## J.S.M. College, Alibag, Raigad Department of Commerce Course and program outcome

## F.Y.B. Com- Subjects and Learning Outcomes- 2020-2021

## Subjects: Semester I and Semester II

- 1. Accountancy and Financial Management
- 2. Commerce
- 3. Business Economics
- 4. Business Communication
- 5. Environmental Studies
- 6. Foundation Course
- 7. Mathematical and Statistical Techniques

## Semester I

Sr. No.	Subject Name* Program Code Course Code	Learning Outcomes
1	Accountancy and Financial Management 2C00141 UBCOMFSI.1	<ul> <li>The curriculum enriches the students' knowledge on passing journal entries and preparing respective ledger accounts</li> <li>Identify and interpret accounting information to inform users and make decisions.</li> <li>Apply critical thinking skills by identifying and analysing accounting issues using relevant accounting frameworks.</li> <li>Analyse financial and contextual information to make decisions, estimate costs and determine tax implications audit risk, and engagement procedures.</li> </ul>
2	Commerce 2C00141 UBCOMFSI.2	<ul> <li>It is expected that the learners become fully conversant with the aspects of business, elements of business environment, entrepreneurship and setting up of business unit.</li> <li>Learners appreciate the importance of business in a developing economy.</li> <li>Learners consider entrepreneurship as a career option.</li> </ul>



*	Business Economics 2C00141 UBCOMFSI.3	<ul> <li>Students would know about the market economy and its composition.</li> <li>Students would know about the basic tools and principles used in the marketeconomy with respect to production analysis and economies of scale.</li> <li>Students would learn about various cost concepts and it's behavior in the short and long run.</li> <li>Students would be aware of rational decision making.</li> </ul>
4	Business Communication  2C00141  UBCOMFSI.4	On completion of the course, the learnerwill have the skill and knowledge of:  • Various types of oral, written and digital communication modes  • Effective business writing  • Effective presentations  • Effective interpersonal communication  • Communication that maximizes team effectiveness  • Soft skills and employability skills  • Communication that makes effective personality.
5 +	Environmental Studies 2C00141 UBCOMFSI.5	<ul> <li>The successful completion of the course will create an environmental awareness among Commerce students.</li> <li>It will make students aware about various environmental factors and their relation to the field of Commerce.</li> <li>The course will highlight functional and spatial links between environment, economy and society.</li> <li>The course will create an insight into various environmental issues at</li> <li>various levels and environmental movements towards making environment sustainable.</li> </ul>
6	Foundation Course 2C00141 UBCOMFSI.6.1	<ul> <li>The successful completion of coursewill enable the learner to understandfactual aspects of Indian society.</li> <li>It will help create awareness and empathy among learners about various issues faced by youth.</li> <li>It will help ingrain sense of social responsibility and participatory approval towards society.</li> </ul>
7	Mathematical and Statistical Techniques 2C00141	<ul> <li>The students would get to know about the usage of permutations and combinations in different arrangements and selections</li> <li>The students would be able to understand the concepts of Linear Programming, technique to formulate LPP and</li> </ul>

	UBCOMFSI.7	geometrical concepts to solveLPP
		<ul> <li>The students would be able to understand different</li> </ul>
		measures of Central Tendencies, their merits, demerits
		and acquire the skill of calculating different measures
	n'ila	of Central Tendencies and Dispersion
		• The students would be able to understand the concepts of
	· · ·	Probability, Events, Algebra of Events, Theoremson
		Probability and calculation of Probability, Calculation of
*		Expectation
	110	and Variance of a random variable.



Head,
Department of Commerce

Sr. No.	Subject Name Program Code Course Code	Learning objectives
1	Accountancy and Financial Management	The curriculum enriches the students' knowledge on passing journal entries and preparing respective ledger accounts
	2C00142 UBCOMFSII.1	<ul> <li>Identify and interpret accounting information to inform users and make decisions.         Apply critical thinking skills by identifying and analysing accounting issues using relevant accounting frameworks         </li> <li>financial and contextual information to make decisions, estimate costs and determine tax implications, audit risk, and engagement procedures</li> </ul>
2	Commerce 2C00142 UBCOMFSII.2	<ul> <li>It is expected that the learners acquaintthemselves with the opportunities and challenges in the services sector.</li> <li>The learners are expected to develop skills relating to marketing of services.</li> </ul>
3	Business Economics 2C00142	<ul> <li>Students would understand the functioning of the ideal market structures of perfect competition and monopoly.</li> <li>Students would learn the working of Monopolistic</li> </ul>
,	UBCOMFSII.3	<ul> <li>Competition and Oligopolymarkets.</li> <li>Students would learn how pricing methods are used in the business world.</li> <li>Students would acquire knowledge of the different techniques of investmentappraisal.</li> </ul>
4	Business Communication	On completion of the course, the learner will have the skill and knowledge of:  • Various types of oral, written and digital
•	2C00142 UBCOMFSII.4	communication modes  • Effective business writing  • Effective presentations  • Effective interpersonal communication  • Communication that maximizes team effectiveness  • Soft skills and employability skills
5.	Environmental Studies  2C00142  UBCOMFSII.5	<ul> <li>Communication that makes effective personality.</li> <li>The successful completion of the coursewill create an environmental awareness among Commerce students.</li> <li>It will make students aware about various environmental factors and their relation to the field of Commerce</li> <li>The course will highlight functional and spatial links between environment, economy and society.</li> <li>The course will create an insight into various</li> </ul>

		environmental issues at various levels and environmental movements towards making environment sustainable.
6	FoundationCourse  2C00142  UBCOMFSII.6.1	<ul> <li>The successful completion of the coursewill help learners to understand the impact of globalization on Indian Economy.</li> <li>It will create awareness about the current status and Human Rights.</li> <li>It will help learners to understand the cause and effect relationship with respect to stress and conflict thus enabling them to cope up with growing anxiety and stress in society.</li> </ul>
7	Mathematical and Statistical Techniques	• The students would be familiar with the concepts of Functions, Derivatives and their applications in
*	2C00142 UBCOMFSII.7	<ul> <li>Economics &amp; Commerce. The students would be able to calculate Marginal Cost, Marginal Revenue, Elasticity of Demand, Maxima and Minima</li> <li>The students would get to know about theusage of Simple interest, Compound Interest, Annuity and calculation of EMI, present value and future value</li> <li>The students would be able to understandthe concepts of Bivariate Linear Correlation &amp; Regression Analysis, Calculation of correlation coefficient by different methods and its interpretation, Estimation of values using Regression Analysis.</li> <li>The students would be able to understanddifferent concepts of Time Series and Index Numbers, 'Estimation of Trend and Seasonal Component, Calculation of different types of Index Numbers</li> </ul>
*		• The students would be familiar with the concepts of Elementary Probability Distributions such as Binomial, Poissonand Normal Distribution and calculation of Probabilities of these distributions.



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