basics – Explain key reporting techniques and structures. |
| CO2 | Develop writing and editing skills – Write and edit clear, concise content. |
| CO3 | Apply journalistic standards – Follow ethical and factual reporting guidelines. |
| CO4 | Master headline and story crafting – Create engaging headlines and story leads. |
| CO5 | Utilize digital tools for editing – Use editing software for content refinement. |
| 14 | B.Com II | General English-I (AEC5GE1T) | CO 1 | Enhance vocabulary – Build a stronger English vocabulary. |
| CO2 | Improve grammar skills – Master basic English grammar rules. |
| CO3 | Develop reading comprehension – Understand and interpret texts effectively. |
| CO4 | Refine writing skills – Compose clear and coherent written content. |
| CO5 | Improve spoken English – Enhance fluency and pronunciation in speaking. |
| 15 | B.Com II | Public Speaking in Hindi Language and Leadership (SEC5202T) | CO 1 | Enhance Hindi communication skills – Speak clearly and effectively in Hindi. |
| CO2 | Master public speaking techniques – Use voice modulation and body language confidently. |
| CO3 | Develop leadership communication – Lead with effective verbal and non-verbal communication. |
| CO4 | Build persuasive speaking skills – Convince and motivate audiences in Hindi. |
| CO5 | Handle audience interactions – Engage and respond to audience queries confidently. |
| 16 | B.Com II | Heritage of Rajasthan (VAC5201T) | CO 1 | Understand Rajasthan's cultural history – Learn about Rajasthan’s rich cultural heritage. |
| CO2 | Explore architectural heritage – Study the unique architecture of Rajasthan. |
| CO3 | Analyze traditional art and crafts – Examine Rajasthan's traditional arts and crafts. |
| CO4 | Understand regional festivals – Learn about the significance of Rajasthan’s festivals. |
| CO5 | Explore Rajasthan's folk music and dance – Appreciate the folk music and dance forms of Rajasthan. |
| 17 | B.COM III | Company Law (BCO5301T) | CO 1 | Understand company types – Learn the different forms of companies. |
| CO2 | Analyze company formation – Understand the process of company incorporation. |
| CO3 | Explore corporate governance – Study the principles of corporate governance. |
| CO4 | Understand director's duties – Learn the responsibilities and duties of directors. |
| CO5 | Evaluate legal compliance – Assess legal regulations for corporate operations. |
| 18 | B.COM III | Income tax law and Practice (BCO5302T) | CO 1 | Understand income tax concepts – Learn the basics of income tax laws. |
| CO2 | Apply tax calculation methods – Compute taxable income and tax liabilities. |
| CO3 | Analyze exemptions and deductions – Identify tax exemptions and deductions available to taxpayers. |
| CO4 | Understand tax return filing – Learn the process of filing income tax returns. |
| CO5 | Evaluate tax compliance – Assess adherence to income tax laws and regulations. |
| 19 | B.COM III | Auditing (BCO5303T) | CO 1 | Understand auditing principles – Learn the fundamental concepts of auditing. |
| CO2 | Apply audit techniques – Use audit procedures and techniques for financial review. |
| CO3 | Evaluate internal controls – Assess internal control systems for effectiveness. |
| CO4 | Analyze financial statements – Examine and verify financial statement accuracy. |
| CO5 | Ensure compliance – Ensure compliance with auditing standards and regulations. |
| 20 | B.COM III | General Management (BCO5304T) | CO 1 | Identify the levels of management (top, middle, and lower) and describe their roles, responsibilities, and decision-making authority. |
| CO2 | Apply the steps in the decision-making process effectively to solve managerial problems. |
| CO3 | Develop and implement guidelines for making effective and informed managerial decisions. |
| CO4 | Recognize the causes and sources of resistance to change at both individual and organizational levels |
| CO5 |  Explain the meaning and features of change management in an organizational context. |
| 21 | B.COM III | Media law and Ethics (MDC5003T) | CO 1 | Understand media laws – Learn key legal frameworks governing media. |
| CO2 | Analyze ethical issues in media – Evaluate ethical dilemmas in media practices. |
| CO3 | Study freedom of expression – Understand the balance between freedom of speech and legal restrictions. |
| CO4 | Explore intellectual property laws – Learn copyright, trademark, and fair use in media. |
| CO5 | Assess media regulations – Analyze media regulations and their impact on content. |
| 22 | B.COM III | General Hindi-II (AEC5003T) | CO 1 | हिंदी व्याकरण का ज्ञान – हिंदी व्याकरण के नियमों को समझें। |
| CO2 | पठन कौशल में सुधार – हिंदी साहित्य का अध्ययन करें और समझ बढ़ाएं। |
| CO3 | लेखन कौशल में विकास – हिंदी में प्रभावी लेखन कौशल विकसित करें। |
| CO4 | संचार कौशल में वृद्धि – हिंदी में प्रभावी संवाद कौशल बढ़ाएं। |
| CO5 | हिंदी साहित्य की समझ – हिंदी साहित्य की प्रमुख रचनाओं और लेखकों को जानें। |
| 23 | B.COM III | Basic It Tools (SEC5003T) | CO 1 | Understand basic IT concepts – Learn foundational IT tools and technologies. |
| CO2 | Use word processing tools – Operate word processing software effectively. |
| CO3 | Work with spreadsheets – Utilize spreadsheet tools for data organization. |
| CO4 | Navigate presentation software – Create and manage presentations using software. |
| CO5 | Understand internet usage – Use web tools for research and communication. |
| 24 | B.COM IV | Elements of Financial Management (BCO5401T) | CO 1 | Understand the basic concepts, scope, and importance of financial management. |
| CO2 | Gain proficiency in preparing, interpreting, and analysing key financial statements |
| CO3 | Apply various financial analysis techniques, including Ratio Analysis. |
| CO4 | Understand the concept of dividend policy. |
| CO5 | Develop skills in financial planning, budgeting, and forecasting. |
| 25 | B.COM IV | Entrepreneurship and Small Business management (BCO5402T) | CO 1 | Develop a thorough understanding of entrepreneurship, its myths, types, traits, and its societal and technological impact, enabling students to evaluate entrepreneurship as a viable career option. |
| CO2 | Assess the role of entrepreneurship in wealth creation, societal impact, and technological advancement, while understanding the different types and roles of entrepreneurs. |
| CO3 | Foster creativity and innovation at the grassroots level by applying principles of effectuation and exploring opportunities for entrepreneurship in diverse environments. |
| CO4 | Demonstrate proficiency in creating financial statements, cash flow analyses, budgets, and unit economics, alongside identifying suitable funding sources for entrepreneurial ventures. |
| CO5 | Analyze case studies of prominent Indian business leaders, extracting insights on leadership, strategy, and innovation to inspire and guide entrepreneurial pursuits. |
| 26 | B.COM IV | Brand management (BCO5403T) | CO 1 | Define the concept of a brand and explain its evolution and significance in brand management. |
| CO2 | Describe the elements of brand identity and discuss how brands influence consumer perceptions. |
| CO3 | Explain the stages in the life cycle of a brand (Introduction, Growth, Maturity, and Decline) and identify challenges and opportunities in brand management. |
| CO4 | Apply strategies for establishing and repositioning brand positioning and values in diverse market contexts. |
| CO5 | Develop strategies for measuring and growing customer-based brand equity |
| 27 | B.COM IV | Business Ethics and Governance (BCO5404T) | CO 1 | Understanding the key concepts of business ethics and governance. |
| CO2 | Understanding corporate governance structures and their functions. |
| CO3 | Describe the role of ethics in decision-making and its impact on stakeholders. |
| CO4 | Understand the relationship between business ethics, corporate governance, and corporate social responsibility (CSR). |
| CO5 | Analyze business decisions to ensure compliance with legal and ethical standards. |
| 28 | B.COM IV | Rural Marketing (BCO5405T) | CO 1 | Students will be able to assess the potential and characteristics of rural markets in India. |
| CO2 | Students will develop strategies to address socio-cultural, economic, and environmental influences on rural marketing. |
| CO3 | Students will demonstrate the ability to plan and execute marketing strategies for durable and non-durable goods and services in rural areas. |
| CO4 | Students will understand the role of media planning and personal selling in reaching rural consumers. |
| CO5 | Students will analyse the classification, structure, and performance of agricultural markets, with an emphasis on seasonality and perishability. |
| 29 | B.COM IV | Yoga and Meditation (MDC5102T) | CO 1 | Understand yoga principles – Learn the basic principles and benefits of yoga. |
| CO2 | Practice yoga asanas – Perform fundamental yoga postures for physical health. |
| CO3 | Learn meditation techniques – Apply meditation practices for mental clarity. |
| CO4 | Enhance breathing techniques – Practice pranayama for improved breathing control. |
| CO5 | Promote overall well-being – Integrate yoga and meditation for a balanced lifestyle. |
| 30 | B.COM IV | General English-II (AEC5GE2T) | CO 1 | Improve reading comprehension – Understand and interpret complex texts. |
| CO2 | Enhance vocabulary – Expand vocabulary through contextual learning. |
| CO3 | Develop advanced writing skills – Write clear, structured essays and reports. |
| CO4 | Practice effective speaking – Improve fluency and pronunciation in speaking. |
| CO5 | Refine grammar and syntax – Apply advanced grammar rules in writing and speaking. |
| 31 | B.COM IV | Business Communication (SEC5101T) | CO 1 | Master professional communication – Communicate effectively in business contexts. |
| CO2 | Enhance writing skills – Write clear and concise business documents. |
| CO3 | Improve presentation skills – Deliver confident and impactful presentations. |
| CO4 | Develop interpersonal communication – Foster strong communication in teams and organizations. |
| CO5 | Practice business etiquette – Apply proper business etiquette in various communication forms. |
| 32 | B.COM IV | Heritage of India (VAC5404T) | CO 1 | Understand India’s cultural history – Learn about India’s rich cultural heritage. |
| CO2 | Explore Indian architecture – Study iconic architectural monuments of India. |
| CO3 | Analyze traditional arts and crafts – Examine India’s diverse art forms and crafts. |
| CO4 | Learn about Indian festivals – Understand the significance of Indian cultural festivals. |
| CO5 | Study India’s spiritual heritage – Explore the spiritual traditions and philosophies of India. |
| 33 | B.COM V | Human Resource Management (BC-AECC-501) | CO 1 | Understand India’s cultural history – Learn about India’s rich cultural heritage. |
| CO2 | Explore Indian architecture – Study iconic architectural monuments of India. |
| CO3 | Analyze traditional arts and crafts – Examine India’s diverse art forms and crafts. |
| CO4 | Learn about Indian festivals – Understand the significance of Indian cultural festivals. |
| CO5 | Study India’s spiritual heritage – Explore the spiritual traditions and philosophies of India. |
| 34 | B.COM V | Fundamentals of Financial Management (BC-CC-502) | CO 1 | Understand financial management principles – Learn the core concepts of financial management. |
| CO2 | Analyze financial statements – Interpret balance sheets, income statements, and cash flow. |
| CO3 | Apply budgeting techniques – Create and manage effective budgets. |
| CO4 | Evaluate investment options – Assess and choose profitable investment opportunities. |
| CO5 | Manage financial risks – Identify and mitigate financial risks in business. |
| 35 | B.COM V | Entrepreneurship(BC-CC-503) | CO 1 | Understand entrepreneurial concepts – Learn the fundamentals of entrepreneurship. |
| CO2 | Develop business ideas – Generate and evaluate innovative business ideas. |
| CO3 | Create business plans – Develop comprehensive business plans for startups. |
| CO4 | Manage business operations – Oversee day-to-day operations of a business. |
| CO5 | Secure funding for ventures – Identify funding sources and pitch to investors. |
| 36 | B.COM V | Principles of Micro Economics(BC-ML-504) | CO 1 | Understand microeconomic concepts – Learn key concepts of microeconomics. |
| CO2 | Analyze market structures – Study different market types like perfect competition and monopoly. |
| CO3 | Evaluate consumer behavior – Understand how consumers make choices and maximize utility. |
| CO4 | Apply demand and supply theory – Analyze the impact of demand and supply on pricing. |
| CO5 | Understand cost and production analysis – Evaluate production costs and business efficiency. |
| 37 | B.COM VI | Banking And Insurance | CO 1 | Develop and understand the nature and purpose of financial statements in Relationship to decision making. |
| CO2 | Create the ability to use the fundamental accounting equation to analyse the effect of business transactions on an organization's accounting records and financial statements. |
| CO3 | Analyze the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems |
| CO4 | Understand the ability to use accounting concepts, principles, and frameworks to analyse and effectively communicate information to a variety of audiences. |
| CO5 | Apply the ability to use accounting information to solve a variety of business problems. |
| 38 | B.COM VI | International Business | CO 1 | Understand the concept of globalization and its significance in the world economy. |
| CO2 | Identify and examine the complexities associated with international business. |
| CO3 | Understand the mechanics of foreign exchange markets, risk management strategies, and their impact on international business transactions.. |
| CO4 | Understand the role of Information Technology (IT) in shaping international business operations and enhancing global competitiveness. |
| CO5 | Understand the financing of foreign trade, including sources of trade finance (banks, factoring, forfaiting, etc.) and the different forms of payment (cash in advance, letters of credit, documentary collection, and open account). |
| 39 | B.COM VI | Personal Selling and Salesmanship | CO 1 | Explain the concepts of sales management, personnel selling and sales task. |
| CO2 | Summarize history of sale stages. |
| CO3 | Explain the personnel sale strategies and environmental factors that affect the personnel sales. |
| CO4 | Explain the preparations before contact the customer, how and when salesperson deal with a customer, ways of identifying customer needs and submission of the product to the customer. |
| CO5 | Comprehend the stages of sales process in retail. |
| CO6 | Explain the preparations before contact the customer, how and when salesperson deal with a customer, ways of identifying customer needs and submission of the product to the customer. |
| 40 | B.COM VI | Indian Economy | CO 1 | Understand the links between household behavior and the economic models of demand. |
| CO2 | Understanding the efficiency and equity implications of market interference, including government policy. |
| CO3 | Comprehensive understanding of Indian Economy |
| CO4 | Understand Govt policies and programs  |
| CO5 | Infuse the participants with the relevant banking knowledge and skills.  |
| CO6 | Give in-depth knowledge of Banking & Finance to the students of economics with practical inputs and prepares them as a responsible customer. |
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