S.P. Mandali's
R.A. Podar College of Commerce & Economics

F.Y.B.Com- Subjects and Learning Outcomes- 2018-19

Subjects: Semester I and Semester II

- **Accountancy and Financial Management**
- **Commerce**
- **Business Economics**
- **Business Communication**
- **Environmental Studies**
- **Foundation Course**
- **Mathematical and Statistical Techniques**

SEMESTER I-

Sr No.	Subject Name	Learning Objectives	Learning Outcomes
1	Accountancy and Financial Management	• To impart the knowledge of various accounting concepts, conventions, policies and related accounting standards to the learners. • To impart the knowledge to learners about accounting procedures, methods and techniques in solving problems and issues relating to various areas of accounting. • To acquaint learners with practical aspects of 'accounts writing' by giving them exposure to special areas of accounting such as Co-operative Housing Societies, Trust, Branches, Installment Sale, Lease Accounting, Single Entry, etc.	• The curriculum enriches the students' knowledge on passing journal entries and preparing respective ledger accounts • 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. • Analyse financial and contextual information to make decisions, estimate costs and determine tax implications, audit risk, and engagement procedures.
2	Commerce	• To create awareness among the learners regarding the concept and importance of business • To apprise the learners regarding business environment and entrepreneurship. • To familiarize learners regarding setting up of Business unit.	• 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. • Learners appreciate the importance of business in a developing economy.

			• Learners consider entrepreneurship as a career option.
3	Business Economics	• To make the students understand the concept of demand and its application in economic analysis and forecasting. • To make the students understand the working and growth of a business unit in the market oriented economic system. • To orient students with various kinds of costs involved in the production process. To equip students with the different revenue concepts and ways to achieve the different objectives of the firm.	• Students would know about the market economy and its composition. • Students would know about the basic tools and principles used in the market economy with respect to production analysis and economies of scale. • Students would learn about various cost concepts and it's behavior in the short and long run. • Students would be aware of rational decision making.
4	Business Communication	• To develop learners' awareness of the communication process. • To develop effective listening skills in students so as to enable them to comprehend instructions and become a critical listener. • To develop effective spoken language skills so as to enable students to speak confidently, interpersonally as well as in groups. • To develop effective writing skills so as enable students to write in a clear, concise, domain-specific and audience-centred manner. • To develop ability to communicate effectively with the help of electronic media. • To familiarize the learners with the nuances of corporate communication. • To develop global communication competency in learners. • To use innovative and progressive evaluation techniques. • To integrate E-learning and M-learning in instruction and assessment	On completion of the course, the learner will 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 maximises team effectiveness • Soft skills and employability skills • Communication that makes effective personality.
5	Environmental Studies	• To make the students understand the basic principles of the Ecology. • To make the students learn about the various issues and challenges of Environment. • To make students more environmentally responsible citizens • To make the students learn about the various issues and challenges of urban sprawl and problems associated.	• The successful completion of the course will create an environmental awareness among Commerce students. • It will make students aware about various environmental factors and their relation to the field of Commerce. • The course will highlight functional and spatial links between environment, economy and society. • The course will create an insight into various environmental issues at various levels and environmental

			movements towards making environment sustainable.
6	Foundation Course	• To help the learner understand the inter-disciplinary approach of social fabric. • To sensitize learners on the socio-economic concerns in India with specific focus on the issues of the youth • To help learners articulate their views on the contemporary social issues.	• The successful completion of course will enable the learner to understand factual aspects of Indian society. • It will help create awareness and empathy among learners about various issues faced by youth. • It will help ingrain sense of social responsibility and participatory approval towards society.
7	Mathematical and Statistical Techniques	• The main objective of this course is to introduce mathematics and statistics to undergraduate students of commerce, so that they can use them in the field of commerce and industry to solve the real life problems.	• The students would get to know about the usage of permutations and combinations in different arrangements and selections • The students would be able to understand the concepts of Linear Programming , technique to formulate LPP and geometrical concepts to solve LPP • The students would be able to understand different measures of Central Tendencies, their merits, demerits and acquire the skill of calculating different measures of Central Tendencies and Dispersion • The students would be able to understand the concepts of Probability, Events , Algebra of Events , Theorems on Probability and calculation of Probability, Calculation of Expectation and Variance of a random variable.

SEMESTER II

Sr No.	Subject Name	Learning objectives	Learning Outcomes
1	Accountancy and Financial Management	• To impart the knowledge of various accounting concepts, conventions, policies and related accounting standards to the learners. • To impart the knowledge to learners about accounting procedures, methods and techniques in solving problems and issues relating to various areas of accounting.	• The curriculum enriches the students' knowledge on passing journal entries and preparing respective ledger accounts • Identify and interpret accounting information to inform users and make decisions. • Apply critical thinking skills by identifying and analysing accounting

		To acquaint learners with practical aspects of 'accounts writing' by giving them exposure to special areas of accounting such as Co-operative Housing Societies, Trust, Branches, Installment Sale, Lease Accounting, Single Entry, etc.	issues using relevant accounting frameworks. • Analyse financial and contextual information to make decisions, estimate costs and determine tax implications, audit risk, and engagement procedures.
2	Commerce	• To make aware the learners regarding the broad framework of different types of Services. • To provide insights into the key requirements, opportunities and challenges in the services sector.	• It is expected that the learners acquaint themselves with the opportunities and challenges in the services sector. • The learners are expected to develop skills relating to marketing of services.
3	Business Economics	• To enable students to analyse the features, short run and long run equilibrium of the two extreme cases of market structures. • To make students understand the functioning of Imperfect Competition market structures. • To orient students with various cost oriented pricing methods • To equip students with the meaning, importance and the different steps involved in capital budgeting.	• Students would understand the functioning of the ideal market structures of perfect competition and monopoly. • Students would learn the working of Monopolistic Competition and Oligopoly markets. • Students would learn how pricing methods are used in the business world. • Students would acquire knowledge of the different techniques of investment appraisal.
4	Business Communication	• To develop learners' awareness of the communication process. • To develop effective listening skills in students so as to enable them to comprehend instructions and become a critical listener. • To develop effective spoken language skills so as to enable students to speak confidently, interpersonally as well as in groups. • To develop effective writing skills so as enable students to write in a clear, concise, domain-specific and audience-centred manner. • To develop ability to communicate effectively with the help of electronic media. • To familiarize the learners with the nuances of corporate communication. • To develop global communication competency in learners. • To use innovative and progressive evaluation techniques. • To integrate E-learning and M-learning in instruction and assessment.	On completion of the course, the learner will 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 maximises team effectiveness • Soft skills and employability skills • Communication that makes effective personality.
5	Environmental Studies	• To make the students understand the basic principles of the Ecology. • To make the students learn about the various issues and challenges of Environment.	• The successful completion of the course will create an environmental awareness among Commerce students. • It will make students aware about various environmental factors and their relation to the field of Commerce.

		To make students more environmentally responsible citizens. • To make the students learn about the various issues and challenges of urban sprawl and problems associated.	• The course will highlight functional and spatial links between environment, economy and society. • The course will create an insight into various environmental issues at various levels and environmental movements towards making environment sustainable.
6	Foundation Course	• To understand the current economic reforms in India. • To understand the genesis and present form of Human rights. • To understand oneself and manage personal stress and conflict for harmonious interpersonal relationships.	• The successful completion of the course will help learners to understand the impact of globalization on Indian Economy. • It will create awareness about the current status and Human Rights. • 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.
7	Mathematical and Statistical Techniques	• The main objective of this course is to introduce mathematics and statistics to undergraduate students of commerce, so that they can use them in the field of commerce and industry to solve the real life problems.	• The students would be familiar with the concepts of Functions, Derivatives and their applications in Economics & Commerce. The students would be able to calculate Marginal Cost, Marginal Revenue, Elasticity of Demand, Maxima and Minima • The students would get to know about the usage of Simple interest, Compound Interest, Annuity and calculation of EMI, present value and future value • The students would be able to understand the concepts of Bivariate Linear Correlation & Regression Analysis, Calculation of correlation coefficient by different methods and its interpretation, Estimation of values using Regression Analysis. • The students would be able to understand different concepts of Time Series and Index Numbers, Estimation of Trend and Seasonal Component, Calculation of different types of Index Numbers • The students would be familiar with the concepts of Elementary Probability Distributions such as Binomial, Poisson and Normal Distribution and calculation of Probabilities of these distributions.

****