

# **DPG DEGREE COLLEGE**

# (Affiliated to MDU Rohtak)

Sector-34, Near Marble Market, Gurugram 122001

### **BCOM**

## Program outcomes listed as follows:

- 1. Understanding of basic concepts, fundamental principles related to commerce and their relevance in day to day life.
- 2. Development of Research Aptitude.
- 3. Critical thinking and creative ability

#### **COURSE OBJECTIVES & COURSE OUTCOMES**

### **Bcom Ist Sem**

S.No.	COURSE OBJECTIVES	COURSE OUTCOMES
1	Paper: FINANCIAL ACCOUNTING – I (1.0	1)
	<ol> <li>To know about accounting and its principles.</li> <li>To gain knowledge about capital and revenue, Depreciation.</li> <li>To clear concepts of final accounts.</li> <li>To gain knowledge of nonprofit organizations and consignment.</li> </ol>	1 .Learn about the accounting its process, objective, limitation, and terms.
2	Paper: BUSINESS MATHEMATCS-I(1.02)	
	<ol> <li>To let the students know about the basic Concepts of indices and logarithms.</li> <li>To introduce the concepts of Set theory and its practical aspects</li> <li>To acquaint the students with arithmetic</li> </ol>	At the end of the course, the student will be able to:  1. Understand the uses of indices and logarithms.  2. Understand the concepts of Sets and practical uses of Venn Diagram.  3. Understand the concepts of AP and GP  4. Understand the concepts of tabulation and presentation of data.
3	Subject: BUSINESS ECONOMICS – I(1.03)	

	1-To familiarize the basic concepts of microeconomics.	At the end of the course, the student will be able to:
	2. To make them understand the concepts of demand and supply.	1. To understand the concepts of demand, supply and apply these in practical life.
	3. To make them understand the production and cost concepts.	2. To understand the concepts of cost and production and apply in business applications.
	4. To help students to understand the price and output decisions under various market.	3. To understand the pricing and output decision in various markets.
		4. To understand the concept of Marginal utility and apply in your practical life.
4	Paper: BUSINESS MANAGEMENT-1 (1.0	4)
	<ol> <li>To make students understand the concepts         Of business management.</li> <li>To make students familiarize with the Emerging management theories and practices.</li> <li>To understand practices for reflective thinking         On management principles and practices.</li> <li>To provide acquaintance with the functional         Areas of management</li> </ol>	At the end of the course,  1. The students will be able to learn about the concepts of business management.  2. The students will get to know about the functional areas of management.  3. The students will learn about various theories and approaches to management.  4. The students will understand the evolution of management and apprehend its effect on future managers.
5	Paper: BUSINESS COMMUNICATION SI	KILLS (1.05)
	<ol> <li>To build students knowledge about Communication in Business.</li> <li>To aware the students about ethical context of Business communication.</li> <li>To Impart knowledge about the forms of</li> </ol>	At the end of the course,  1. Students will be able to understand the communication at workplace.  2. Students will be able to know the Ethics of communication.
	<ul><li>communication at workplace.</li><li>4. To improve skills of reading, listening and persuasive speaking.</li></ul>	3. Students will be able to understand about E-mailing and technology used in Communication.
		4. Students will be able to learn the skills of reading, listening and speaking.
5	Paper: Basics of Computer-I(1.06)	

- To give students basic introduction of computer.
- of computer and its utility in day to day working.
- To enhance students knowledge of microsoft office.
- To gain student understanding of ms exel and powerpoint presentation.
- To give practical exposure to students to use ms office in making work effective and effecient by using computer.

By the end of course,

- 1.Students will be able to learn with various To aquaint students with various function function of computer and its utility in day to day working.
  - 2. Students will be able to learnknowledge of microsoft office.
  - 3. Students gain understanding of ms exel and powerpoint presentation.
  - 4. Students are able to prepare powerpoint presentation and prepare files on ms excel.

### Bcom 2nd Sem

#### **COURSE OBJECTIVES COURSE OUTCOMES** Paper: FINANCIAL ACCOUNTING - II (2.01) 1 At the end of the course, the student will be able 1. To know about the Hire purchase system and Installment system along with their accounting 1. Learn about the accounting record of hire treatment. purchase system and installment system. 2. To develop a concept of branch accounts and 2. Work with branch accounts and departmental departmental accounts. accounts. 3. To make them understand the concept of 3. Understand the concept of dissolution of dissolution of partnership firm and sale. partnership firm and amalgamation and sale of 4. To develop the knowledge of Joint venture partnership firm to a company. s and Royalty 4. Cop up with all the aspects of joint venture and royalty. Paper: BUSINESS MATHEMATCS-II(2.02) 1. To let the students know about the basic At the end of the course, the student will be concepts of matrices and determinants and able to: their practical aspects. 1. Understand the uses of Matrices and 2. To introduce the concepts of Determinants. Differentiation and application of derivatives. 2. Understand the concepts of Differentiation 3. To acquaint the students with compound and Application of Derivatives. interest and annuities. 3. Use practical problems related to compound 4. To understand the concepts and uses of interest and annuities. Ratio, 4. Solve practical problems related to Ratio, Proportion, Percentage and Profit & Loss Proportion, Percentage and profit & loss.

3	Subject: BUSINESS ECONOMICS –II(2.03)	
	<ol> <li>To understand the basic concepts of Business         Environment&amp; its components.</li> <li>To be able to interpret trends in business Environment.</li> <li>To understand the problems faced by Organization.</li> <li>To be able to analyze role of government in promoting economic development</li> </ol>	At the end of the course, the student will be able to:  1. Students will be able to understand the basic concepts of business environment& its components.  2. They will develop the knowledge of trends in business environment.  3. It helps to understand problems faced by organization and solution to remove them.  4. It will facilitate understanding of role of government in promoting economic development.
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4	Paper: BUSINESS MANAGEMENT-1I (2.04)	
	<ol> <li>To provide knowledge regarding recruitment and selection process and their methods.</li> <li>To provide basic knowledge of concept of Motivation and relevant theories.</li> <li>To get them aware of concept of communication and control process.</li> <li>To enhance understanding of concept</li> </ol>	At the end of the course, the student will be able to:  1. Explain meaning of business management.  2. Understand the concept of staffing, its scope and importance in detail.  3. Understand the concept of motivation and its related theories.  4. Enhanced knowledge of concept of management of change.

5	Paper: BUSINESS ENVIRONMENT (2.05)	
	<ol> <li>To understand the basic concepts of Business Environment&amp; its components.</li> <li>To be able to interpret trends in business Environment.</li> <li>To understand the problems faced by organization.</li> <li>To be able to analyze role of government in promoting economic development.</li> </ol>	At the end of the course, the student will be able to:  1. Students will be able to understand the basic concepts of business environment& its components.  2. They will develop the knowledge of trends in business environment.  3. It helps to understand problems faced by
6	Paper: Basics of Computer-II(2.06)	organization and solution to remove them.  4. It will facilitate understanding of role of government in promoting economic development.

- 1.To give students basic introduction of computer.
- To aquaint students with various function of computer and its utility in day to day working.
- 3.To enhance students knowledge of microsoft office.
- 4.To gain student understanding of ms exel and powerpoint presentation.
- 5.To give practical exposure to students to use ms office in making work effective and effecient by using computer.

By the end of course,

- 1.Students will be able to learn with various function of computer and its utility in day to day working.
- 2. Students will be able to learnknowledge of microsoft office.
- 3. Students gain understanding of ms exel and powerpoint presentation.
- 4. Students are able to prepare powerpoint presentation and prepare files on ms excel.

### S.No. COURSE OBJECTIVES

#### **COURSE OUTCOMES**

### BCOM 3rd Sem

### Paper: CORPORATE ACCOUNTING – I (3.01)

- 1. To make students understand the basic Concepts of corporate accounting.
- 2. To help students have acquaintance with practical implications accounts of Companies.
- 3. To provide the knowledge of issue of Shares debentures and their redemption.
- 4. To make students aware of methods of Valuation of goodwill and shares.

At the end of the course, the student will be able to:

- **1.** The Students will learn about the journal entries of issue of shares and debentures.
- 2. The students will Know about the final accounts of companies.
- **3.** The students will learn about the methods of valuation of shares and goodwill
- 4. The students will work with profit or loss prior to incorporation and post incorporation.

### Paper: BUSINESS STATISTICS-I(3.02)

- 1. To let the students know about the meaning, functions and scope of statistics.
- 2. To enable the students with collection, and presentation of data in a proper manner
- 3. To acquaint the students with various statistical techniques .
- 4. To enhance the knowledge of study of two different variables and their mutual relationship

At the end of the course, the student will be able to:

- 1. Understand the meaning and use of statistics.
- 2. Produce graphical and tabular presentation of numerical data.
- 3. Use various statistical techniques.
- 4. Solve practical problems related to two variables and their mutual relationship.

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2		ect: BUSINESS REGULATORY MEWORK–I(3.03)	
	2.	To familiarize the students with the scope of various laws.  To give them knowledge about the Indian  Contract act in India.  To give them knowledge of breach of Contract, bailment and pledge.  To enable students to acquire the knowledge of consumer protection act.	At the end of the course, the student will be able to:  1. Able to understand the relevance of Indian contract.  2. Learn about consumer protection act - 1986.  3. Know about the importance law.
	Pape	r: CORPORATE LAW-1 (3.04)	
	2.	To discuss the concept of company which includes characteristics, features, and types.  To understand the process of formation of company and different ways of issuing capital.  To discuss about the Memorandum of Association and Articles of Association.  To know about the borrowing powers and charges of company	At the end of the course, 1. Students will be having complete knowledge about the company from existence to winding up. 2. Students will also know about the different ways by which companies raise funds.

Paper -HUMA	Paper -HUMAN RESOURSE MANAGEMENT (3.05)		
scope and signif  2. To develop the recruitment, selections  3. To understand theories.	ds the concept of HRM with its icance.  The broad understanding of ection and training.  If the concept of wages and its instrial relations and industrial	At the end of the course,  1. Students will be able to very acquainted the concept and importance of HRM in an Organization.  2. Students will be able to analysis the importance of different methods of training given to the employees in organization.  3. Students know about the importance and the determination of wages structure in Organization.  4. Students know the participation of industrial relation and requirements of good industrial relation programme.	
Paper: BASIC	S OF RETAILING (3.06(ii))		

1.	To acquaint the students with meaning
	of retailing.

- 2. To provide knowledge of different types of retail stores available in market.
- 3. To provide basic knowledge of management of retail store operation And their management.
- 4. To enhance students knowledge regarding

Location and pricing strategies

At the end of the course, students will be able to-

- 1. Acquainted with meaning of retailing.
- 2. Define various types of retail stores available in market.
- 3. Explain various dimensions of retail operations and its management.4. Know about various pricing and location and pricing strategies.

S.No.	COURSE OBJECTIVES 0	COURSE OUTCOMES
1	Paper-CORPORATE ACCOUNTING- II (4.01)	
	<ol> <li>To make students understand the concepts of conaccounts.</li> <li>It includes accounts of holding companies, banking companies.</li> <li>To provide the knowledge of amalgamation and liquidation of companies.</li> </ol>	At the end of the course, the student will be able to:  1. The students will be able to learn about the companies' all accounts.  2. The students will get the knowledge of banking system.
	other companies accounts.	<ul><li>3. The students will learn about working format of companies.</li><li>4. The students will learn how a company liquidates.</li></ul>
2	Paper: BUSINESS STATISTICS-II(4.02)	
	<ol> <li>changes in value of money.</li> <li>To analyze major patterns as trends, seasonal variations and irregularity.</li> <li>To provide information about the likelihood that something will happen.</li> <li>To explain the various probability distributing methods for discrete and random variables</li> </ol>	business on the besis of post data

3	Subject: BUSINESS REGULATORY FRAMEWORK–II(4.03)	
	Indian partnership act, 1932.  2. To give them knowledge about the Negotiable instruments act, 1881.  3. To give them knowledge of Sale of goods act-1930.	At the end of the course, the student will be able to:  1. Students will be able to understand the relevance of various acts.  2. Students learn to use RTI in their life.  3. Students know about the importance of partnership act.
4	Paper: CORPORATE LAW-1I (4.04)	
7	1-To understand the concept of depository system  And allotment, transfer and transmission of shares.  2. To know about the different forms of share conital and members of the company.	At the end of the course,  1. Students will be able to understand the online trading of shares.  2. Student will have the knowledge of shareholders and members of company and how the company is wound up.

### **Paper: MARKETING MANAGEMENT (4.05)** 1. To familiarize the students with the scope of At the end of the course, marketing in the business enterprise. 1. Students will be able to understand the 2. To identify the major basis of market relevance Marketing in business enterprise. segmentation. 2. Students learn to evaluate how consumer 3. To understand the product lifecycle. behaves differently. 4. To understand how to promote sale and the 3. Students able to understand how product concept of advertising and its effect on buying passes from different stages and the habits of consumers. process of new product development. 4. Students will be able to describe the customer segmentation, target marketing and positioning.

#### Paper: BANKING AND BANKING LAW (4.06(ii)) 6 At the end of the course, 1. To give them outline about Banking system in 1. Students will be able to understand the India. Indian banking system 2. To aware the students about Functioning of 2. Students will be able to know the RBI Banks. and its functioning. 3. To aware the students about Role of Banking 3. Students will be able to understand sector. about Monetary Policy. 4. To aware the students about Credit creation Students will be able to gather Process and Money supply. knowledge Negotiable instrument.

## Bcom 5th Sem

S.No.	COURSE OBJECTIVES	COURSE OUTCOMES	
1	Paper: Taxation law-I(5.01)		
	To enable the students to identify the	By the end of course,	
	basic concepts, definitions and terms	1)Students would identify the technical terms	
	related to Income Tax.	related to Income Tax.	
	2) To enable the students to determine	2)Students would determine the residential	
	the residential status of an individual	status	
	and scope of total income.	of an individual and scope of total income.	
	3) To enable the students to compute	3)Students would compute income from	
	income under various heads namely	salaries,	
	income from salaries, house property,	house property, business/profession, capital	
	business/ profession, capital gains	gains and income from other sources.	
	and income from other sources.	4)Students would discuss the various	
	4) To enable the students to discuss the	benefits/	
	various deductions under Chapter VIA of the	=	
	Income tax act, 1961.	tax act, 1961.	
	5) To enable the students to compute the	5)Students would compute the net total	
	net total taxable income of an	income	
	individual.	of an individual	
2	Paper:Cost accounting-I(5.02)		
		By the end of course,	
	1. To enable students to classify costs	1)Students would classify costs and would	
	and prepare Cost Sheet.	be able to prepare cost sheet for	
	· _	manufacturing and trading concerns.	
	2. To enable students to reconcile results	2)Students would be able to reconcile cost	
	as per Cost and Financial Accounts.	and financial statements.	
	3. To enable students to get acquainted	3)Students would be able to prepare	
	with the terms related to Construction	contract account and understand various	
	Contracts and enable them to prepare	aspects of contract costing including	
	contract account.	treatment of profit on incomplete contracts.	
	4. To enable students to discuss the	4)Students would be able to prepare process	
	concepts related to Process Costing	accounts and statement of joint products	

and enable them to make Process Accounts and Statements of joint products and by-products. and by-products. They would also recall and discuss various concepts related to Process Costing

### 3 Paper: Accounting for management (5.03)

- 1. To enhance thee abilities of learner to develop the concept of management accounting and its significance in the business.
- 2. To enhance the abilities of learner to analyse the financial statements.
- 3. To unable the learner to understand ,develop and apply the techniques of management accounting in the final decision making in business corporates.
- 4. To make the student to develop competence with their usage in managerial decision making and control.

By the end of course, students will be able to

- 1. To enhance thee abilities of learner to develop the concept of management accounting and its significance in the business.
- 2. To enhance the abilities of learner to analyse the financial statements.
- 3. To unable the learner to understand ,develop and apply the techniques of management accounting in the final decision making in business corporates.

### 4 Paper:Financial market operation(5.04)

- 1. To give them outline about the participants in financial markets.
- 2. To aware the students about share and debt markets.
- 3. To aware the students about money market instruments.
- 4. To aware the students about foreign exchange market.

By the end of course, students will be able to-

- 1. Students will be able to understand the Australian banking system
- 2. Students will be able to know the techniques to raise money from capital and money market.
- 3. Students will be able to understand about mutual fund and credit rating agencies.
- 4. Students will be able to gather knowledge about various development banks

5	Paper: Entrepreneurship and small scale busin	ness(5.05)
	<ol> <li>Understand the fundamentals small business entrepreneurship.</li> <li>Recognize opportunity and generate ideas for small business.</li> <li>Use the skills of starting up a small business.</li> <li>Develop small business strategies and plan.</li> </ol>	By the end of course ,students will be able to  1. Appreciate the need for business advice and assistance.  2. Considesr the issues small business management.  3. Comprehend the need for small business accounting and finance
6	Subject:International business environment(5.06)	
	<ol> <li>Knowledge: Basic and broad knowledge in international business environment, strategies and management. Ability to apply concepts, principles and theories to simple business situations.</li> <li>Global Perspective: Awareness of the different thinking and viewpoints of diverse cultures.</li> <li>Awareness of the global business environment and its impacts on businesses.</li> <li>Practical Application: Use of excel tools in real world scenarios.</li> </ol>	business  2) Apply the current business phenomenon and to evaluate the global business

## **BCOM 6th Sem**

## COURSEOBJECTIVES&COURSEOUTCOMES

S.No.	COURSE OBJECTIVES	COURSE OUTCOMES
1	Paper: Taxation law-II(6.01)	
	and scope of total income.  3) 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.  4) To enable the students to discuss the	By the end of course, 1)Students would identify the technical terms related to Income Tax. 2)Students would determine the residential status of an individual and scope of total income. 3)Students would compute income from salaries, house property, business/profession, capital gains and income from other sources. 4)Students would discuss the various benefits/ deductions under Chapter VI-A of the Income tax act, 1961. 5)Students would compute the net total income of an individual
2	Paper:Cost accounting-II(6.02)	
	1. To enable students to classify costs and prepare Cost Sheet.  2. To enable students to reconcile results as per Cost and Financial Accounts.  3. To enable students to get acquainted with the terms related to Construction Contracts and enable them to prepare contract account.  4. To enable students to discuss the concepts related to Process Costing and enable them to make Process Accounts and Statements of joint products and by-products.	By the end of course,  1)Students would classify costs and would be able to prepare cost sheet for manufacturing and trading concerns.  2)Students would be able to reconcile cost and financial statements.  3)Students would be able to prepare contract account and understand various aspects of contract costing including treatment of profit on incomplete contracts.  4)Students would be able to prepare process accounts and statement of joint products and by-products. They would also recall and discuss various concepts related to Process Costing

### 3 Paper: Financial management(6.03)

- Demonstrate an understanding of the overall role and importance of the finance function.
- 2. Demonstrate basic finance management knowledge.
- 3. Communicate effectively using standard business terminology.

By the end of course ,students will be able to-

- 1. Demonstrate an understanding of the overall role and importance of the finance function.
- 2. Demonstrate basic finance management knowledge.
- 3. Communicate effectively using standard business terminology.

### 4 Paper: Auditing(6.04)

- 1. To discuss the concept, types and process of Auditing.
- 2. To understand the Audit procedure and different ways by which Auditors conduct the Audit in
- 3. the corporate bodies.
- 4. To have the knowledge of how the Auditors are appointed in the companies with different
- 5. ownerships.
- To discuss the Audit Report and investigation process followed by the Auditors

By the end of course ,students will be able to-

1. Students will be able to understand the complete concept of Auditing and the process of

Audit conducted in the corporate bodies.

2. Student will also have the knowledge about different ways of conducting Auditing and the importance of Auditing.

#### **5** | **Subject:GST**(6.05)

- 1. To give the students basic introduction of goods and service tax.
- To enhance students knowledge regarding scope ,place and taxable event under GST.
- 3. To aquaint with the levy ,assesment ,calculation and collection of GST.
- 4. To enhance knowledge about various tax structure in india in modern era.

By the end of course, students will be able to-1. To give the students basic introduction of

- goods and service tax.
- 2. to enhance students knowledge regarding scope ,place and taxable event under GST.
- 3. To aquaint with the levy ,assesment ,calculation and collection of GST.
- 4.To enhance knowledge about various tax structure in india in modern era.

6	Pa	Paper:International marketing(6.06)		
			By the end of course students will be able	
	1.	To give the students basic introduction of	to-	
		international marketing.	1.To give the students basic introduction of	
	2.	To aquaint students with various modes of	international marketing.	
		entry into international marketing.	2 To aquaint students with various modes of	
	3.		entry into international marketing.	
		international pricing and domestic pricing.	3.To enhance students knowledge regerding	
	4.	To enhance students knowledge regarding	international pricing and domestic pricing.	
		various distribution channel.	4. To enhance students knowledge regarding	
	5.	To auaint student with channel conflict and	various distribution channel.	
		strategies to resolve those conflict.		



