



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

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

Subjects: Semester III and Semester IV

- **Accountancy and Financial Management**
- **Business Economics**
- **Business Law**
- **Commerce**
- **Foundation Course**
- **Financial Accounting and Auditing-Introduction to Management Accounting**
- **Business Management: Marketing Management**
- **Advertising**
- **Mass Communication**
- **Journalism**
- **Company Secretarial Practice**

SEMESTER III-

Sr No.	Subject Name	Learning Objectives	Learning Outcome
1	Accountancy and Financial Management III	<ul style="list-style-type: none">• To acquaint learners with theoretical as well as practical aspects of accounting of the Partnership Firms with respect to admission, retirement, death of Partner/s.• To acquaint learners with the process of payment of liabilities of the Partnership Firm upon its dissolution.• To acquaint learners with the accounting of conversion of Partnership Firm into a Limited Liability Partnership• To acquaint learners with the accounting of conversion of Partnership Firm into a Limited Company.	<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	Business Economics-III	<ul style="list-style-type: none">• This course is an introduction to the basic analytical tools of macroeconomics to evaluate macroeconomic conditions such as inflation unemployment and growth.	On successful completion of the course, students should be able to

	Macro Economics	<ul style="list-style-type: none"> • It is designed to make system of overall economy understandable and relevant. • The aim is to provide a clear explanation of many aspects of aggregate economic variables to inspire a consistent way of thinking about key macroeconomic phenomena. • It intends to familiarize the Commerce students with basic concepts of macroeconomics and with certain common features of economic occurrence in the real world. 	<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	Business Law I	<ul style="list-style-type: none"> • To provide a conceptual study about the framework of Indian Business Laws. • To orient students about the legal aspects of business. • To make students aware about the legality of contract including property and goods • To introduce students to E-Contract and RTI Act & To make student aware of banking regulation Act and IRDA 	<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	Commerce III- Management: Functions and Challenges	<ul style="list-style-type: none"> • To make the learners aware about conceptual knowledge and evolution of Management. • To familiarize the learners with the functions in Management. • To sensitize the learners about the actual work environment and how business managers have to deal with the challenges of a changing environment. 	<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	Foundation Course-III	<ul style="list-style-type: none"> • To sensitize the learner towards challenges faced by marginalized section with respect to human rights. • To help the learners understand modern science and technology. • To help learners articulate their views on the contemporary social issues. 	<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.

			<ul style="list-style-type: none"> • It will help ingrain social responsibility and participatory approval towards society.
6	Financial Accounting and Auditing- Introduction to Management Accounting I	<ul style="list-style-type: none"> • To acquaint learners with the various methods and their importance in analyzing the financial statements of an entity. • To acquaint learners with the various ratios used in financial statements analysis by a stakeholder in a decision-making process about an entity. • To acquaint learners with the knowledge and ability to understand and estimate the working capital requirements of different types of entities. • To acquaint learners with the knowledge and ability to use various capital budgeting techniques in a decision making process. 	<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	Business Management I: Marketing Management	<ul style="list-style-type: none"> • To make the learners aware about conceptual knowledge and evolution of Management. • To familiarize the learners with the functions in Management • To sensitize the learners about the actual work environment and how business managers have to deal with the challenges of a changing environment. 	<ul style="list-style-type: none"> • Learners are expected to know the meaning of Marketing management and its importance related to micro and macro environment with specific reference to India as well as brand building. • Learners need to know the international marketing environment. • Learners acquire skills and are expected to learn the various strategies, SWOT analysis and analyzing the competitions. • Learners shall understand the need for strategic planning in the competitive environment.
8	Advertising - I	<ul style="list-style-type: none"> • To highlight the role of advertising for the success of brands and its importance within the marketing function of a company. • It aims to orient learners towards the practical aspects and techniques of advertising. • To provide insight about how organizations /ad agencies relay information through mass media to large segment of the viewers at the same time. • To explain the different forms of advertising and stimulate interest among students about the new trends in advertising. 	<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.
9	Mass Communication I	<ul style="list-style-type: none"> • To introduce the learners to some major aspects of communication. • To introduce mass communication with the help of media theories. • To familiarize the learner with the theories of mass communication. • To develop broad perspective of the past and the present status of mass media in India. • To develop a critical understanding of some special roles of different Mass Media in India. • To introduce the learners to the basics of making of documentary • To help the learners to assess the contribution of Indian Mass Media to national development. • To acquaint the learners with some issues and laws related to mass media in India. • To introduce the learners to various job and career opportunities in media industry. 	<ul style="list-style-type: none"> • The learner will be able to understand the concept of communication. • The learner will be able to comprehend the psychological dimensions of behavioral change through communication. • The learner will be able to understand the concept and importance of mass communication • The learners will be able to appreciate the choice-based approach of audience on selecting the media. • The learner will be able to understand media theories. • The learner will be able to trace the development of media since inception. • The learner will get acquainted with development of social media. • The learners would get basic understanding of documentary making which would incline their interest towards pursuing career in media industry. • The learners will get sensitized about the role of media in strengthening the democracy. • The learner will get acquainted with the promotional aspect of mass media. • The learners will be able to analyse various media sources with special understanding of media ethics laws and its role in nation's development. • The learners will understand the different career prospects related to mass media.
10	Journalism I	<ul style="list-style-type: none"> • To introduce the basics of Journalism • To familiarize with different forms of Journalism • To sensitize about the social responsibilities and ethics related to Journalism • To familiarize with the historical development of Journalism in India • To introduce the concept of news agencies and its organization and functions • To familiarize with the working of Press Council of India 	<ul style="list-style-type: none"> • Learners will be able to understand the basics of Journalism • Learners will be able to understand and analyse different forms of Journalism • The learners will be able to understand the gradual evolution of Journalism in India from pre independence era to modern age Journalism

		<ul style="list-style-type: none"> • To understand the organizational set up of newspaper house • To introduce the functions of various department in a newspaper publishing house • To introduce the students with the styles of journalistic prose • To acquaint the students with various types of news reporting • To enable the students to understand the layout of a newspaper • To introduce the students with technical aspects of news writing • To familiarize with the importance of illustrations in newspaper to introduce the concept and significance of editing in newspaper/news reporting • To inculcate the skills of effective editing • To hone the skills of journalistic writing and editing • To introduce the concept of feature writing • To understate of various techniques of feature writing 	<ul style="list-style-type: none"> • Learners will be able to understand the centralized and authentic sources of news for reporting/publication • The learner will understand the structure and functions of various Departments in a newspaper house • The learners would be able to understand the styles of journalistic prose • The learners would be able to write in journalistic prose • The learners would understand various types of news reporting • The learners will be able to differentiate between various layouts of newspaper • Learners will be able to understand the importance of illustration as an effective mode of communication • The learners will be able to engage in computer aided technical writing of news • The learners would be able to identify different types of editorial • The learners will be able to understand the importance of language style, correctness in editing • The learners will be able to edit any given draft • The learners will be able to differentiate between a feature and news report • The learners will be able to identify various types of features in a newspaper • The learners will be able to write a feature on any given topic
11	Company Secretarial Practice – I	<ul style="list-style-type: none"> • To provide the learners an insight about Company Secretarial Practices. • To make the learners understand the role of Company Secretary towards Company’s statutory provisions, rules and regulations. 	<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

		<ul style="list-style-type: none">• To make the learners understand the various aspects of Company Management, meetings and reports.• To sensitize the position of a company secretary as the representative of the company• To appreciate the need for regular secretarial audit.	<ul style="list-style-type: none">• The learners emerge as able service providers by recognizing the requirements of various stakeholders• The learners become conversant with the process of liaisoning, arbitration and conciliation• The learners get motivated to become secretarial auditors• The learners should have a complete understanding about various documents and its importance.
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SEMESTER IV

Sr No.	Name of the Subject	Learning Objectives	Learning Outcome
1	Accountancy and Financial Management IV	<ul style="list-style-type: none"> To acquaint learners with the basic terms used in company account To acquaint learners with the theoretical and practical aspects of issue, conversion and redemption of preference shares. To acquaint learners with the theoretical and practical aspects of issue, conversion and redemption of debentures. To acquaint learners with the accounting of ascertainment and treatment of Profit Prior to Incorporation. 	<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 Foundation of Public Finance	<ul style="list-style-type: none"> Public Finance issues are central to economic and political discourse worldwide, as one of the primary functions of government is to generate resources from its people to spend money for improving the lives of its people. The primary objective of this course is to provide students with the tools to understand the underlying concepts and practical trade-offs entailed in Public finance policy alternatives. 	<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	<ul style="list-style-type: none"> To have a complete knowledge about Indian partnership Act. To familiarize the learners with consumer protection Act. To make student learn IT Act. Make students understand the importance of IPR Act. 	<ul style="list-style-type: none"> Students will learn different kinds of companies, various members of companies and understand Director. Learner should able to file a complaint as a consumer. Students will lean Consumer Protection Act and LODR and also IT Act and will understand importance of Consumer Protection Act.
4	Commerce IV (Production and Finance)	<ul style="list-style-type: none"> To acquaint the learners with the basic concepts of Production Management, Inventory Management & Quality Management. To impart the basic orientation towards the institutional framework of Indian Financial System. 	<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

		<ul style="list-style-type: none"> To update the learners with the different markets and its players in Indian Financial System and their relevance to India's Economy. It will also orient them on how to invest in these financial markets. 	<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	Foundation Course-IV	<ul style="list-style-type: none"> To understand the contemporary rights of Indian citizens. To understand the causes and impact of social issues faced by Indian citizens. To understand the importance of enhancement of soft skills for success at personal and professional levels. 	<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	Financial Accounting and Auditing- Introduction to Management Accounting II	<ul style="list-style-type: none"> To acquaint learners with the basics in auditing To acquaint learners with the Audit Planning, Procedures and Documentation process in Auditing. To acquaint learners 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. To acquaint learners with the various Auditing Techniques: Vouching & Verification of Incomes, Expenses, Assets and Liabilities 	<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	Business Management II –Marketing Management	<ul style="list-style-type: none"> The objective is make the learners understand the set of approaches used to integrate the functional operation management and logistic areas of marketing management. 	<ul style="list-style-type: none"> The learner reviews the channel of distribution practiced by manufacturers and service providers. The learner understands how to analyse the buyer's behavior with

		<ul style="list-style-type: none"> • The learner learns the factors affecting consumer behavior. • To enable learners to focus on the analysis of target audience and analysis of distribution and promotion of products and services. • Learner understands how to persuade and convince the buyer using promotional mix. 	<p>reference to consumer products and industrial products.</p> <ul style="list-style-type: none"> • The learner appreciates the complexities in the process of learner of marketing management. • The learner is able to appreciate the emergence of innovative distribution system and learn to integrate technology with the marketing function. • The learner explores possibilities of setting up his/her own enterprise to provide marketing-oriented services.
8	Advertising II	<ul style="list-style-type: none"> • It identifies creativity relevant to selected media, to orient learners towards the practical aspects and techniques of advertising. • It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate courses in advertising. • Learners will be able to highlight the importance of integrating, commercial, visual and communication skills in advertising. • It motivates students to consider career options in the field of advertising 	<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.
9	Mass Communication II	<ul style="list-style-type: none"> • To introduce the learners to some major aspects of communication. • To introduce mass communication with the help of media theories. • To familiarize the learner with the theories of mass communication. • To develop broad perspective of the past and the present status of mass media in India. • To develop a critical understanding of some special roles of different Mass Media in India. • To introduce the learners to the basics of making of documentary • To help the learners to assess the contribution of Indian Mass Media to national development. • To acquaint the learners with some issues and laws related to mass media in India. • To introduce the learners to various job and career opportunities in media industry. 	<ul style="list-style-type: none"> • The learner will be able to understand the concept of communication. • The learner will be able to comprehend the psychological dimensions of behavioral change through communication. • The learner will be able to understand the concept and importance of mass communication • The learners will be able to appreciate the choice-based approach of audience on selecting the media. • The learner will be able to understand media theories. • The learner will be able to trace the development of media since inception. • The learner will get acquainted with development of social media.

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		<ul style="list-style-type: none"> • To understate of various techniques of feature writing 	<ul style="list-style-type: none"> • Learners will be able to understand the importance of illustration as an effective mode of communication • The learners will be able to engage in computer aided technical writing of news • The learners would be able to identify different types of editorial • The learners will be able to understand the importance of language style, correctness in editing • The learners will be able to edit any given draft • The learners will be able to differentiate between a feature and news report • The learners will be able to identify various types of features in a newspaper • The learners will be able to write a feature on any given topic
11	Company Secretarial Practice – II	<ul style="list-style-type: none"> • To have a complete knowledge about various types of directors, their appointment and removal and make them aware about the various duties, powers and liabilities of directors. • To emphasize on different types of meeting and formalities required to conduct a meeting. • To recognize the role of technology in conducting a meeting. • To elaborate on the process of dematerialization, its need and importance thus by making learner aware about online trading. • To illustrate the process of winding up of company and educate the learners about the formalities to be done at the winding up stage. 	<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.
