

DOGRA DEGREE COLLEGE

(Recognized by J&K Govt. & Affiliated to the University of Jammu)

NAAC Accredited

BASSI KALAN, BARI BRAHMANA, SAMBA (J&K)- 181133

AQAR 2022-2023

CRITERION II – TEACHING LEARNING AND EVALUATION

2.6.1 - Teachers and students are aware of the stated Programme and course outcomes of the Programmes offered by the institution.

FOUR YEARS UNDER GRADUATE PROGRAMME (FYUGP)

Program Outcomes (NEP)

B.COM FOUR YEARS UNDERGRADUATE PROGRAMME PROGRAM OUTCOMES

Introduction: The B.Com program under NEP 2020 will develop a strong foundation in commerce-related subjects and are well-prepared for various career paths in accountancy, business and finance. The Program Outcomes for a B.Com program are given below:

| Program outcome No. | Program outcome |
|---------------------|---|
| | Knowledge of Commerce: Graduates will demonstrate a comprehensive |
| | understanding of core concepts, theories, and principles in various fields of |
| PO1 | commerce including accounting, management, finance, marketing, and business |
| | law. |
| PO2 | 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. |
| 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- |
| 704 | specialized audiences. |
| PO4 | Ethical Awareness: Graduates should be able to recognize and evaluate ethical |
| | dilemmas in business contexts, and apply ethical principles to decision-making |
| PO5 | and business practices. |
| PO5 | 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. |
| PO6 | Teamwork and Leadership: Graduates will be adept at working collaboratively |
| 100 | in diverse teams, understanding group dynamics, and demonstrating leadership |
| | qualities in various businesssituations. |
| PO7 | Adaptability and Lifelong Learning: Graduates enable toexhibit an openness |
| 10, | to learning and adapting to changes in the business environment, staying |
| | updated with industry trends, andpursuing continuous professional development. |
| 700 | |
| 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. |
| | opportunities, develop business plans, and take calculated fisks. |
| 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. |
| PO10 | Global Perspective: Graduates will be able to recognize theimplications 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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Three Year Degree (General) Course UG

Program Outcomes (CBCS)

PROGRAM OUTCOMES OF BCOM

B.Com program will demonstrate the ability to apply analytical skills to evaluate and interpret financial data, enabling them to make informed business decisions. Students will develop a strong foundation in accounting principles and practices, allowing them to prepare and analyze financial statements, manage financial records, and comply with regulatory requirements.

| Program Outcome | Program Outcome |
|------------------------|--|
| Number | |
| PO1 | Ethical Awareness : Students will be equipped with a strong understanding of ethical principles and their application in the business environment, enabling them to make responsible and morally sounddecisions. They will adhere to professional standards, demonstrate integrity, and uphold the principles of honesty, transparency, and fairness in all aspects of their business practice. |
| PO2 | Financial Management: Graduates will acquire knowledge and skills in financial management, enabling them to analyse investment opportunities, assess risks, and develop strategies to optimize financial resources in an organisation. B.Com course will demonstrate a comprehensive understanding of core business concepts, principles, and theories related to various functional areas such as accounting, finance, marketing and management. |
| PO3 | Entrepreneurial Mind-set: Students will develop an entrepreneurial mind-set, including the ability to identify business opportunities, assess their feasibility, and create innovative solutions for new ventures. Students will be prepared for a wide range of employment opportunities in diverse sectors of the economy, including corporate organizations, government agencies, non-profit organizations, and entrepreneurial ventures. They will have the necessary knowledge, skills, and attributes to contribute effectively to the business world. |
| PO4 | Teamwork and Leadership : Students will develop teamwork and leadership skills, enabling them to collaborate effectively withothers, lead diverse teams, and contribute to the achievement of organizational goals. They will understand the dynamics of team interactions and be capable of contributing positively to team goals and outcomes. |

| PO5 | Global Business Perspective: Graduates will gain an understanding of global business practices, including international trade, finance, and cultural considerations, enabling them to operate in a globalized business environment. |
|------|---|
| PO6 | Professional Development: Students will develop a commitment to lifelong learning and professional development, actively seeking opportunities to enhance their knowledge and skills in the field of commerce and related areas. |
| PO7 | Business Knowledge: BCom graduates acquire a solid foundation in business principles, including economics, marketing, accounting, finance, management, business law, and organizational behaviour. |
| PO8 | Networking Opportunities: BCom programs enable students to grab networking opportunities through internships, industry partnerships, and alumni connections, helping graduates build valuable professional relationships. |
| PO9 | Career Preparation: The program will prepare students for various career paths, including roles in finance, accounting, marketing, human resources, supply chain management, and more. |
| PO10 | Continuing Education: BCom program can serve as a stepping stone for further education, such as pursuing a Master's in Business Administration (MBA) or |

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FOUR YEARS UNDER GRADUATE PROGRAMME (FYUGP)

Course Outcomes (NEP)

Course Objectives of B.Com (As Per NEP-2020)

| COURSE | SEMESTER | COURSE TITLE | CREDI | OBJECTIVES/OUTCOMES |
|-----------|----------|-------------------------------|-------|---|
| UMJAFT101 | Ist | Financial Accounting | 4 | To impart conceptual knowledge of financial accounting and also skill for recording business transaction. OUTCOME 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. Prepare departmental profit and loss account and balance sheets. Have deeper understanding of branch accounts with various methods of preparing branch accounts. Know accounting treatment of consignment in the books of consignor and consignee and develop conceptual skill of different methods of maintaining joint venture accounts. Demonstrate proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses. |
| UMIBST101 | Ist | Fundamentals of Management | 4 | To provide fundamental knowledge about business management and develop skills for the application of managerial practices. OUTCOMES Understand the nature, scope and types of business organisation. Know contributions of eminent personalities in the field of management. Explain managerial functions such as |

Course Objectives of B.Com

| | | | | planning, organizing and directing. |
|-------------|------|--------------------------------------|---|---|
| | | | | Comprehend the controlling function of management and analyse it's relationship with planning function. |
| SEBCT101 Is | at . | Computer Application in Business - I | 2 | To provide computer skills and knowledge for commerce students and to enhance the students understanding of usefulness of information technology tools for business operations. OUTCOMES Understand the various concepts and terminologies used in computer networks internet. Handle word document creation for communication. Acquire skills to create and make good presentation. |
| UMDECT103 | Ist | Introduction to Micro Economics | 4 | To provide the students a thorough understanding and knowledge of basic microeconomics and markets forces of demand and supply and their elasticity as well as theories of consumer demand. It laid emphasis on the theory of microeconomics to demand and supply and consumer equilibrium. |
| UAEENT105 | Ist | Communication English-I | 3 | To provide the students with an ability to build and enrich their communication skills by making them familiar with different types of communication and to help the students attain high level proficiency in all the four language skills. |
| UVAUIT101 | Ist | Understanding India | 2 | To make student aware of the trajectories of historical and cultural development of India and the making of unity in diversity. To understand the major forms and phases of the phases |

Course Objectives of B.Com

| | | | | freedom struggle. To make student aware of the region contributors to our struggle for independence. To familiarize students with the process of constitutional developments and its emergence as one of the largest comocratic state in the world. To make student aware of the major contributions of India to world civilization in the field of science and technology. |
|-----------|-----|-------------------------------------|---|--|
| UVAEVT102 | Ist | Environmental Science and Education | 2 | To create pro-environmental attende and behavioral pattern in student community and society to create sustainable lifestyle and awareness on various environmental issues. OUTCOME To inculcate a critical thinking on various dimensions of environment through knowledge, skill, critical thinking and problem solving. |

| COURSE CODE | SEMESTER | COURSE TITLE | CREDIT | OBJECTIVES/OUTCOMES |
|----------------|----------|---------------------------------------|--------|---|
| UMJBCT201 | 2nd | ADVANCED FINANCIAL ACCOUNTING | 4 | This course provides the students with a detailed knowledge of concepts, techniques and their application to develop ability and skills in practical work situation. After completing the course, the learner is expected to: |
| | | | | 1. learn accounting for hire purchase transactions; |
| | | | | 2. understand various terms used in royalty and prepare journal and ledger accounts in the books of lessor and lessee; |
| | | | | 3. develop an understanding of accounting of insolvency and laws governing settlement of insolvency accounts; and |
| | | | | 4. demonstrate proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses. |
| UMIBCT261 | 2nd | CORPORATE SOCIAL RESPONSIBILITY | 4 | Objective: The basic objective of this course is to provide fundamental knowledge about corporate social responsibility and to develop the skill required for practical implementation of CSR. Outcomes: After completing the course, the student shall be able to: 1. understand the nature and scope of CSR; 2. know understand the various theories and models in the field of CSR; 3. explain the various CSR regulations; and |
| | | | | 4. comprehend the measurement of CSR. |

| U | SEBCT201 2 | 2nd | COMPUTER APPLICATIONS IN BUSINESS- II | 2 | Objective: To provide computer skills and knowledge for commerce students and to enhance the students understanding of usefulness of information technology tools for business operations. Learning Outcomes: After completing the course, the learner is expected to: 1. be aware of the concepts regarding |
|---|------------|-----|---------------------------------------|---|--|
| | | | | | 2. aware the students about usage and functions of spreadsheet; and 3. enhancing the knowledge of students regarding Internet. |
| | UVAHWT204 | 2nd | Health and Wellness | 2 | To help understand the importance of a healthy lifestyle. To familiarize students about physical and mental health. To create awareness of various life style related diseases. To provide understanding of stress management. |
| | UVADTT-203 | 2nd | Digital Technology | 2 | To gain familiarity with digital technologies. To sensitize about role and significance of digital technology. To provide know how of communication & Networks. To bring awareness about the e-governance and Digital India initiatives. To provide familiarity with the emerging digital technologies. |

| | | | | COUTCOMES Knowledge about the digital paradigm. Realisation of importance of digital technology, digital financial tools, ecommerce. Know-how of communication and computer networks. Familiarity with the e-governance and Digital India initiatives. Understanding the latest digital technologies. |
|----------------|-----|-------------------------------------|---|---|
| UAEENT-205 | 2nd | Communication English-II | 3 | To develop the neutral accent of the students, improve their general standard of pronunciation and to inculcate potential skills in the learners to prepare them to deal with the exter4nal world in acollaborative manner, communicate effectively, take initiative, solve problems and demonstrate a positive work ethic so as to hold a good impression and positive impact. |
| UMDSTT- 204 | 2nd | Statistical Techniques for Research | 3 | Knowledge of Research Problem, sources of research problem. Ability to understand the usefulness of data collection, distinguish primary and secondary methods. Ability to distinguish between census and sampling study, reason for opting the sampling methods sampling and non-sampling error. Ability to deal with problem-based Karl Pearson's Correlation coefficient & Spearman's Rank Correlation Coefficient. |

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Course Outcomes (CBCS)

COURSE OUTCOMES OF B.COM

| SEMESTER | COURSE TOTAL | | and the same of th |
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| | Paralla Co | Translation of the last of the | OBJECTIVES the objective of this paper is to further the comprehension , reading, writing, speaking skills of the students through the exercises in language and literature, |
| 1 | Business organization and management | 6 | the basic objectives of this course is to provide fundamental knowledge about business management and organization. |
| 1 | Financial accounting | 6 | to impart conceptual knowledge of financial accounting and also skill for recording business transaction. |
| 2 | Advanced financial acounting | 6 | this course provides the students with a detailed knowledge of accounting principles, concepts, technic es and their application to develop an abil and skills in practical work |
| | 1 | Business organization and management Financial accounting Advanced financial | Business organization and management Financial accounting Advanced financial 6 |

| UBCTC212 | 2 | Contemporary | 6 | the basic objective of this course is to provide knowledge about contemporary issues in the business management and organization. |
|------------|---|---------------------------------------|---|---|
| UIISTS 201 | 2 | Environmental studies 2 | 2 | To make the students aware of and concerned about the environment and its associated problems, and which had the knowledge, skills, attitudes, motivation and commitment to work individually and collectively for the environment. |
| UBCTC303 | 3 | Indian contract act | 6 | the basic objective of this course is to provide knowledge about Indian contract act. |
| BCTC 302 | 3 | Corporate accounting | 6 | the content of the paper |
| BCTC 301 | 3 | Fundamental of business communication | 6 | to impart knowledge about basic communication to enable the students to think observe and express effectivel in this competitiv world. |
| T5304 | 3 | E-Commerce(SEC) | 4 | To provide knowledge to students about use of e commerce in the |

| UBCTS305 | 3 | | | day to day |
|-----------|---|--|---|---|
| UBCTS 306 | | Tax procedure and practice | 4 | business world. to impart knowledge of the lassic principles underlying the substantive provision of service tax and value added tax laws to the students. |
| | 3 | Computer application | 4 | to impart knowledge about database management system. |
| UBCTC401 | 4 | Business communication skills and development | 6 | this basic objective of this course is to develop the communication skills. |
| UBCTC402 | 4 | Direct tax laws | 6 | the basic objective of this course is to provide knowledge of basic concepts and practice of income tax to the students. |
| UBCTC403 | 4 | Corporate laws | 6 | the basic objectives of this course is to provide the knowledge of concepts of corporate laws to the students. |
| JBCTS 404 | 4 | Micro economics (SEC) | 4 | the objective of this course is to develop basic understanding about the economic conceptools and techniques for rational business |

| 1 | The state of the s | | | decisions. |
|-----------|--|-------------------------------|---|--|
| UBCTS 407 | 4 | computer application | | the objective of this course is to impart knowledge to students about web designing tools and techniques. |
| U8CTS501 | 5 | cost accounting | 4 | to familiarize the students with application of cost accounting techniques. |
| UBCTE503 | 5 | management of working capital | 6 | the basic objective of this course is to provide the knowledge of working capital management to the students. |
| UBCTE508 | 5 | statistics for managers | 6 | to develop an understanding of the basic statistical tools and their application in business, finance and economics. |
| IBCTE 509 | 5 | Indian partnership act | 6 | to equip the students with the concept and practices of Indian partnership act latest judgement. |
| BCTE510 | 5 | public finance | 6 | objective of the course is to enlighten students about the elements of public finances, element of fiscal systems, policy and fiscal techniques. |
| CTE601 | 6 | management | 4 | to impart knowledge about the use of financial, cost and data for the |

| UBCTE 602 | 6 | | | purpose of managerial planning, control and decision making |
|-----------|---|------------------------------------|---|--|
| | | multi national business finance | 6 | to equip students withtools and methods of analyzing related to international financial system, balance of payments and international financial markets, besides making than aware of mitigating forex risk. |
| UBCTE603 | 6 | business environment | 6 | to expose the students to various environment factors related to the business and to develop the skill required to take business decision at right time. |
| UBCTE605 | 6 | retail management | 6 | the objective of the course is to providing insights on retail operations so as to enable the students to become good retail planners and decision makers. |
| BCTE 606 | 6 | financial management | 6 | the objective of this course is to provide basic knowledge of concept, principles and practices of financial management. |

| UBCTEGO7 | 6 | | | |
|-----------|---|---|----|---|
| UBCTE 608 | | tax procedure and practice | 6 | to impart knowledge about the nature of taxes and their impact on Indian |
| | 6 | Industrial relation and labour laws | 6 | the course develops students knowledge and understanding of labour relations as well as essential labour laws governing terms and conditions of employment ,with particular reference to india. |
| UBCTE 611 | 6 | economic and commercial geography | 6. | to make the students of commerce aware about the relationship between the geographical factors and economic activities. |
| BCTEG12 | 6 | Indian economy | 6 | the course impart knowledge about major trends in economic Indicators and policy debates is india in the pos- independence period, with particular emphasis on paradigm shift and turning p |

