DayanandCollege,Hisar

AffiliatedtoGuruJambheshwarUniversityofScience&Technology,
Hisar Under DAV College Managing Committee, New Delhi
(AccreditedwithGrade'A'byNAAC)

Programme Outcome, ProgrammeSpecificOutcome, Course Outcome

PROGRAMME OUTCOMES, PROGRAM SPECIFIC OUTCOMES SESSION (2026-27)

Programme: B.Com.

Programme Outcomes:

- After completing Bachelor's in Commerce (B.Com.) program, students would gain a thorough understanding in the fundamentals of Commerce and Finance.
- Capability of the students to make decisions at personal and professional level will increase after completion of this course.
- The knowledge of different specializations in accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.
- This program could provide Industries, Banking sectors, Insurance companies, Financing companies, Transport agencies, Warehousing etc., well trained professionals to meet the requirements.

Program Specific Outcome:

- Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and react aptly when confronted with critical decision making.
- Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs.
- Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.
- Learners will be able to do higher education and advance research in the field of commerce and finance.

BACHLER OF COMMERCE

THREE YEAR DEGREE PROGRAMME

SEMESTER-I

Course Code	Learning outcomes
C24BCM101T (Fundamentals Of Management)	By the end of the course, students will be able to: • Define basic management principles, functions (planning, organizing, staffing, directing, controlling), and the evolution of management thought. • Explain the planning process and utilize logical frameworks to make effective business decisions under various scenarios. • Differentiate various types of organizational structures, authority relationships, and delegation processes used in modern businesses. • Compare major leadership styles and motivation theories to understand how managers guide teams and boost employee performance. • Identify standard control processes and tools used to monitor performance and correct deviations in a business environment.
C24BCM102T (Basic Accounting)	By the end of the course, students will be able to: • Define core accounting terms, principles, and the accounting cycle to explain how business transactions are recorded. • Apply double-entry bookkeeping rules to record financial transactions in journal entries, ledgers, and subsidiary books. • Construct a trial balance, profit and loss account, and balance sheet for sole proprietorships following standard accounting formats. • Calculate depreciation using standard methods and reconcile bank statements to identify cash discrepancies.

	• Interpret basic financial statements to evaluate the financial performance and position of a business entity.
C24BCM103T (Business Economics-I)	By the end of the course, students will be able to: • Explain basic microeconomic concepts, the nature and scope of business economics, and how economic theories apply to business decision-making. • Calculate and interpret demand elasticity, analyze consumer behavior using utility and indifference curve analysis, and forecast future product demand. • Examine the laws of production (returns to scale) and analyze short-run and long-run cost curves to optimize business efficiency. • Compare pricing and output decisions under perfect competition, monopoly, monopolistic competition, and oligopoly markets. • Discuss profit-maximization models, risk and uncertainty in business, and basic capital budgeting concepts related to investment decisions.
C24MIC103T (Organisational Behaviour)	By the end of the course, students will be able to: • Define the basic concepts, scope, and significance of Organizational Behaviour in modern business environments. • Examine how individual attributes like personality**,** perception**,** attitudes**,** and learning influence workplace performance • Evaluate the stages of group development, team-building processes, and various leadership styles used to motivate teams. • Identify the impact of organizational culture, power dynamics, and effective strategies for conflict resolution and stress management. • Apply behavioral theories to solve practical workplace problems, improve communication, and enhance overall organizational productivity**.**
C24MDC106T (E-Commerce)	By the end of the course, students will be able to: • Define electronic commerce, trace its evolution, and distinguish between traditional commerce and e-commerce models. • Identify and explain major e-commerce business models including Business-to-Consumer (B2C), Business-to-Business

<table>
<tr><td></td><td>(B2B), Consumer-to-Consumer (C2C), and emerging mobile commerce trends.
Describe various digital payment methods, online banking, electronic wallets, and the mechanics of secure financial transactions over the internet.
Identify common cybersecurity threats (like hacking and phishing) and understand basic legal regulations, privacy issues, and cyber laws governing online business.
Explain online marketing strategies, social media advertising, search engine optimization (SEO), and Customer Relationship Management (CRM) in a digital environment.</td></tr>
<tr><td>C24MDC106 P (E-Commerce Lab)</td><td>By the end of the course, students will be able to:
Define electronic commerce, trace its evolution, and distinguish between traditional commerce and e-commerce models.
Identify and explain major e-commerce business models including Business-to-Consumer (B2C), Business-to-Business (B2B), Consumer-to-Consumer (C2C), and emerging mobile commerce trends.
Describe various digital payment methods, online banking, electronic wallets, and the mechanics of secure financial transactions over the internet.
Identify common cybersecurity threats (like hacking and phishing) and understand basic legal regulations, privacy issues, and cyber laws governing online business.
Explain online marketing strategies, social media advertising, search engine optimization (SEO), and Customer Relationship Management (CRM) in a digital environment.</td></tr>
<tr><td>C24SEC102T (Modern Advertising Tools)</td><td>By the end of the course, students will be able to:
Explain the shift from traditional media to modern digital advertising tools and platforms.
Utilize social networking sites, influencer marketing, and basic content creation for brand visibility.
Describe the core concepts of Search Engine Optimization (SEO) and Pay-Per-Click (PPC) advertising.
Measure and interpret basic digital advertising performance indicators like click-through rates (CTR) and user engagement.
Identify legal regulations and ethical guidelines governing digital advertisements and consumer privacy.</td></tr>
<tr><td>C24SEC102P (Modern</td><td>By the end of the course, students will be able to:</td></tr>
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Advertising Tools Lab)	• Understand the core concepts, trends, and shifts from traditional to modern digital advertising tools. • Apply basic copywriting and visual design principles to create engaging marketing content. • Utilize popular social media platforms and basic digital design tools (like Canva or ad managers) to build practical ad mockups. • Analyze fundamental campaign performance metrics such as reach, impressions, and engagement rates. • a mini advertising portfolio or campaign project using a combination of modern digital tools.

SEMESTER-II

Course Code	Learning outcomes
C24BCM201T (Indian Financial System)	By the end of the course, students will be able to: • Define and explain the core components, significance, and classification of the Indian Financial System • Distinguish between the operations, instruments, and functions of money markets and capital markets (including primary and secondary markets. Understand the setup, roles, and functional mechanism of banking and non-banking financial institutions. • Analyze the primary and secondary functions of commercial banks and their role in economic development. • Explain the organizational setup, objectives, and policy roles of apex regulatory bodies like the Reserve Bank of India (RBI) and SEBI. • Identify modern financial services like leasing, factoring, and venture capital within the Indian market ecosystem.
C24BCM202T (Advance Accounting)	By the end of the course, students will be able to: • Record and report complex financial transactions in line with current accounting principles and standards. • Construct accurate final accounts and financial statements for sole proprietorships, partnerships, and non-profit organizations. Compute calculations and journalize entries for partnership admission, retirement, death, and dissolution, including the piecemeal distribution of cash.

	Maintain books of accounts and prepare statements for specialized fields such as branch accounts, consignment transactions, and hire-purchase systems. Interpret accounting records and evaluate the financial health of business entities using practical problem-solving techniques.
C24BCM203T (Business Economics II)	By the end of the course, students will be able to: • Explain the features, price determination, and output decisions under perfect competition, monopoly, monopolistic competition, and oligopoly • Apply various pricing methods and strategies used by businesses in real-world competitive environments. • Examine the theories of distribution relating to rent, wages, interest, and profit in a business economy. • Discuss the basic concepts of welfare economics, social welfare functions, and Pareto optimality. • Interpret key macroeconomic aggregates like national income, inflation, and business cycles and their impact on firm-level decision-making.
C24MIC203T (Basic Of Digital Marketing)	By the end of the course, students will be able to: • Define core digital marketing concepts, terminology, and the shift from traditional to digital marketing. • Identify how digital platforms influence modern consumer decision-making and purchasing journeys. • Utilize major social media channels (like Facebook, Instagram, and LinkedIn) for basic brand promotion and audience engagement. • Explain the fundamentals of Search Engine Optimization (SEO), pay-per-click advertising, and content creation. • Measure basic digital marketing metrics and Key Performance Indicators (KPIs) to assess campaign effectiveness

C24MDC206T (Negotiation and Conflict Management)	By the end of the course, students will be able to: • Define conflict, identify its root causes, and recognize different types of conflict in personal and business settings. • Examine how communication barriers, cultural differences, and competing interests trigger disputes in modern organizations. • Demonstrate fundamental negotiation tactics, including distributive and integrative approaches, to reach win-win agreements. • Utilize basic mediation, persuasion, and active listening techniques to de-escalate tensions and solve everyday workplace problems. • Manage personal emotions, handle stress, and maintain professional relationships during challenging discussions.
C24MDC206P (Negotiation and Conflict Management Lab)	By the end of the course, students will be able to: • Identify the basic causes, types, and stages of conflict in personal and professional settings. • Demonstrate active listening, verbal clarity, and emotional awareness during peer interactions and role-play exercises. • Apply fundamental distributive (win-lose) and integrative (win-win) negotiation techniques through simulated business scenarios • Analyze everyday workplace disagreements and select appropriate problem-solving or mediation approaches to reach mutually beneficial agreements.
C24SEC202T (Business Communication Skills)	By the end of the course, students will be able to: • Explain the core concepts, process, and importance of effective communication in a modern business environment. • Draft clear, concise, and professional business letters, emails, memos, and routine reports. • Deliver confident workplace presentations, participate in group discussions, and practice active listening. • Recognize physical, psychological, and organizational barriers to communication and apply practical solutions to fix them. • Use digital communication tools correctly and maintain

	appropriate professional behavior in a corporate setting. .

SEMESTER-III

Course Code	Learning outcomes
C24BCM301T (Business Statistics)	By the end of the course, students will be able to: • Explain the fundamental concepts, scope, and applications of business statistics in business decision-making. • Apply techniques of data collection, classification, tabulation, and graphical presentation to organize and interpret business data. • Calculate and interpret measures of central tendency, dispersion, skewness, and kurtosis for business data analysis. • Analyze the relationship between variables using correlation and regression techniques to support business decisions. • Apply index numbers and time series analysis to evaluate business trends and economic changes. • Use probability concepts and basic statistical tools for solving business problems and making informed managerial decisions.
C24BCM302T (Corporate Accounting)	By the end of the course, students will be able to: • Explain the concepts, principles, and legal provisions governing corporate accounting and financial reporting. • Prepare and present financial statements of companies in

	accordance with the applicable provisions of the Companies Act and relevant accounting standards. • Account for the issue, forfeiture, and reissue of shares and debentures, including the redemption of preference shares and debentures. • Prepare accounts relating to profit prior to incorporation, underwriting of shares, and valuation of goodwill and shares in corporate entities. • Prepare accounts for the internal reconstruction and liquidation of companies by applying appropriate accounting procedures. • Analyze and interpret corporate financial statements to assess the financial performance and position of companies for business decision-making.
C24BCM303T (Business Law)	By the end of the course, students will be able to: • Explain the fundamental principles of business law and the legal framework governing commercial transactions. • Interpret the provisions of the Indian Contract Act and apply them to solve business and contractual issues. • Analyze the legal aspects of contracts relating to indemnity, guarantee, bailment, pledge, agency, and sale of goods. • Apply the provisions of business laws governing negotiable instruments and consumer protection in practical business situations. • Evaluate legal rights, duties, liabilities, and remedies available to parties in commercial transactions and business disputes. • Demonstrate ethical and legally compliant decision-making by applying business law principles in organizational and commercial contexts.
C24MIC303T (Fundamental of Startup and Entrepreneurship Development)	By the end of the course, students will be able to: • Explain the concepts, characteristics, and significance of entrepreneurship and startups in economic and social development.

	• Identify entrepreneurial opportunities through creativity, innovation, market analysis, and problem-solving techniques. • Develop a feasible business model and prepare a basic business plan for a startup venture. • Analyze the legal, financial, and institutional support systems available for startups, including funding sources and government initiatives. • Evaluate the challenges, risks, and ethical responsibilities involved in establishing and managing entrepreneurial ventures. • Demonstrate entrepreneurial competencies by applying startup management principles to design sustainable and innovative business ventures.
C24MIC303P (Fundamental of Startup and Entrepreneurship Development Project)	By the end of the course, students will be able to: • Discover viable business opportunities by analyzing market gaps, local consumer needs, and emerging industry trends. • Design a basic Business Model Canvas to map out customer segments, value propositions, and revenue streams for a new venture. • Create a foundational, structured startup project report including basic financial estimates and marketing strategies. • Demonstrate effective communication and presentation skills by pitching a business concept to potential evaluators or mock investors. • Evaluate the legal, financial, and operational viability of a small-scale business idea in the current economic environment.
C24SEC302T (Investment Planning Skills)	By the end of the course, students will be able to: • Identify various investment avenues, including equity shares, mutual funds, bonds, government securities, and real estate. • Apply basic financial tools and analytical techniques to assess the risk, return, and performance of individual financial assets.

	• Construct a diversified and balanced investment portfolio tailored to specific financial goals and risk tolerance levels. • Recognize the impact of taxation on various investments and navigate the regulatory guidelines set by bodies like SEBI and RBI. • Formulate practical financial plans and wealth management strategies for individuals across different life stages.
Foundation of Emotional Intelligence and strategic Thinking()	By the end of the course, students will be able to: • Define the meaning, models, and key components of emotional intelligence (EI) including self-awareness, self-regulation, motivation, empathy, and social skills. • Examine personal emotions, triggers, and behavioral patterns to manage stress and respond constructively in academic and professional environments. • Demonstrate empathy and active listening to understand diverse perspectives and cultural dynamics in a business setting. • Apply emotional intelligence principles to lead teams, negotiate effectively, and resolve workplace conflicts collaboratively. • Design personal strategies for emotional balance, adaptability, and ethical decision-making to boost long-term career success.

ESTERSEM-IV

Course Code	Learning outcomes
C24BCM401T (Business Environment)	By the end of the course, students will be able to: • Understand the concept, nature, and significance of the business environment, including internal and external factors that shape business decisions. • Evaluate the impact of India's economic policies, industrial policies, fiscal measures, and monetary policies

	on commercial organizations. • Examine key regulatory legislations governing Indian business operations, such as consumer protection, competition laws, and environmental regulations. • Appraise the influence of socio-cultural values, business ethics, and corporate social responsibility (CSR) on sustainable corporate practices. • Analyze the dynamics of the global economic environment, foreign direct investment (FDI), multinational corporations (MNCs), and international trade bodies like the WTO.
C24BCM402T (Cost Accounting)	By the end of the course, students will be able to: • Explain basic cost terms, elements of cost (material, labor, overheads), and the preparation of a cost sheet to determine total and per-unit costs. • Apply methods of pricing material issues (FIFO, LIFO, Weighted Average) and maintain inventory control through stock levels and Economic Order Quantity (EOQ). Calculate employee wages, incentive plans, and the allocation, apportionment, and absorption of overhead costs. • Prepare accounts for specific costing methods like Job Costing, Batch Costing, Process Costing, and Operating (Service) Costing. • Analyze decision-making problems using Cost-Volume-Profit (CVP) analysis, break-even analysis, and variance analysis under standard costing.
C24BCM403T (Company Law)	By the end of the course, students will be able to: • Define the concept, features, and lifting of the corporate veil, and distinguish between different types of companies under the Companies Act. • Analyze the contents, importance, and legal effects of foundational documents like the Memorandum of Association (MoA) and Articles of Association (AoA), along with the doctrine of ultra vires and indoor management. • Understand the legal framework for raising capital, procedures for share allotment, transfer, transmission, and

	the rights and duties of shareholders and debenture holders. • Identify the legal provisions regarding the appointment, powers, duties, and removal of company directors and key managerial personnel. • Comprehend the procedures for calling valid company meetings, drafting resolutions, and understanding the legal process of corporate insolvency and winding up.
C24VOC403T (Goods And Service Tax)	By the end of the course, students will be able to: • Define indirect taxation and explain the constitutional background and evolution of GST in India. • Distinguish between Central GST (CGST), State GST (SGST), and Integrated GST (IGST). • Identify the nature of supply as intra-state or inter-state. • Calculate the exact taxable value of goods and services according to GST valuation rules. • Explain the rules and eligibility conditions for claiming Input Tax Credit. • Apply the ITC mechanism to reduce tax liability on final products. • Describe the step-by-step procedure for obtaining GST registration. • Draft valid tax invoices, debit notes, credit notes, and e-way bills.
C24VOC403P (Goods And Service Tax Lab)	By the end of the course, students will be able to: • Explain the core concepts of GST and execute the online procedure for taxpayer registration and profile management. • Calculate the net taxable value of supply, apply correct tax rates, and determine Input Tax Credit (ITC) eligibility and utilization. • Prepare and file standard monthly and quarterly returns, including GSTR-1 and GSTR-3B, using practical portals or simulations. • Create compliant tax invoices, credit-debit notes, and generate e-way bills for the seamless movement of goods. • Process electronic cash and credit ledger entries, manage

	reverse charge mechanism (RCM) liabilities, and navigate composition levy rules.

SEMESTER-V

Course Code	Learning outcomes
C24BCM501T (Fundamentals of Stock Market)	By the end of the course, students will be able to: • Understand the basic concepts and functioning of the stock market. • Explain the role and functions of stock exchanges and SEBI. • Understand the process of trading and settlement of securities. • Analyze stocks using basic fundamental and technical analysis. • Understand the importance of diversification and portfolio management.
C24BCM502T (Management Accounting)	By the end of the course, students will be able to: • Understand the basic concepts, objectives, and functions of management accounting. • Apply management accounting techniques for effective decision-making. • Analyze financial information for planning and controlling business operations. • Prepare and interpret budgets for managerial planning and control. • Use standard costing techniques for cost control and performance evaluation.
C24BCM503T (Income Tax Law and Practice)	By the end of the course, students will be able to: • Understand the basic concepts and provisions of Income Tax Law in India. • Determine the residential status of an assessee for tax purposes. • Compute income under different heads of income.

	• Identify taxable and exempt incomes under the Income Tax Act. • Calculate deductions and taxable income as per applicable provisions. • Apply provisions related to assessment, filing of returns, and payment of taxes.
C24VOC503T (Computerized accounting system)	By the end of the course, students will be able to: • Understand the concept and importance of computerised accounting system. • Explain the features and applications of accounting software. • Create and maintain accounts, ledgers, groups, and company records electronically. • Record and process accounting transactions using computerized accounting software. • Prepare and maintain digital books of accounts and financial statements. • Generate reports such as trial balance, profit and loss account, and balance sheet.

SEMESTER-VI

Course Code	Learning outcomes
C24BCM601T (Income tax law and administration)	By the end of the course, students will be able to: • Understand the basic concepts and provisions of Income Tax Law and administration. • Determine the residential status and tax liability of different assessees. • Compute taxable income under various heads of income. • Apply relevant deductions, exemptions, and provisions for computation of total income. • Calculate the income tax liability of individuals and other assessee. • Understand the procedures for assessment, filing of returns, and payment of income tax. • Explain the provisions relating to TDS, advance tax, and t

	ax collection.
C24BCM602T (Human resource management)	By the end of the course, students will be able to: • Understand the concepts, objectives, and functions of Human Resource Management. • Explain the process of human resource planning and recruitment. • Apply appropriate methods of selection, training, and employee development. • Understand performance appraisal and employee performance management techniques. • Explain various methods of compensation and employee benefits. • Understand employee motivation, job satisfaction, and retention strategies.
C24BCM603T (Financial Management)	By the end of the course, students will be able to: • Understand the concepts, objectives, and scope of financial management. • Apply the principles of time value of money in financial decisions. • Analyse investment proposals using capital budgeting techniques. • Understand the concepts and determinants of cost of capital. • Evaluate different sources of finance and capital structure decisions. • Analyse the relationship between risk and return in financial decisions. • Apply techniques for managing cash, receivables, and inventory efficiently.
C24MIC603T (Marketing Management)	By the end of the course, students will be able to: • Understand the concepts, objectives, and functions of marketing management. • Explain the marketing environment and its impact on business decisions. • Understand consumer behaviour and factors influencing buying decisions. • Apply the principles of market segmentation, targeting, and positioning.

	• Analyse the elements of the marketing mix and their applications. • Explain pricing methods and factors affecting pricing decisions.
C24VOC603T (Application of Artificial intelligence(AI) in Business)	By the end of the course, students will be able to: • Understand the basic concepts, applications, and significance of Artificial Intelligence in business. • Identify the use of AI in various business functions and processes. • Apply AI tools for business communication, data analysis, and decision-making. • Understand the role of AI in marketing, customer service, and sales management. • Analyse the applications of AI in finance, accounting, and risk management. • Evaluate the benefits, limitations, risks, and challenges of AI adoption in business. • Apply AI-based solutions to improve business efficiency, productivity, and innovation.