

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

S.Y.B. Com- Subjects and Learning Outcomes- 2020-2021

Subjects: Semester III and Semester IV

1. Accountancy and Financial Management
2. Business Economics
3. Business Law
4. Commerce
5. Foundation Course
6. Financial Accounting and Auditing-Introduction to Management Accounting
7. Skill Enhancement Courses
 - a) Advertising
 - b) Company Secretarial
 - c) Co-operation

SEMESTER III

Sr. No.	Subject Name Program Code Course Code	Learning Outcome
1	Accountancy and Financial Management III 2C00143 UBCOMFSIII.1	<ul style="list-style-type: none">• Learners are acquainted with theoretical as well as practical aspects of accounting of the Partnership Firms with respect to admission, retirement, death of Partner/s.• Learners are acquainted with the process of payment of liabilities of the Partnership Firm upon its dissolution.• Learners are acquainted with the accounting of conversion of Partnership Firm into a Limited Liability Partnership.• Learners are acquainted with the accounting of conversion of Partnership Firm into a Limited Company.



2	<p>Business Economics-III</p> <p>2C00143</p> <p>UBCOMFSIII.4</p>	<p>On successful completion of the course, students should be able to</p> <ul style="list-style-type: none"> • Demonstrate an understanding of the nature of key macroeconomic variables. • Understand the tenets of Keynesian Economics and apply the tenets through the aggregate demand and supply model • Understand the key elements of, and problems created by, macroeconomic shocks. • Define and Analyse the determinants of business cycles, long run economic growth, unemployment, inflation.
3	<p>Business Law I</p> <p>2C00143</p> <p>UBCOMFSIII.7</p>	<ul style="list-style-type: none"> • Learner will understand the Indian contract act and importance of Contract act. • Learners should able to file RTI forms and E-Contract Forms. • Students will have a complete understanding of The Negotiable Instruments Act • This can help students to learn banking regulation and IRDA.
4	<p>Commerce III</p> <p>2C00143</p> <p>UBCOMFSIII.3</p>	<ul style="list-style-type: none"> • Learners are expected to know the meaning of management, evolution of management thoughts and be able to compare ancient and modern management approach. • Learners are expected to apply the process of Planning in day-to-day activities. They should be able to use Decision Making Techniques while making decisions. • Learners are expected to understand the bases of departmentation in various companies. • They should also understand the importance of motivation and leadership with proper controls. • Learners are expected to know the challenges faced by managers in the changing environment.
5	<p>Foundation Course-III</p> <p>2C00143</p> <p>UBCOMFSIII.6.1</p>	<ul style="list-style-type: none"> • The successful completion of course will enable the learner to understand the remedial measures taken to address human right issues. • It will help create awareness and empathy among learners about various issues faced by marginalized sections of society. • It will help ingrain social responsibility and participatory approval towards society.



6	<p>Financial Accounting and Auditing- Introduction to Management Accounting I</p> <p>2C00143</p> <p>UBCOMFSIII.2.1</p>	<ul style="list-style-type: none"> • Learners are acquainted with the various methods and their importance in analyzing the financial statements of an entity • Learners are acquainted with the various ratios used in financial statements analysis by a stakeholder in a decision making process about an entity. • Learners are acquainted with the knowledge and ability to understand and estimate the working capital requirements of different types of entities. • Learners are acquainted with the knowledge and ability to use various capital budgeting techniques in a decision making process.
7	<p>Advertising – I</p> <p>2C00143</p> <p>UBCOMFSIII.5.01</p>	<ul style="list-style-type: none"> • Students are expected to know the meaning of advertising and its importance to brand building. • They are also expected to get empowered as consumers and learn how to bring accountability to advertising. • Students learn about the emergence of media as well as study about the technological advancements/ growth of media industry in India. • To explain the different forms of advertising and stimulate interest among students on the new trends in advertising.
8	<p>Company Secretarial Practice – I</p> <p>2C00143</p> <p>UBCOMFSIII.5.07</p>	<ul style="list-style-type: none"> • The learners need to know the growing need for Governance professionals in India • The learners discuss and form opinion about corporate governance practices in India • The learners emerge as able service providers by recognizing the requirements of various stakeholders • The learners become conversant with the process of liaising, arbitration and conciliation • The learners get motivated to become secretarial auditors • The learners should have a complete understanding about various documents and its importance.



9	Co-Operation-I 2C00143 UBCOMFSIII.5.09	<ul style="list-style-type: none"> • Students are expected to know the meaning of Co-operation and its importance, Role of Co-operation in Economic Development • Students are expected to know structure and organization of co-operation • The learners should have a complete understanding about problems of co-operative banking in India.
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SEMESTER IV

Sr. No.	Subject Name Program Code Course Code	Learning Outcome
1	Accountancy and Financial Management IV 2C00144 UBCOMFSIV.1	<ul style="list-style-type: none"> Learners are acquainted with the basic terms used in company accounts. Learners are acquainted with the theoretical and practical aspects of issue, conversion and redemption of preference shares. Learners are acquainted with the theoretical and practical aspects of issue, conversion and redemption of debentures. Learners are acquainted with the accounting of ascertainment and treatment of Profit Prior to Incorporation.
2	Business Economics-IV 2C00144 UBCOMFSIV.4	<p>On successful completion of the course, students should be able to</p> <ul style="list-style-type: none"> Demonstrate a good understanding of the fiscal framework for taxing and spending and of fiscal policy principles. Understand and discuss the revenue, expenditure, and debt patterns of modern governments. Discuss the efficiency and distributional effects of taxation. Describe the government budget
3	Business Law II 2C00144 UBCOMFSIV.7	<ul style="list-style-type: none"> Students will learn different kinds of companies, various members of companies and understand Director. Learner should be able to file a complaint as a consumer. Students will learn Consumer Protection Act and LODR and also IT Act and will understand importance of Consumer Protection Act.
4	Commerce IV 2C00144 UBCOMFSIV.3	<ul style="list-style-type: none"> The learner is expected to understand the production process of industries and the inventory control techniques followed by them. The learner is expected to know the various Quality Management



		<p>processes and techniques adopted by companies.</p> <ul style="list-style-type: none"> • The learner is expected to have a complete understanding of all components of the Indian financial system. • The learner is expected to differentiate between different types of market players. • A desired outcome is that the learner is motivated to become more financially included by participating in financial markets
5	<p>Foundation Course–IV 2C00144</p> <p>UBCOMFSIV.6.1</p>	<ul style="list-style-type: none"> • The successful completion of the course will help learners to become aware of contemporary rights and their role in building a healthy society. • It will impart detailed knowledge about latest technologies, their applications and limitations. This will help in bringing a sense of responsibility with respect to usage of technology among learners. • It will help improve interpersonal and soft skills among learners to make them more suitable for professional life.
6	<p>Financial Accounting and Auditing- Auditing</p> <p>2C00144</p> <p>UBCOMFSIV.2.1</p>	<ul style="list-style-type: none"> • Learners are acquainted with the basics in auditing. • Learners are acquainted with the Audit Planning, Procedures and Documentation process in Auditing. • Learners are acquainted with the internal and statutory audit of special entities like Limited Liability Partnerships (LLPs), Co-operative Housing Societies, Co-operative Industrial (Commercial) Societies and Trusts. • Learners are acquainted with the various Auditing Techniques: Vouching & Verification of Incomes, Expenses, Assets and Liabilities
7	<p>Advertising II</p> <p>2C00144</p> <p>BCOMFSIV.5.01</p>	<ul style="list-style-type: none"> • Students are expected to analyse the themes for different ad campaigns and how communication models are used for this. • Student should be able to understand USP at a personal level as well as the subject oriented topic. • Students will develop the creative skills and will be motivated to think out-of-the-box. • Students are expected to get a clear idea on what an ad agency does and how they can make a career in advertising.



8	Company Secretarial Practice – II 2C00144 UBCOMFSIV.5.07-	<ul style="list-style-type: none"> • The learner is expected to have a complete understanding about the position of director. • The learner should be able to organize a corporate meeting with formalities. • The learner should open a Demat Account and able to do online trading. • The learner is expected to know about the winding up process and its reports to be prepared at that time.
9.	Co-operation- II 2C00144 UBCOMFSIV.5.09	<ul style="list-style-type: none"> • The learner is expected to have a complete understanding about administrative function of co-operative department. • Student should be able to understand Human resource development in co-operation. • Student should be able to understand challenges of co-operative sector.



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