



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

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

Subjects: Semester V and Semester VI

- **Business Economics**
- **Commerce**
- **Financial Accounting and Auditing - Financial Accounting**
- **Financial Accounting and Auditing - Cost Accounting**
- **Business Management**
- **Computer Systems and Applications**
- **Direct and Indirect Taxation**
- **Export Marketing**
- **Elements of Operational Research**
- **Marketing Research**
- **Psychology of Human Behaviour at Work**

SEMESTER V-

Sr No.	Name of the Subject	Learning Objectives	Learning Outcome
1	Business Economics V	<ul style="list-style-type: none">• To enable students to analyze the functioning of the Indian Economy with respect to Social infrastructure, Sustainable Development and Foreign Investment.• To help students to study the National Agricultural Policy and other features of the agricultural sector• To make the students aware about the various reforms in Industrial and Service sector.• To orient the students with recent trends, issues and challenges in Banking sector and Financial markets.	<ul style="list-style-type: none">• Students would understand the impact of the New Economic Policy and the different policy measures for Sustainable Development and Foreign Investment.• Students would understand the role of agriculture and the problems associated with the sector.• Students would be aware of the recent trends, role and growth of the Secondary and Tertiary sector.• Students would learn about the Structure, Growth and Reforms in Financial Markets.
2	Commerce V- Marketing	<ul style="list-style-type: none">• To familiarize the students with basic concepts of marketing.• To make students understand the consumer behavior as well as market segmentation.	<ul style="list-style-type: none">• Students would get knowledge about marketing concepts and latest marketing strategies.

		<ul style="list-style-type: none"> To make students aware of the concept of marketing mix. To make students understand the recent trends in marketing. 	<ul style="list-style-type: none"> Students would get knowledge of CRM, consumer behavior and bases of market segmentation. Students would get knowledge about how to develop and launch a product. Students would get knowledge about green marketing, rural marketing, social marketing and other trends in marketing.
3	Financial Accounting and Auditing VII - Financial Accounting	<ul style="list-style-type: none"> To enable the students to understand fundamentals of preparation of financial statements of a corporate entity. To enable the students to understand fundamentals of accounting for corporate restructuring (internal). To enable the students to understand fundamentals of accounting for investments. To enable the students to understand fundamentals of accounting for buy-back of shares. 	<ul style="list-style-type: none"> The students will be able to prepare financial statements of a corporate entity. The students will be able to account for internal restructuring of a corporate entity. The students will be able to prepare Investment account for an investor. The students will be able to account for buy back of shares by a corporate entity.
4	Financial Accounting and Auditing VIII - Cost Accounting	<ul style="list-style-type: none"> To enable students to understand objectives and scope of Cost Accounting. To enable students to understand inventory control and preparation of stock ledger. To enable students to understand attendance, payroll procedures, calculation of remuneration and incentive plans in preparation of labour cost statement. To enable students to understand analysis of overheads, allocation, absorption and apportionment of overheads. To enable students to understand Classification of Costs and preparation of Cost Sheet. To enable students to reconcile Cost and Financial Accounts. 	<ul style="list-style-type: none"> Students would be able to understand objectives and scope of Cost Accounting. Students should be able to prepare stock ledger and understand various aspects of inventory control. Students should be able to prepare labour cost statement, remuneration and incentive systems. Students should be able to account for overheads apportionment, absorption and computation of overhead rates. Students should be able to classify costs and prepare cost sheet. Students should be able to reconcile cost and financial statements.
5	Business Management Paper-III: Management and Organization Development	<ul style="list-style-type: none"> To make the students aware of the universality of management and need for formal management education. To enable them to appreciate the evolutionary process of management thought. To introduce them to the various managerial functions and the principles behind practicing them. To acquaint the students with the recent changes in the field of management. 	<p>After completion of the course the students are expected to</p> <ul style="list-style-type: none"> Acknowledge the need for formal management education. Acquire skills for becoming effective managers. Practice management principles wherever possible and utilize the available resources more productively.
6	Business Management Paper-V:	<ul style="list-style-type: none"> To introduce the students to the nitty – gritty of financial management to understand the role of financial manager to give them an input into various 	<ul style="list-style-type: none"> To provide introduction to Financial Management.

	Financial Management	<p>concepts like capital structure planning cost of capital, dividend policies and working capital which will be foundation if they go for management studies.</p>	<ul style="list-style-type: none"> • To create an awareness about capital structure and theories of capital structure. • To make them understand the cost of capital in wide aspects. • To provide knowledge about dividend policies and various dividend models. • To enable them to understand working capital management.
7	Computer Systems and Applications Paper - I	<ul style="list-style-type: none"> • To acquaint learners with basic concepts of Data Communication, Networking and Internet. • To introduce use of Database and MySQL. • To introduce use of spreadsheet EXCEL. 	<ul style="list-style-type: none"> • The learners would be made familiar with the concepts of Data Communication, Networking – types, hardware and Protocols and Internet – Types of connections, Web browsing and cybercrime. • The learners would get to know about the usage of database through MySQL Queries – Simple Queries, Multi table Queries, Sub Queries, Nested Queries. • The learners would understand concepts of Spread sheet through EXCEL. The learners will acquire skill of various types of calculations using EXCEL functions and formulae, managing database using various EXCEL commands.
8	Direct and Indirect Taxation Paper - I	<ul style="list-style-type: none"> • To make the students understand the basic concepts, definitions and terms related to direct taxation. • To make the students understand the concept of residential status thus making them understand the scope of total income for assessee with different kinds of residential status. • To make students understand the various heads under which income can be earned in India. To make students understand the procedure for computation of income under various heads namely income from salaries, house property, business/ profession, capital gains and income from other sources. • To make the students determine the net total taxable income of an assessee after reducing the deductions from the gross total income earned from all or either of the five heads of income. 	<ul style="list-style-type: none"> • Students would be able to identify the technical terms related to direct taxation. • Students would be able to determine the residential status of an assessee and thus should be able to compute the taxable income of assessee's with different residential status. • Students would be able to compute income from salaries, house property, business/profession, capital gains and income from other sources. • Students would be able to compute the net total income of an individual assessee considering the income from all heads of income and the deduction under Chap VI- A of the Income tax act, 1961.
9	Export Marketing Paper - I	<ul style="list-style-type: none"> • To familiarize the students with the basics of exports. • To give an idea about the various Trading Blocs and their functions. • To examine the various export incentives and assistance given to Indian exporters. 	<ul style="list-style-type: none"> • The students would understand the basics of exports and its contribution to economic development. • The students would be acquainted with the various Trading Blocs in operation.

			<ul style="list-style-type: none"> The students would be able to explore the various incentives offered for promoting exports
10	Elements of Operational Research Paper - I	<ul style="list-style-type: none"> Understand the meaning, purpose, and tools of Operations Research. Describe the history of Operations Research. Describe the Stages of O.R. Explain the Applications of Operations Research. Describe the Limitations of Operation Research. Understand the OR specialist and Manager relationship. 	<ul style="list-style-type: none"> Identify and develop operational research models from the verbal description of the real system. Understand the mathematical tools that are needed to solve optimization problems. Use mathematical software to solve the proposed models. Develop a report that describes the model and the solving technique, analyze the results and propose recommendations in language understandable to the decision-making processes in Management Engineering.
11	Marketing Research Paper - I	<ul style="list-style-type: none"> To enhance the students understanding of the marketing research industry. To develop skills required by the researcher and understand different applications of Marketing Research. To explore different approaches of Marketing research. To be able to exploit Marketing Research data for management decision making. 	<p>The student should be able to understand the process of marketing research and its different processes</p> <ul style="list-style-type: none"> Identify sources of information. Understand different research methods. Apply selected research methods. Analyse and interpret both qualitative and quantitative data. Conduct and analyse a focus group discussion. Build a simple questionnaire from a web-based survey administration site.
12	Psychology of Human Behavior at Work Paper- I	<ul style="list-style-type: none"> To impart knowledge and understanding of the basic concepts and modern trends in the field of psychology of human behavior at work to the learners. To foster interest among learners in the field of psychology at work and to make them understand the importance of attitudes. To create awareness among students about the role and importance of psychological factors and processes in the world of work such as motivation. To create theoretical understanding of leadership dynamics. 	<ul style="list-style-type: none"> Students will demonstrate a basic understanding of the major areas of psychology of human behavior at work, including emotions, motivation; leadership development; job attitudes, and satisfaction; work teams, organizational change; and work stress. Students will be able to relate better to work environment, they will be able to understand the significance of job attitudes and the need to develop the right attitudes in the workplace. Students will learn to apply the knowledge to specific organizational situations and realize what can motivate people at work. Students will understand how leaders work and the significance of different styles of leadership in the work place.

SEMESTER VI

Sr No.	Name of the Subject	Learning Objectives	Learning Outcome
1	Business Economics VI	<ul style="list-style-type: none"> • To introduce the students to the various theories of International Trade. • To orient students on Commercial Trade policies and various barriers to Free Trade. • To make students aware of the structure and importance of Balance of Payment and the purpose of WTO. • To equip students with the role of Central Bank in Foreign Exchange Rate Management and the determination of Exchange Rate. 	<ul style="list-style-type: none"> • Students would learn about the Terms of Trade and Gains form International Trade. • Students would learn the importance of Economic Integration using case studies. • Students would be aware of the ways to correct Balance of Payment disequilibrium and the recent developments in WTO. • Students would be made aware of the different functions of Foreign Exchange Market and the various theories such as arbitrage, Purchasing Power Parity, etc.
2	Commerce-VI Human Resource Management	<ul style="list-style-type: none"> • To make students understand the concepts of human resource management. • To enable students, know about human resource development. • To make students know about human relations. • To enable students, know the trends in human resource management. 	<ul style="list-style-type: none"> • Students would understand the concepts of human resource planning and recruitment. • Students would get knowledge about human resource development, performance appraisal and career planning. • Students would get knowledge about different theories in human relations, employee morale and employee grievances. • Students would understand the changing environment and challenges in human resource as well as trends in human resource.
3	Financial Accounting and Auditing IX - Financial Accounting	<ul style="list-style-type: none"> • To enable the students to understand fundamentals of accounting for transactions in foreign currency. • To enable the students to understand fundamentals of accounting for corporate restructuring (external). • To enable the students to understand fundamentals of accounting for liquidation of corporate entity. • To enable the students to understand fundamentals of accounting for underwriting of securities. • To enable the students to understand fundamentals of preparation of financial statements of a Limited Liability Partnership. 	<ul style="list-style-type: none"> • The students will be able to account for transactions in foreign currency. • The students will be able to account for external restructuring of a corporate entity. • The students will be able to account for liquidation of a corporate entity. • The students will be able to account for underwriting of securities. • The students will be able to prepare financial statements of a Limited Liability Partnership.
4	Financial Accounting and Auditing	<ul style="list-style-type: none"> • To enable students to prepare Cost Control Accounts. 	<ul style="list-style-type: none"> • Students should be able to prepare Cost Control Accounts.

	X - Cost Accounting	<ul style="list-style-type: none"> To enable students to understand various factors involved in Contract Costing and preparation of contract account. To enable students to understand & prepare Process Costing and statement of joint products and by-products. To enable students to understand Marginal Costing and calculation of various aspects thereof. To enable students to understand and prepare Material and Labor variance Statement. To enable students to understand some Emerging Concepts of Cost Accounting and its relevance in industry. 	<ul style="list-style-type: none"> Students should be able to prepare contract account and understand various aspects of contract including treatment of profit on incomplete contracts. Students should be able to prepare process accounts and statement of joint products and by-products. Students should be able to prepare statement of marginal costs and calculate various aspects of Marginal Costing. Students should be able to calculate Material and Labor variances. Students should be able to understand emerging concepts in Cost Accounting and its implications on industry.
5	Business Management Paper-IV: Management and Organization Development	<ul style="list-style-type: none"> To make the students aware of the universality of management and need for formal management education. To enable them to appreciate the evolutionary process of management thought. To introduce them to the various managerial functions and the principles behind practicing them. To acquaint the students with the recent changes in the field of management. 	<p>After completion of the course the students are expected to</p> <ul style="list-style-type: none"> Acknowledge the need for formal management education. Acquire skills for becoming effective managers. Practice management principles wherever possible and utilize the available resources more productively.
6	Business Management Paper-VI: Financial Management	<ul style="list-style-type: none"> To introduce the students to the nitty – gritty of financial management to understand the role of financial manager to give them an input into various concepts like capital structure planning cost of capital, dividend policies and working capital which will be foundation if they go for management studies. 	<ul style="list-style-type: none"> To provide introduction to Financial Management To create an awareness about capital structure and theories of capital structure To make them understand the cost of capital in wide aspects To provide knowledge about dividend policies and various dividend models. To enable them to understand working capital management.
7	Computer Systems and Applications Paper - II	<ul style="list-style-type: none"> To acquaint learners with basic concept of E-Commerce To introduce features of Advance EXCEL To introduce Visual Basic and Graphical User Interface. 	<ul style="list-style-type: none"> The learners would be made familiar with the concepts of E-Commerce - Features , limitations , models , Security , Payment Systems The learners would understand and use features of Advance EXCEL such as creating and using templates, Linking Multiple Spread sheets , Using formulas with logical operators etc. The learners would understand and use features of Visual Basic such as VB controls , Simple calculations ,

			Calculations using conditions , sub procedures and sub functions.
8	Direct and Indirect Taxation Paper - II	<ul style="list-style-type: none"> To make the students understand the basic concepts, definitions and terms related to Goods and Service tax (GST). To make students understand the concept of forward charge mechanism, reverse charge mechanism, composite supply, mixed supply and various exemptions under the new Goods and Service tax regime. To make the students understand the concept of Supply along with the rules related to time, place and value of supply. To make the students understand the concept of Supply along with the rules related to time, place and value of supply. To help the students compute the Goods and Service Tax (GST) payable by a supplier after considering the eligible input tax credit. To help students understand the persons liable for registration and the persons not required to obtain registration under the GST law. 	<ul style="list-style-type: none"> Students would be able to understand various terms related to Goods and Service tax(GST). Students would be able to understand the difference between forward charge and reverse charge mechanism and also to understand the difference between composite and mixed supply. Students would be able to determine the time, place and value of supply. Students would be able to know the contents and format for various documents like tax invoice, bill of supply, debit note, credit note etc. Students would be able to compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit. Students would be able to determine whether a person is required to obtain registration under GST law.
9	Export Marketing Paper - II	<ul style="list-style-type: none"> To orient the learners with the importance of product planning and the various pricing strategies used in export marketing To introduce the various direct and indirect distribution channels and the sales promotion techniques used in export marketing To give an idea about the pre-shipment and post-shipment finance available to exporters and the role of various agencies in promotion of exports To acquaint the learners with the procedure and the documentation involved in the process of exports. 	<ul style="list-style-type: none"> The learners would be acquainted with the various aspects of product planning like branding, labelling, Marking, Packaging and the pricing strategies in export marketing The learners would know the pros and cons of the distribution channels and the various sales promotion techniques used in export marketing The learners would understand the procedural aspects involved in the process and the assistance rendered by commercial banks, EXIM, SIDBI in promoting exports The learners would know the role of important documents like the bill of lading, commercial invoice, consular invoice in the process of exports.
10	Elements of Operational Research Paper - II	<ul style="list-style-type: none"> Understand the meaning, purpose, and tools of Operations Research Describe the history of Operations Research Describe the Stages of O.R Explain the Applications of Operations Research Describe the Limitations of Operation Research Understand the OR specialist and Manager relationship. 	<ul style="list-style-type: none"> Identify and develop operational research models from the verbal description of the real system. Understand the mathematical tools that are needed to solve optimization problems. Use mathematical software to solve the proposed models.

			<ul style="list-style-type: none"> • Develop a report that describes the model and the solving technique, analyze the results and propose recommendations in language understandable to the decision-making processes in Management Engineering.
11	Marketing Research Paper - II	<ul style="list-style-type: none"> • To enhance the students understanding of the marketing research industry. • To develop skills required by the researcher and understand different applications of Marketing Research • To explore different approaches of Marketing research • To be able to exploit Marketing Research data for management decision making. 	<p>The student should be able to understand the process of marketing research and its different processes</p> <ul style="list-style-type: none"> • Identify sources of information • Understand different research methods • Apply selected research methods • Analyse and interpret both qualitative and quantitative data • Conduct and analyse a focus group discussion • Build a simple questionnaire from a web-based survey administration site.
12	Psychology of Human Behavior at Work Paper- II	<ul style="list-style-type: none"> • To make students understand the group dynamics, how individuals behave in groups and how to develop effective teams. • To create awareness among learners about the conflict and negotiation processes. • To make students realize the importance of emotions at work. • To help them understand change dynamics and organization stress. 	<ul style="list-style-type: none"> • Students would be in a better position to adjust and adapt to organizational environment as they have understood how individual behavior changes in groups. • Students would understand the psychological factors underlying conflict process and the nuances of negotiation process and will enable them to exhibit these skills later on in life as well. • Students would be able to understand the complexities of emotional processes, thereby enabling them to be more sensitive and empathetic to others.
