



Dogra Degree College

B. Com

#	Type	ID	Program Outcome						
1	PO	PO1	<p>Knowledge of Commerce: Graduates will demonstrate a comprehensive understanding of core concepts, theories, and principles in various fields of commerce including accounting, management, finance, marketing, and business law</p> <table border="1"> <thead> <tr> <th>Competency Level</th> <th>Performance Indicator</th> </tr> </thead> <tbody> <tr> <td>CL1 - Shows progress in grasping fundamental concepts relevant to accounting, management, finance, marketing, and business law.</td> <td>PI1 - Capable of applying core concepts and principles in various fields of commerce to solve basic problems or tasks.</td> </tr> <tr> <td></td> <td>PI2 - Shows initiative in seeking additional resources or support to deepen understanding</td> </tr> </tbody> </table>	Competency Level	Performance Indicator	CL1 - Shows progress in grasping fundamental concepts relevant to accounting, management, finance, marketing, and business law.	PI1 - Capable of applying core concepts and principles in various fields of commerce to solve basic problems or tasks.		PI2 - Shows initiative in seeking additional resources or support to deepen understanding
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2	PO	PO2	<p>Analytical Skills: Graduates should possess the ability to critically analyse complex business scenarios, financial data, and economic trends to make informed decisions and solve problems effectively.</p> <table border="1"> <thead> <tr> <th>Competency Level</th> <th>Performance Indicator</th> </tr> </thead> <tbody> <tr> <td>CL1 - Demonstrates a developing ability to critically analyze complex business scenarios, financial data, and economic trends.</td> <td>PI1 - Shows initiative in seeking additional resources or support to improve analytical proficiency.</td> </tr> </tbody> </table>	Competency Level	Performance Indicator	CL1 - Demonstrates a developing ability to critically analyze complex business scenarios, financial data, and economic trends.	PI1 - Shows initiative in seeking additional resources or support to improve analytical proficiency.		
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3	PO	PO3	Communication Skills: Graduates should be able to communicate business concepts and ideas clearly and effectively through written reports, presentations, and other forms of communication, catering to both specialized and non- specialized audiences.						
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4	PO	PO4	Ethical Awareness: Graduates should be able to recognize and evaluate ethical dilemmas in business contexts, and apply ethical principles to decision-making and business practices.						

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5	PO	PO5	Graduate will develop the ability to analyze financial data, market trends, and economic conditions. Use quantitative and qualitative methods to solve business-related problems.						
6	PO	PO6	Teamwork and Leadership: Graduates will be adept at working collaboratively in diverse teams, understanding group dynamics, and demonstrating leadership qualities in various business situations.						
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7	PO	PO7	Adaptability and Lifelong Learning: Graduates enable to exhibit an openness to learning and adapting to changes in the business environment, staying updated with industry trends, and pursuing continuous professional development.						

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8	PO	PO8	Entrepreneurial Mindset: Graduates shall have an understanding of entrepreneurship and innovation, including the ability to identify business opportunities, develop business plans, and take calculated risks.					
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9	PO	PO9	Quantitative Proficiency: Graduates should possess strong quantitative skills, enabling them to interpret financial statements, perform financial analysis, and use statistical tools for business decision-making.					
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10	PO	PO10	Global Perspective: Graduates will be able to recognize the implications of globalization on business practices, economics, and finance, and understand the challenges and opportunities associated with operating in a globalized economy.					

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11	PSO	PSO1	<p>Graduates will possess a solid understanding of core commerce subjects, including accounting, finance, economics, business law, taxation, and management. They will be equipped to analyze business scenarios, apply commercial principles, and make informed decisions in various business contexts.</p>						
12	PSO	PSO2	<p>Students will develop the ability to prepare and analyze financial statements, manage budgets, and apply financial management principles. They will also be proficient in using accounting software and tools, enabling them to handle financial transactions, taxation matters, and audit processes effectively.</p>						
13	PSO	PSO3	<p>Graduates will acquire strong communication skills, both written and oral, essential for business reporting, negotiation, and presentation. They will also develop entrepreneurial skills, including the ability to identify business opportunities, develop business plans, and manage start-up ventures.</p>						

14	PSO	PSO4	Students will gain an understanding of the ethical and legal considerations in business, including corporate governance, social responsibility, and compliance with laws and regulations. They will be prepared to act with integrity and responsibility in their professional careers, ensuring ethical business practices.
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15	PSO	PSO5	Students will achieve proficiency in the English language, enhancing their skills in both written and spoken communication. They will be capable of constructing well-organized arguments, producing creative and analytical writing, and delivering effective oral presentations.



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Subjectwise Course Outcome - [B. Com - 2024-25]

Semester I Sec A

COMMUNICATION ENGLISH [Theory | Regular]

CO ID.	Course Outcome
CO1	After the completion of course, Learners will be able to develop knowledge regarding Fundamentals of Communication
CO2	After the completion of course, Learners will be able to develop knowledge regarding Listening Skills
CO3	After the completion of course, Learners will be able to develop knowledge regarding Speaking Skill: Introduction, principals of effective speaking (stress, intonation, assertion, exclamation, emphasis)
CO4	After the completion of course, Learners will be able to develop knowledge regarding Articles, Prepositions, Homonyms, homophones, words often confused

UNDERSTANDING INDIA [Theory | Regular]

CO ID.	Course Outcome
CO1	After the completion of this course the learners will be able to understand the trajectories of cultural development of India and the making of unity in diversity.
CO2	After the completion of this course the learners will be able to explain the major forms and phases of freedom struggle and to student aware of the contributors to our struggle for Independence.
CO3	After the completion of this course the learners will be able to discuss the process of constitutional developments and its emergence as one of the largest democratic states in the world and also about the major contributions of India to world civilization

ENVIRONMENTAL SCIENCE UVAEVT 102 [Theory | Regular]

CO ID.	Course Outcome
CO1	The learner will be able to gain in-depth knowledge on natural processes that sustain life, and govern economy

CO2	The course is expected to inculcate a critical thinking on various dimensions of environment through knowledge, skill , critical thinking and problem solving
CO3	The learner will be able to acquire values and attitudes towards understanding complex environmental economic-social challenges, and participating actively in solving current environmental problems and preventing the future ones.

Care and well being across life span [Theory | Elective]

CO ID.	Course Outcome
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Course outcome not yet added by the respective faculty.(Gitika Sehgal , Tina Sharma , Dharamveer Sharma)

Business Organisation and Management [Theory | Elective]

CO ID.	Course Outcome
CO1	The course provides a comprehensive understanding of business organizations, their evolution, and modern organizational structures like team-based and freeform models, including virtual and boundary less organizations.
CO2	The course explores the evolution of management thought, highlighting key contributors and the universal applicability of management principles across industries and contexts.

CO3	The course covers the key functions of management, including planning, organizing, motivation, leadership, and coordination, with an emphasis on their concepts, theories, and techniques.
CO4	The course explores managerial control concepts, techniques like PERT, CPM, budgetary control, and quality management systems such as TQM and ISO standards, emphasizing their role in effective management.

Fundamental of Accounting [Theory | Elective]

CO ID.	Course Outcome
CO1	This course provides an understanding of accounting concepts, objectives, and types of accounting information, highlighting its role in business decision-making. It covers accounting systems, bases (cash and accrual), GAAP, and key concepts and conventions.
CO2	This course covers the preparation and use of vouchers and source documents in recording transactions, along with the accounting equation approach and rules of debit and credit. It includes detailed methods of recording transactions in various books, such as the journal, cash book, and special purpose books, as well as ledger posting and account balancing.
CO3	This course explains the preparation and objectives of a trial balance and the identification and correction of different types of errors, including omission, commission, duplication, principle, and compensating errors.
CO4	This course teaches the preparation of financial statements, including profit and loss accounts and balance sheets, along with adjustments for items like depreciation, bad debts, and expenses, specifically for sole proprietorships.

MI Fundamental of Management [Theory | Elective]

CO ID.	Course Outcome
CO1	This course provides a comprehensive understanding of management concepts, historical contributions, and the ethical and social responsibilities of managers in shaping effective organizational practices.
CO2	This course equips students with the knowledge of effective planning, decision-making processes, and problem-solving techniques, emphasizing their importance, challenges, and practical application in management.
CO3	This course provides an in-depth understanding of organizing and staffing, covering organizational structures, delegation, centralization vs decentralization, and the factors that influence effective staffing and management.
CO4	This course explores the key concepts of directing and controlling, focusing on leadership styles, motivation theories, and the principles and processes of effective control in management.

UMDIIT03 IT [Theory | Elective]

CO ID.	Course Outcome
CO1	After completion of this course, students will have a fundamental understanding of Information Technology, understand the role and structure of a computer system and its hardware & software components.
CO2	This unit introduces learners to the basic organizations of computer system, various input devices, output devices and peripheral devices used in computer system.
CO3	At the end of this unit learners will able to understand the concept of Operating System, its functions and different types of Operating systems and its functioning.
CO4	After completion of this unit learners equips with the comprehensive knowledge of E-Commerce, E- payment systems, Net marketplaces and online content provider.

UMJBCT101 Financial Accounting [Theory | Elective]

CO ID.	Course Outcome
CO1	Gain the skill of using accounting information as a tool in applying solutions for business problems and acquire the ability to integrate and solve problems in practical scenarios on Financial Statements of Non- Corporate Entities.
CO2	Prepare Departmental Profit and Loss Account and Balance sheets
CO3	Have Deeper understanding of Branch Accounts with various methods of preparing Branch Accounts

CO4	Know Accounting Treatment of Consignment in the Books of Consignor and Consignee and develop conceptual skill of Different methods of maintaining Joint Venture Accounts
USEBCT101 COMPUTER APPLICATION I [Theory Regular]	
CO ID.	Course Outcome
CO1	By the end of this course, students will understand the fundamental characteristics, components of computer systems. They will gain proficiency in handling mobile hardware devices and various types of wireless networking. Students will also acquire comprehensive knowledge of different computer and mobile operating systems, with a focus on the latest Windows OS, covering installation, backup, security, and user management. Additionally, they will learn to implement and use payment gateways for electronic transactions.
CO2	Throughout this course, students will develop essential skills in word processing, use of templates. They will be able to do editing techniques such as find and replace, and formatting tools including spell check, autocorrect, and auto text features. Students will learn to organize content with bullets, numbering, tabs, and advanced paragraph formatting techniques like indentations and page layout adjustments. They will gain proficiency in inserting, filling, and formatting tables, as well as integrating multimedia elements like pictures and videos into documents. Additionally, students will learn to perform complex tasks such as mail merging documents with databases and spreadsheets, ensuring accurate and efficient data integration. They will also gain skills in managing citations and footnotes, and understand the process of printing documents to meet professional standards.
CO3	By the end of this course, students will have mastered the fundamental skills required to create compelling and professional presentations. They will be proficient in utilizing various tools to design slides, select appropriate fonts, and edit visual elements. Students will learn to insert and format tables, images, text, symbols, hyperlinks, and multimedia elements seamlessly. Additionally, students will be equipped to create effective business presentations.



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Subjectwise Course Outcome - [B. Com - 2024-25]

Semester III Sec A

COMMUNICATION ENGLISH [Theory | Regular]

CO ID.	Course Outcome
CO1	After the completion of course, Learners will be able to develop knowledge regarding Reading Comprehension, Expansion writing, Précis writing
CO2	After the completion of course, Learners will be able to develop knowledge regarding Inter-Personal skills
CO3	After the completion of course, Learners will be able to develop knowledge regarding Writing for Specific Purposes
CO4	After the completion of course, Learners will be able to develop knowledge regarding Tenses: correct use of verb, Corrections (common errors in the use of English)

UMIBCT361 FUNDAMENTAL OF HRM (MI) [Theory | Regular]

CO ID.	Course Outcome
CO1	Students will gain a thorough understanding of the fundamental concepts, nature, scope, and objectives of Human Resource Management(HRM). They will learn about the evolution, origin and development of HRM, along with the managerial and operative functions. Additionally, students will be able to identify the qualifications, qualities and roles of HR managers and understand the emerging challenges in HRM
CO2	Students will develop the ability to effectively pan and acquire human resources for an organization. They will learn about the concepts, features, and processes of human resource planning, job analysis, job description, and job specification. Furthermore, students will understand the factors affecting recruitment, the concept and processes of selection,and the importance of placement and induction.
CO3	Students will be proficient in identifying training needs, understanding the importance and methods of training and differentiating between training and development. They will learn about various on-the-job and off-the-job training methods, the process of career planning and development, and the features of effective career planning
CO4	Students will acquire knowledge about performance appraisal concepts, objectives, and modern techniques. They will understand the importance of performance appraisal, along with the processes of transfer and promotion. Additionally, students will learn about employee health and safety, grievance handling and rredressal, and the causes and settlement mechanisms for industrial disputes.

UMJBCT301 CORPORATE ACCOUNTING (MJ) [Theory | Regular]

CO ID.	Course Outcome
CO1	Theory: Grasp concepts of joint stock company types, managerial remuneration rules, and capital structures.Practical: Acquire skills in preparing income statements, position statements, and relevant schedules effectively.
CO2	Theory: Learn about banking company types, deposits, advances, NPAs, and capital adequacy.Practical: Gain skills in preparing profit and loss accounts, balance sheets, and relevant schedules for banking companies.
CO3	Goodwill: Understand meaning, factors, and valuation methods.Shares: Learn factors affecting share value and computation methods (average profit, super profit, capitalization).Practical: Gain skills in applying net assets value, yield basis, and fair value methods for valuation.
CO4	Theory: Learn about insurance company types and key terms like life fund, reinsurance, and indemnity.Practical: Gain skills in preparing revenue accounts, balance sheets, and valuation balance sheets.Profit Determination: Understand methods for determining profits in both life insurance and general insurance sectors.

UMJBCT302 FINANCIAL MANAGEMENT(MJ) [Theory | Regular]

CO ID.	Course Outcome
CO1	understand the role of financial management within an organization and the factors affecting development of financial strategy;
CO2	become aware of various investment appraisal techniques to evaluate capital projects;
CO3	know about the role of treasury management and apply tools and techniques used to manage business activities and minimizing risks
CO4	gain the knowledge regarding management of working capital and dividend decisions in business

USEBCT301 BUSINESS COMMUNICATION AND SKILL DEVELOPMENT(SEC) [Theory | Regular]

CO ID.	Course Outcome
CO1	Learners will grasp the essentials of effective communication, including global communication strategies, audience analysis, and practical models, enhancing their interpersonal and self-development skills.
CO2	Learners will enhance their reading efficiency and develop effective written communication skills, including the ability to create well-organized resumes and curriculum vitae.
CO3	Learners will understand the significance and types of listening, overcome barriers, and develop empathetic listening skills to enhance effective communication.



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Semester V Sec A

INDUSTRIAL RELATIONS [Theory | Regular]

CO ID.	Course Outcome
CO1	Acquire a holistic understanding of industrial relations in India, encompassing historical evolution, impacts of economic reforms, legal frameworks, and the integration with human resource management strategies.
CO2	Understand the characteristics, types, historical evolution, and legal frameworks of trade unions in India. Analyze the management, negotiation strategies, and contemporary roles of trade unions in the context of globalization, IT, trade, and productivity.
CO3	Gain insight into the concept, causes, and resolution of industrial disputes, alongside the management of grievances and labor administration for promoting industrial harmony. Understand the legal framework provided by acts like the Industrial Employment (Standing Orders) Act, 1946, and the Industrial Disputes Act, 1947, in managing and resolving industrial conflicts effectively.
CO4	Develop a comprehensive understanding of Indian labor laws, including their historical evolution, significance, and specific provisions under acts like the Employees State Insurance Act, 1948, and the Payment of Gratuity Act, 1972.

UMJBCT-501 COST ACCOUNTING(MJ) [Theory | Regular]

CO ID.	Course Outcome
CO1	Cost Concepts and Classification: Understand and classify costs (fixed, variable, direct, indirect). Costing Methods: Learn different costing methods (job costing, process costing, activity-based costing). Cost-Volume-Profit Analysis: Analyze the relationship between costs, volume, and profits for decision-making. Budgeting and Control: Use budgets to control costs and analyze variances for performance evaluation.
CO2	Procurement and Inventory Management: Manage material procurement and optimize inventory levels. Costing and Valuation: Value materials using FIFO, LIFO, or weighted average methods and allocate costs accurately. Variance Analysis: Analyze material usage variances to improve efficiency and control costs. Reporting and Decision Making: Prepare reports for management decisions on production, pricing, and inventory control.
CO3	Overhead Cost Types: Define and classify overhead costs (fixed, variable, semi-variable). Allocation Methods: Apply traditional and activity-based costing methods for overhead allocation. Cost Control: Implement strategies to control and analyze overhead costs, including variance analysis. Decision Support: Prepare overhead cost reports for management decisions on product profitability and pricing.
CO4	Contract Costing: Apply costing techniques to allocate costs to specific contracts or projects in industries like construction and services. Process Costing: Utilize process costing methods for continuous production environments to allocate costs to units of output. Cost Control and Analysis: Implement cost control measures and analyze variances to monitor performance and improve efficiency. Reporting and Decision Support: Prepare cost reports for management decisions on project profitability, pricing, and resource allocation.

UMJBCT-502 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT(MJ) [Theory | Regular]

CO ID.	Course Outcome
CO1	Students will gain a comprehensive understanding of portfolio management phases, the role of portfolio managers, and the principles of risk and return in portfolio analysis, including diversification strategies.
CO2	Learners will be able to select and revise optimal portfolios, understand the necessity of portfolio evaluation, and measure performance using Sharpe's, Treynor's and Jensen's metrics
CO3	Particiipants wil understand Modern Portfolio Theory, including diversification benefits, risk measurement, efficient frontier concepts, and the application of the Capital Asset Pricing Model (CAPM)
CO4	Students will acquire skills in equity valuation, utilizing balance sheet techniques, discounted cash flow models and relative valuation methods to assess and price securities

UMJBCT-503 WORKING CAPITAL MANAGEMENT [Theory | Regular]

CO ID.	Course Outcome
CO1	To familiarise with the concepts, need, classification and importance of working capital
CO2	To provide insights about the relevance of current assets and current liabilities in the balance sheet
CO3	To acquaint with the relevance and scope of inventory management
CO4	To generate awareness regarding the concept of accounts receivables management and factoring

UMJBCT-504 ACCOUNTING STANDARD [Theory | Regular]

CO ID.	Course Outcome
CO1	Upon completing this course, students will understand accounting standards' importance, objectives, and scope for transparent financial reporting. They'll grasp the stages and processes of setting standards in India, familiarize themselves with ICAI-issued standards, and comprehend compliance requirements, especially under the Companies (Indian Accounting Standards) Rules, 2015. Additionally, they'll acquire knowledge of the framework for presenting financial statements, enhancing their ability to disclose, measure, and present financial information accurately.
CO2	students will be equipped with the theoretical foundation and practical insights necessary to navigate the complexities of IFRS, facilitating their ability to apply international accounting standards effectively in diverse organizational contexts.
CO3	Students will: Understand the fundamental assumptions and nature of accounting policies as per Accounting Standard 1. Gain proficiency in preparing cash flow statements in accordance with Accounting Standard 3. Interpret Accounting Standard 17 to effectively report on segment performance. Comprehend Accounting Standard 18's guidelines on related party disclosures. Develop skills in presentation and disclosure, essential for ensuring transparency and compliance in financial reporting.