



DPG DEGREE COLLEGE

(Affiliated to MDU Rohtak)

Sector-34, Near Marble Market, Gurugram 122001

B.com hons. Program outcomes listed as follows:

COURSE OBJECTIVES & COURSE OUTCOMES

S.No.	COURSE OBJECTIVES	COURSE OUTCOMES
1.	B.com hons. - IST SEMESTER	
	Paper: AN INTRODUCTION TO STATISTICS	
	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	Course Outcomes: At the end of the course, the student will be:- 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
	Paper: BUSINESS COMMUNICATION 1.To provide an overview of perquisites to Business Communication. 2. To provide an outline to effective Organisational communication. 3. To impart the correct practices of the strategies of Effective business writing. 4. To provide details about scope, barriers,importance and roles of business communication.	Course outcomes : 1. To be familiar with the complete course outline/ learning outcomes and evaluation pattern. 2. To draft effective business correspondence with brevity and clarity. 3. To demonstrate his/her verbal and non-verbal communication ability thorough presentation. 4. To stimulate their critical thinking by designing clean and lucid writing skills.

	<p>3. BUSINESS ORGANISATION</p> <ol style="list-style-type: none"> 1. to gain the understanding of core business principles and how they apply to real world situations. 2. To understand the basic concept of financial markets. 3. to make them understand about the consumer behavior and marketing concept. 4. to enable them understand about financial decisions. 	<p>Understand the scope of Business, and its importance.</p> <ul style="list-style-type: none"> • Describe the Social Responsibility of Business towards the society • Explain business ethics as an integral part of every business organization
	<p>4. AN INTRODUCTION TO ACCOUNTING</p> <p>To maintain full and systematic records of business transactions.</p> <p>To ascertain profit or loss of the business</p> <p>To depict financial position of the business</p> <p>To provide accounting information to the interested parties</p>	<ol style="list-style-type: none"> 1. evaluate the importance of accounting and accounting information for business. 2. debate the necessity of balance sheet equation for accounting records. 3. Defines assets, debts and equities in business. 4. Evaluates the changings in assets, debts and equities on balance sheet equation.
	<p>5. FUNDAMENTALS OF ECONOMICS</p> <ol style="list-style-type: none"> 1. To gain the understanding of core economic principles and how they apply to real world situations. 2. To understand the basic concepts of economics. 3. To make them understand about the consumer behavior and production concepts. 4. To enable them to understand about consumer surplus. 	<p>Course Outcomes: At the end of the course, the student will be able:</p> <ol style="list-style-type: none"> 1. To understand the concepts of demand, supply and apply these in practical life. 2. To understand the concepts of cost and production and apply in business applications. 3. To understand the various other concepts of micro economics to apply them in real life as well in business.
	<p>6. BUSINESS LAW -1</p> <ol style="list-style-type: none"> 1. To familiarize the students with the scope of various laws. 2. To give them knowledge about the Indian Contract act in India. 3. To give them knowledge of breach of contract, bailment and pledge. 4. To enable students to acquire the knowledge of consumer protection act. 	<p>Course Outcomes: At the end of the course,</p> <ol style="list-style-type: none"> 1. Students will be able to understand the relevance of Indian contract. 2. Students learn about consumer protection act -1986. 3. Students know about the importance of law.



2.	B.com hons. - II nd SEMESTER	
Paper: Financial Accounting for Business		
	<ol style="list-style-type: none">1. To compliance with statutory requirements.2. To measure the profit and loss of business.3. To meet the objective of various stakeholders.4. to determine whether a business made a profit or suffered a loss during the relevant time.	<ol style="list-style-type: none">1. • Acquire conceptual knowledge of basics of accounting2. • Identify events that need to be recorded in the accounting records3. • Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP4. • Describe the role of accounting information and its limitations5. • Equip with the knowledge of accounting process and preparation of final accounts of sole trader6. • Identify and analyze the reasons for the difference between cash book and pass book balances
Paper: Business Economics		
	<ol style="list-style-type: none">To understand the basic concepts of economics.3. To make them understand about the cost of production , perfect competition .4. To enable them to understand about stability analysis, factors in economic development.	<ol style="list-style-type: none">1. Learn economics in terms of business.2. • Describe the nature of economics in dealing with the issue of scarcity3. • Perform supply and demand analysis to analyze the impact of economic events on Markets.4. • Evaluate the factors affecting firm behaviour, such as production and costs5. • Analyze the performance of firms under different market structures

3.		
	Paper: Business Statistics	
	<p>1. To develop the students ability to deal with numerical and quantitative issues in business</p> <p>2. To enable the use of statistical, graphical and algebraic techniques wherever relevant.</p> <p>3. To have a proper understanding of Statistical applications in Economics and Management.</p>	<p>On completion of this course, the students will be able to:</p> <ol style="list-style-type: none"> Describe and discuss the key terminology, concepts tools and techniques in business statistical analysis Critically evaluate the underlying assumptions of analysis tools Understand and critically discuss the issues surrounding sampling and significance Discuss critically the uses and limitations of statistical analysis Solve a range of problems using the techniques covered Conduct basic statistical analysis of data.
	Paper: Business Management	
	<ol style="list-style-type: none"> To help the students gain understanding of the functions and responsibilities of managers. To provide them tools and techniques to be used in the performance of the managerial job. To enable them to analyze and understand the environment of the organization. To help the students to develop cognizance of the importance of management principles 	<p>On completion of this course, the students will be able to</p> <ol style="list-style-type: none"> Understand the concepts related to Business. Demonstrate the roles, skills and functions of management. Analyze effective application of PPM knowledge to diagnose and solve organizational problems and develop optimal managerial decisions. Understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities.
	Paper: Business Law-II	
	<p>To familiarize the students with the scope of various laws.</p> <p>To give them knowledge about the Indian partnership act 1932.</p> <p>To give them knowledge of foreign management act (FEMA)</p> <p>To enable students to acquire the knowledge of the factories act 1948.</p>	<ol style="list-style-type: none"> Demonstrate an understanding of the Legal Environment of Business. Communicate effectively using standard business and legal terminology. Demonstrate recognition of the requirements of the contract agreement.

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	Paper: Introduction to Computers	
	<ol style="list-style-type: none"> 1. identification of hardware components, 2. basic computer operations, security issues, and use of software applications. 	<ol style="list-style-type: none"> 1. students should be able to demonstrate an understanding of the role and function of computers 2. use the computer to solve problems. 3. Illustrate the role of the computer for personal and professional uses.

1.	B.com hons. - 3 RD SEMESTER	
	Paper: BUSINESS MATHEMATICS	
	<ol style="list-style-type: none"> 1. To understand the basic concepts of Mathematics. 2. To have a proper understanding of mathematical applications in Economics, Finance, Commerce and Management 	<p>Course Outcomes: At the end of the course, the student will be:-</p> <ol style="list-style-type: none"> 1. Explain the concepts and use equations, formulae, and mathematical expressions and relationships in a variety of contexts 2. Apply the knowledge in mathematics (algebra, matrices, calculus) in solving business problems 3. Analyse and demonstrate mathematical skills required in mathematically intensive areas in Economics and business. 4. Integrate concept in international business concepts with functioning of global trade
	<p>Paper: CORPORATE ACCOUNTING-I</p> <ol style="list-style-type: none"> 1. Construct the financial statements of company within the frame work of Ind AS 2. Develop a process for redemption of Preference shares 3. Construct the Restructuring of capital structure in the financial statement of Joint stock company ltd. 4. Calibrate the procedure involved in Amalgamation of companies 5. Calibrate the procedure involved in Absorption of companies 6. Explain the implication of unethical accounting practices on the society 	<p>Course outcomes :</p> <ol style="list-style-type: none"> 1. Construct the financial statements of company within the frame work of Ind AS. 2. Devise a plan for Redemption of Preference shares 3. Reconstruct the capital structure in the financial statement of Joint stock company ltd. 4. Evaluate the Restructuring of capital structure of public company ltd. 5. Develop the procedure involved in Amalgamation of companies 6. Develop the procedure involved in Absorption of companies 7. Illustrate the implication of unethical accounting practices on the society

	<p>3. COST ACCOUNTING</p> <ul style="list-style-type: none"> • To know the fundamentals of cost Accounting and how it differs from Financial Accounting • How to use of management reports for planning and monitoring purposes • At what level the costs need to be capture 	<ul style="list-style-type: none"> • Understand the fundamentals of cost Accounting and how it differs from Financial Accounting • Use of management reports for planning and monitoring purposes • Decide the level at which costs need to be capture
	<p>4.COMPANY LAW-I The course aims at providing basic knowledge of the provisions of the Companies Act 2013. The course will enable the students to abide by the corporate laws.</p>	<p>Understand the various clauses of Indian Companies Act-2013 2: Know the procedure of formation of a company and winding up of a company. 3: Describe the borrowing powers of a company 4: Know about the appointment and removal of directors. 5: Develop an understanding of conducting of board and other meetings.</p>
	<p>5. PRINCIPLES OF MARKETING This course provides students with an overview of the marketing function with an emphasis on creating value through marketing, market research, consumer behavior, pricing strategies, marketing channels, and various methods of promotion.</p>	<p>Course Outcomes: At the end of the course, the student will be able:</p> <ol style="list-style-type: none"> 1. To understand the role of marketing within society and within an economic system. – 2.To learn the vital role of marketing within a firm and the necessary relationships between marketing and the other functional areas of business. 3. To consider the various decision areas within marketing and the tools and methods used by marketing managers for making decisions. 4. To learn key marketing principles and terminology. Because this is a survey course, there is an emphasis on basic terminology and concepts. –5.To appreciate how a marketing perspective is important in your own personal and professional development.

	<p>6. BASICS OF IT</p> <p>To familiarize the students with the concept of information technology;</p> <p>5. To give them knowledge about the different components of information technology and their applications</p> <p>6. To give them knowledge of information technology on information creation, storage, processing, retrieval and dissemination.</p>	<p>Course Outcomes: At the end of the course, understand the concept of information technology;</p> <ul style="list-style-type: none"> • define information technology and describe its development; identify the different components of information technology and their applications; apereciate the impact of information technology on information creation, storage, processing, retrieval and dissemination.
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2.	B.com hons. - 4 TH SEMESTER	
	Paper: CORPORATE ACCOUNTING -II	
	<p>5. To have the knowledge of the corporate accounting</p> <p>6. To learn the techniques of preparing the financial statements.</p> <p>7. to determine valuation of goodwill</p> <p>8. to determine valuation of shares</p>	<p>7. • Acquire conceptual knowledge of corporate accounting</p> <p>8. • Develop the skill of preparing financial statements.</p> <p>3 • Equip with the knowledge of valuation of goodwill</p> <p>4.valuation of shares</p>
	Paper: COMPANY LAW -II	

	<p>To examine certain concepts in, and principles of, company law, including: separate legal personality and limited liability; the constitution of companies; shares; capital; company accounts; insider dealing; the obligations of directors; the liability of directors; and the protection of minorities.</p>	<ol style="list-style-type: none"> 1. Demonstrate a deeper knowledge and understanding of key areas, and issues, in Company Law. 2. able to understand separate legal personality and limited liability; 3.the constitution of companies; shares; capital; company accounts; insider dealing; 4. the obligations of directors; the liability of directors; and the protection of minorities.
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3.		
Paper: STATISTICAL ANALYSIS USING MS EXCEL		
	<p>1. To develop the students ability to use the Dial Caliper to measure Be able to use Microsoft Excel to –Calculate mean, median, mode, standard deviation, maximum and minimum values –Create a frequency chart –Create a histogram</p> <p>2. To enable the use of statistical, graphical and algebraic techniques wherever relevant.</p> <p>3. To have a proper understanding of Statistical applications in Economics and Management.</p>	<p>On completion of this course, the students will be able to:</p> <p>1.Be able to use Microsoft Excel to – Calculate mean, median, mode, standard deviation, maximum and minimum values –Create a frequency chart –Create a histogram</p> <p>2. Critically evaluate the underlying assumptions of analysis tools</p> <p>3. Discuss critically the uses and limitations of statistical analysis</p> <p>4. Solve a range of problems using the techniques covered</p> <p>5. Conduct basic statistical analysis of data.</p>
Paper: FINANCIAL INSTITUTIONS AND MARKETS		
	<p>Course is aimed at study of the fundamentals of financial markets and financial instruments, the features of the formation of modern financial markets, on the practical application of financial instruments, the types of financial institutions and their roles and functions in the financial markets.</p>	<p>On completion of this course, the students should know:</p> <p>the structure and objectives of the financial market;</p> <p>2• the structure of financial market and the contents of financial assets;</p> <p>3• basic concepts, functions and tools of the financial market: securities, currency, loans, precious metals and precious stones;</p> <p>4• understand the challenges of uncertain environment of financial markets, assess them and take appropriate financial and investment decisions.</p>
Paper: AUDITING		
	<p>To familiarize the students with basic understanding of generally accepted auditing standards, audit reporting, and the theory and methodology of auditing.</p> <p>2. to give knowledge about quantitative and/or qualitative analysis.</p>	<p>1. students will have a basic understanding of generally accepted auditing standards, audit reporting, and the theory and methodology of auditing.</p> <p>2. Apply Critical Thinking Skills by solving problems requiring quantitative and/or qualitative analysis.</p>

		3. Apply and demonstrate the accounting knowledge and skills in Auditing.
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	PAPER: BUSINESS ETHICS	
	<ol style="list-style-type: none"> 1. To understand the Business Ethics and to provide best practices of business ethics . 2. To learn the values and implement in their careers to become a good managers. 3. To develop various corporate social Responsibilities and practise in their professional life 4. To Imbibe the ethical issues in corporate governance and to adhere to the ethical codes 	<ol style="list-style-type: none"> 1. Students will be able to understand the business ethics. 2. The student will be able to analyze various ethical codes 3. Student will be able to Analyze the Employees conditions and Business Ethics 4. Understad Ethical issues in employer – employee relation

1.	B.com hons. – 5th SEMESTER	
	Paper: FINANCIAL MANAGEMENT	
	<ol style="list-style-type: none"> 1. To help the students to develop cognizance of the importance of Financial Management in corporate valuation 2. To enable students to describe how people analyze the corporate leverage under different conditions and understand why people valuate different corporates in different manner. 3. To provide the students to analyze specific characteristics of Supply Chain Industry and their future action for cash flow 4. To enable students to synthesize related information and evaluate options for most logical and optimal solution such that they would be able to predict and control Debt Equity incurrence and improve results. 	<p>Course Outcomes: At the end of the course, the student will be:-</p> <ol style="list-style-type: none"> 1. Demonstrate the applicability of the concept of Financial Management to understand the managerial Decisions and Corporate Capital Structure 2. Apply the Leverage and EBIT EPS Analysis associate with Financial Data in the corporate 3. Analyse the complexities associated with management of cost of funds in the capital Structure 4. Demonstrate how the concepts of financial management and investment, financing and dividend policy decisions could integrate while identification and resolution of problems pertaining to LSCM Sector 5. Demonstrate how risk is assessed

	<p><u>Paper: INVESTMENT ANALYSIS</u></p> <p>1. Develop a basic understanding of the investments field and investment environment 2. Comprehend the functionalities of the securities market and its components 3. Practice the tools and techniques of individual securities and portfolio analysis 4. Analyze, value and forecast the securities performance using various models</p>	<p><u>Course outcomes :</u></p> <p>1. Demonstrate a basic understanding of investments and the nuances of investing 2. Exhibit the acquaintance of the securities market and its constituents 3. Apply knowledge gained to perform analysis of various securities 4. Analyze and apply models to securities performance and forecasting</p>
	<p><u>3. MONEY AND BANKING</u></p> <p>1. to study the role played by banks in modern monetary economies and financial markets, including issues arising from bank regulation, the role of banks in financial intermediation, and the significance of bank behaviour in monetary policy.</p>	<p>1. Understand several key models and concepts of monetary economics and banking theory 2. Understand simple articles concerned with monetary economics and banking theory 3. Apply to current events key models and concepts of monetary economics and banking theory 4. Appreciate the potential importance of monetary phenomenon in the economy</p>
<p><u>4. CONTEMPORARY ISSUES IN COMMERCE</u></p>		
	<p>To familiarize the students with the challenges include the management of human resources, operations and production, finances and marketing issues surrounding the success of business entity and the organization as whole.</p>	<p>1 The techniques of managing the business with special focus on marketing and finance. 2 • Application oriented research through research for business decisions. 3 • Effective use of Statistical methods for analysis of business data. 4 • Adopt a suitable corporate tax planning and management for the growth of business within the legal framework. 5 • Investment and portfolio management skill to examine different investment schemes with respect to risk and return and to construct optimum portfolio.</p>

	<p><u>5. INCOME TAX</u></p> <p>1. To enable the students to identify the basic concepts, definitions and terms related to Income Tax</p> <p>2.To enable the students to determine the residential status of an individual and scope of total income.</p> <p>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.</p>	<p><u>Course Outcomes: At the end of the course, the student will be able:</u></p> <p>1. Students would identify the technical terms related to Income Tax.</p> <p>2.Students would determine the residential status of an individual and scope of total income.</p> <p>3.Students would compute income from salaries, house property, business/profession, capital gains and income from other sources.</p>
	<p><u>6.ENTREPRENEURSHIP AND SMALL BUSINESS</u></p> <p>7. to develop an understanding of entrepreneurship and small business management by studying entrepreneurial strategies, the identification. and pursuit of new venture opportunities, and the development of business plans. Students will also study the FSM macro environment and how it directly or indirectly influences entrepreneurship and the establishment and growth of small businesses in the FSM</p>	<p><u>Course Outcomes: At the end of the course,</u></p> <p>1.Develop an understanding of entrepreneurship and small business and appreciate their role in an economy, particularly in the FSM economy</p> <p>2.Develop and demonstrate competence in basic business and marketing planning</p> <p>3.Demonstrate competence in identifying opportunities and challenges that entrepreneurs and small business owners/managers face - both in FSM and in general - in trying to achieve their business objectives</p>

2.	B.com hons. – 6TH SEMESTER	
	Paper: ACCOUNTING FOR MANAGERS	
	<p>1. Develop an awareness and understanding of the accounting process and fundamental accounting principles that underpin the development of financial statements (e.g. accrual accounting vs. cash accounting, definition, recognition, measurement and disclosure of assets, liabilities, revenues, expenses; inventory valuation methods, provisions, depreciation; accounting for intangibles)</p>	<p>1. Understand the nature and role of the four principal financial statements (i.e., the Income Statement, the Statement of Financial Position, the Statement of Cash Flows, and the Statement of Changes in Equity)</p> <p>2. Ability to read, interpret and analyse financial statements; combine financial analysis with other information to assess the financial performance and position of a company;</p> <p>3.Understand and apply course concepts to analyse common business management decisions such as pricing and outsourcing decisions from a financial perspective</p>
	Paper: PROJECT PLANNING AND MANAGEMENT	

<p>To understand and implement simple tools and techniques of the main project management areas composed of: project integration management, project scope management, project time management, project costs management, project HR management, project risk management, project communication management and project procurement management.</p>	<p>Understand the current state of the project management profession Apply project management tools and techniques Understand project management terminology with a focus on the PMI PMBok Explore the appropriate methods to initiate, plan, execute, control and close project</p>
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3.		
Paper: INCOME TAX LAW AND ADMINISTRATION		
	<p>1. Describe the concepts and features of assessment of profits and gains of individual proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee.</p> <p>2. Assess short term and long term capital gains of an Individual assessee who is involved in Business and Profession.</p> <p>3. Assess taxable income from other sources of an Individual assessee after taking into account deduction u/s 57 and amounts disallowed u/s 58.</p> <p>4. Evaluate gross total income of an Individual assessee after taking into account deduction u/s 80.</p> <p>5. Describe the mechanism of carry forward and set off of an Individual assessee.</p> <p>6. Compute total taxable income and tax liability of an Individual assessee who is involved in Business and Profession</p>	<p>On completion of this course, the students will be able to:</p> <p>.1. Illustrate the concepts and features of assessment of profits and gains of individual proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee. 2. Compute short term and long term capital gains of an Individual assessee who is involved in Business and Profession.</p> <p>3. Compute taxable income from other sources of an Individual assessee after taking into account deduction u/s 57 and amounts disallowed u/s 58.</p> <p>4. Compute gross total income of an Individual assessee after taking into account deduction u/s 80.</p> <p>5. Illustrate the mechanism of carry forward and set off of an Individual assessee who is involved in Business and Profession.</p> <p>6. Compute total taxable income and tax liability of an Individual assessee who is involved in Business and Profession.</p>
Paper: HRM		
	<p>To enable the students to understand the HR Management and system at various levels in general and in certain specific industries or organizations.</p> <p>2. To help the students focus on and analyse the issues and strategies required to select and develop manpower resources</p> <p>3. To develop relevant skills necessary for application in HR related issues</p> <p>4. To Enable the students to integrate the understanding of various HR concepts along with the domain concept in order to take correct business decisions</p>	<p>On completion of this course, the students will be able to</p> <p>1: To develop the understanding of the concept of human resource management and to understand its relevance in organizations.</p> <p>2: To develop necessary skill set for application of various HR issues.</p> <p>3: To analyse the strategic issues and strategies required to select and develop manpower resources.</p> <p>4: To integrate the knowledge of HR concepts to take correct business decisions</p>
Paper: BUSINESS ENVIRONMENT AND INTERNATIONAL BUSINESS		

	<ul style="list-style-type: none"> • To provide knowledge of the environment in which businesses operate, the economic operational and financial framework • To give students an understanding of the various constituents of the local and global business environments. • To have a critical study of liberalization, privatization and globalization. • To study the procedural aspects of various forms of Business Organizations in India 	<ol style="list-style-type: none"> 1. Identify and evaluate the complexities of business environment and their impact on the business. 2. Analyze the relationships between Government and business and understand the political, economic, legal and social policies of the country. 3. Analyze current economic conditions in developing emerging markets, and evaluate present and future opportunities. Gain knowledge about the operation of different institutions in international business environment.
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Paper: RETAIL MANAGEMENT AND SALES PROCEDURES	
<p>The primary objective of the course is to have students develop marketing competencies in retailing and retail consulting. The course is designed to prepare students for positions in the retail sector or positions in the retail divisions of consulting companies. Besides learning more about retailing and retail consulting, the course is designed to foster the development of the students critical and creative thinking skills</p>	<ol style="list-style-type: none"> 1. Clarify the concept and related terms in retailing. 2. Comprehend the ways retailers use marketing tools and techniques to interact with their customers 3. Understand various formats of retail in the industry. 4. Recognize and understand the operations-oriented policies, methods, and procedures

	Paper: Introduction to Computers	
	1. identification of hardware components, 2. basic computer operations, security issues, and use of software applications.	1. students should be able to demonstrate an understanding of the role and function of computers 2. use the computer to solve problems. 3. Illustrate the role of the computer for personal and professional uses.

