

J.S.M. College, Alibag, Raigad

Department of Commerce

Course and program outcome

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

Subjects: Semester V and Semester VI

1. Business Economics
2. Commerce
3. Financial Accounting and Auditing - Financial Accounting
4. Financial Accounting and Auditing - Cost Accounting
5. Export Marketing
6. Purchasing and Store Keeping

SEMESTER V-

Sr. No.	Subject Name Program Code Course Code	Learning Outcome
1	Business Economics V 2C00145 23013	<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 2C00145 23014	<ul style="list-style-type: none">• Students would get knowledge about marketing concepts and latest marketing strategies.• 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 2C00145 23001	<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 2C00145 23007	<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	Export Marketing Paper – I 2C00145 23016	<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. • The students would be able to explore the various incentives offered for promoting exports
6	Purchasing and Store Keeping –I 2C00145 23130	<ul style="list-style-type: none"> • Students would get knowledge about Material Management, Material Requirement Planning, scientific purchasing methods. • The students would be able to explore developing areas.



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SEMESTER VI

Sr.No.	Subject Name Program Code Course Code	Learning Outcome
1	Business Economics VI 2C00146 83013	<ul style="list-style-type: none"> • Students would learn about the Terms of Trade and Gains from 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 2C00146 83014	<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 2C00146 83001	<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 X - Cost Accounting 2C00146 83007	<ul style="list-style-type: none"> • Students should be able to prepare Cost Control Accounts • 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	Export Marketing Paper – II 2C00146 83016	<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.
6	Purchasing and Store Keeping –II 2C00146 83038	<ul style="list-style-type: none"> • Students would get knowledge about Store Department and Material Handling, plant location and Plant Layout. • Students would get knowledge about various inventory stock level, Economic Order Quantity, Store accounting • The students would be able to explore developing areas.



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