



**Rayat Shikshan Sanstha's**  
**Savitribai Phule Mahila Mahavidyalaya, Satara**  
**Programme Outcomes (POs)**  
**Department of Commerce**

After Completing B.Com degree programme, students will be able to:-

<b>PO1</b>	Apply knowledge of management theory and methods to solve business problems.
<b>PO2</b>	Develop analytical and critical thinking skills for marketing related decision making.
<b>PO3</b>	Develop a value-based leadership.
<b>PO4</b>	Analyse and communicate legal and ethical aspects of business.
<b>PO5</b>	Become familiar with modern statistical tools for analysing business problems.
<b>PO6</b>	Use communication skills effectively in personal, social and professional life.
<b>PO7</b>	Equip with information on local, national and international economic activities.
<b>PO8</b>	Start own business.
<b>PO9</b>	Use knowledge of accounting, costing, banking and finance with practical exposure.
<b>PO10</b>	Develop decision-making skills at personal and professional levels.
<b>PO11</b>	Develop communication skills and build confidence to face challenges in the corporate world.





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**Savitribai Phule Mahila Mahavidyalaya, Satara**

**Programme Specific Outcomes (PSOs):**

**Commerce Graduate students will be:**

<b>PSO1</b>	Apply key aspects of marketing and management in a dynamic business world.
<b>PSO2</b>	Pursue a successful career in various industries, service sector, marketing research and entrepreneurship.
<b>PSO3</b>	Develop leadership qualities and professional, ethical and social knowledge to participate in communities.
<b>PSO4</b>	Have relevant advanced accounting career.
<b>PSO5</b>	Acquire skills of Communication, decision-making, innovation and problem-solving.
<b>PSO6</b>	Have the skills in Finance, Auditing and Taxation, Accounting, Management and Marketing.





**Rayat Shikshan Sanstha's**  
**Savitribai Phule Mahila Mahavidyalaya, Satara**  
**Bachelor of Commerce**  
**Department of Commerce and Management**

**Course Outcomes (COs)**

**After studying these courses students will be able to:**

<b>B.Com-I, Sem-I</b>	
<b>Accountancy Paper-I - (Accounts of Partnership Firms)</b>	
<b>CO1</b>	Complete accounting procedure in the case of amalgamation of partnership firms.
<b>CO2</b>	Understand accounting procedure in the case of conversion of partnership firms into a company.
<b>CO3</b>	Make accounting process for distribution of cash when a partnership firm is dissolved.
<b>CO4</b>	Make accounting of joint life policy of partners.
<b>B.Com-I, Sem-I</b>	
<b>Business Administration Paper-I - (Principles of Management)</b>	
<b>CO1</b>	Understand the contributions towards the management
<b>CO2</b>	Explain in detail types of change in management
<b>CO3</b>	Apply principles of management in various field of business
<b>CO4</b>	Demonstrate the plan of crisis management
<b>B.Com-I, Sem-I</b>	
<b>Business Studies Paper-I - (Fundamentals of Business)</b>	
<b>CO1</b>	Introduce the concept of business
<b>CO2</b>	Explain in detail various forms of business organisation
<b>CO3</b>	Understand the process of starting a new business venture
<b>CO4</b>	Identify the recent trends in business
<b>B.Com-I, Sem-I</b>	
<b>Business Economics Paper I</b>	
<b>CO1</b>	Understand the concept, nature & importance of Business Economics
<b>CO2</b>	Able to do demand analysis

<b>CO3</b>	Decide optimum production level
<b>CO4</b>	Familiar with various types of production cost and revenue
<b>B.Com-I, Sem-I</b>	
<b>SEC-I Marketing Skills Paper-I (Basic Marketing)</b>	
<b>CO1</b>	Develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.
<b>CO2</b>	Analyse the process of marketing decisions involving product development and its role in value creation.
<b>B.Com-I, Sem-I</b>	
<b>SEC-I Insurance Skills Paper-I</b>	
<b>CO1</b>	Understand the basic concepts of Life Insurance and Insurance contract.
<b>CO2</b>	Demonstrate documentation associated with taking life insurance policies
<b>B.Com-I, Sem-I</b>	
<b>SEC-I Applied Banking Paper-I</b>	
<b>CO1</b>	Understand different types of banks and it's functions
<b>CO2</b>	Knowledge of different bank deposits and loan products.
<b>B.Com-I, Sem-I</b>	
<b>AEC-I English for Business Communication -I</b>	
<b>CO1</b>	To enable students to learn and enrich vocabulary in English.
<b>CO2</b>	To assist students to learn and use present and past tenses.
<b>CO3</b>	To help students to use future aspect.
<b>CO4</b>	To introduce different types of sentence constructions in English.
<b>CO5</b>	To enable students to use new vocabulary in sentences with correct tenses.
<b>B.Com-I, Sem-II</b>	
<b>IKS- Generic: Indian Business Management</b>	
<b>CO1</b>	Understand the key ideas of Indian management.
<b>CO2</b>	Explain how to develop Indian thoughts in management.
<b>CO3</b>	Application of values in Management.
<b>CO4</b>	Demonstrate various examples of Indian thinkers and Indian business models before the students.

<b>B.Com-I, Sem-II</b>	
<b>Accountancy Paper-II - (Single Entry, Accounts of Professionals and Non-Profit Organisations)</b>	
<b>CO1</b>	Understand preparation of Statement of Affairs and calculation of profit or loss from incomplete records.
<b>CO2</b>	Convert single entry into double entry system
<b>CO3</b>	Prepare accounts of professionals
<b>CO4</b>	Maintain accounts of Non-Profit Organisations.
<b>B.Com-I, Sem-II</b>	
<b>Business Administration Paper-II - (Functions of Management)</b>	
<b>CO1</b>	Understand the various functions of management.
<b>CO2</b>	Explain in detail planning and decision-making process.
<b>CO3</b>	Apply theories of motivation in various fields of business.
<b>CO4</b>	Demonstrate the process of the controlling.
<b>B.Com-I, Sem-II</b>	
<b>Business Studies Paper-II - (Introduction to Marketing)</b>	
<b>CO1</b>	Introduce the concept of marketing
<b>CO2</b>	Explain the concept of marketing mix
<b>CO3</b>	Understand the importance of market segmentation
<b>CO4</b>	Identify the emerging trends in marketing
<b>B.Com-I, Sem-II</b>	
<b>Business Economics Paper - II</b>	
<b>CO1</b>	Understand different market structure.
<b>CO2</b>	Analyze price and output determination in different market.
<b>CO3</b>	Familiar with product differentiation and selling cost.
<b>CO4</b>	Able to decide prices of production factors.
<b>B.Com-I, Sem-II</b>	
<b>SEC-II Marketing Skills Paper-II - (Digital Marketing)</b>	
<b>CO1</b>	Identify and assess the impact of digital technology in transforming the business environment and also the customer journey.

<b>C02</b>	Explain the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms.
<b>C03</b>	Illustrate the measurement of effectiveness of a digital marketing campaign.
<b>C04</b>	Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation.
<b>B.Com-I, Sem-II</b>	
<b>SEC-II-Insurance Skills Paper-II</b>	
<b>C01</b>	Understand the basic concepts of General Insurance and Insurance contract.
<b>C02</b>	Demonstrate documentation associated with taking non-life insurance policies.
<b>B.Com-I, Sem-II</b>	
<b>SEC-II- Practical Banking Paper-II</b>	
<b>C01</b>	Familiarize with different banking instruments.
<b>C02</b>	Able to understand the relationship between bank customer and bank.
<b>B.Com-I, Sem-II</b>	
<b>AEC-II: English for Business Communication -II</b>	
<b>C01</b>	To enable students to describe the objects and things.
<b>C02</b>	To help students to describe the persons and places.
<b>C03</b>	To assist students to describe daily routine and processes.
<b>C04</b>	To develop students reading and comprehension skills.

❖ **B.Com-II**

▪ **Corporate Accounting Semester Paper-III**

<b>CO1</b>	Discuss the accounting entries of issue and forfeiture and reissue of shares.
<b>CO2</b>	Display the accounting for issue of debentures and redemption of debentures.
<b>CO3</b>	Reconcile the Financial Statements in accordance with the provisions of the Indian Companies Act, 2013.
<b>CO4</b>	Implement basic accounting process on Tally ERP.
<b>CO5</b>	Discuss the procedure for issuing shares, debentures, bonds and securities.
<b>CO6</b>	Apply books of accounts in computerized accounting.

▪ **Corporate Accounting Semester -IV**

<b>CO1</b>	Explain profit/loss accounting entries before incorporation.
<b>CO2</b>	Differentiate the value of shares under different methods.
<b>CO3</b>	Calculate accounting for liquidation of companies.
<b>CO4</b>	Implement and practice store accounting through Tally ERP.
<b>CO5</b>	Prepare Books of Accounts on Computerized Accounting.
<b>CO6</b>	Discuss bankruptcy and its codes.

▪ **Fundamentals of Entrepreneurship Semester-III**

<b>CO1</b>	Identifying theoretical knowledge of entrepreneurship.
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<b>CO2</b>	Develop entrepreneurial qualities and skills.
<b>CO3</b>	Explain the steps involved in the creation of small scale enterprises.
<b>CO4</b>	Explain the recent trends and concepts in entrepreneurship.
<b>CO5</b>	Discuss the Entrepreneurship theory.
<b>CO6</b>	Differentiate between MSMEs and Large Enterprises.
<b>▪ Fundamentals of Entrepreneurship Semester-IV</b>	
<b>CO1</b>	Explain family business in India.
<b>CO2</b>	Distinguishing conceptual knowledge of Service and Agricultural Entrepreneurship.
<b>CO3</b>	Discuss business plan and project report.
<b>CO4</b>	Illustrate entrepreneurship success stories.
<b>CO5</b>	Clarify the project plan.
<b>CO6</b>	Clarify opportunities in services and agriculture sector.
<b>▪ Business Mathematics</b>	
<b>CO1</b>	Describe basic concept of Business Mathematics.
<b>CO2</b>	Explain the concept of 'Progression' and acquire skills to use it for business.
<b>CO3</b>	Apply the knowledge of matrices and determinants.
<b>CO4</b>	Analyze the data with the help of ratio, proportion, percentage and interest.
<b>CO5</b>	Solve mathematical problems.
<b>CO6</b>	Find out values with Linear Programming Problems

<b>▪ Business Statistics</b>	
<b>CO1</b>	Explain terms used in Statistics.
<b>CO2</b>	Describe the Measures of Central Tendency and Dispersion
<b>CO3</b>	Analyse of Bivariate data (Correlation and Regression)
<b>CO4</b>	Elaborate Sampling Techniques and Time Series Analysis.
<b>CO5</b>	Summarize and analyze statistical data to solve statistical problems.
<b>CO6</b>	Formulate complete, concise, and correct statistical proofs.
<b>CO7</b>	Represent the problems using multiple statistical representations of relevant structures and relationships.
<b>❖ B.Com-III</b>	
<b>▪ Advanced Accountancy Paper I Semester V</b>	
<b>CO1</b>	Summarise financial statements of banks.
<b>CO2</b>	Identify accounting of farm production.
<b>CO3</b>	Simulate the accounting situation of an insurance claim.
<b>CO4</b>	Explain accounting process on Tally with GST.
<b>CO5</b>	Explain a hire purchase system in businesses.
<b>CO6</b>	Distinguish a loss stock policy and a profit policy.
<b>▪ Advanced Accountancy Paper III Semester VI</b>	
<b>CO1</b>	Describe the basic concepts of cost accounting.
<b>CO2</b>	Explain and apply the terms of financial statement analysis.
<b>CO3</b>	Analyse various ratios in business.
<b>CO4</b>	Know the cash flow of the application.

<b>CO5</b>	Explain accounting process on tally with GST.
<b>CO6</b>	Distinguish between financial statements and balance sheets.
<b>▪ Advanced Accountancy Paper II Semester V</b>	
<b>CO1</b>	Identify concepts and types of audits.
<b>CO2</b>	Distinguish between audit and investigation.
<b>CO3</b>	Discuss specific matters of an audit of financial statements.
<b>CO4</b>	Explain the audit of a Company.
<b>CO5</b>	Explain the special audit and audit report.
<b>CO6</b>	Describe the principles of auditing.
<b>▪ Advanced Accountancy Paper- Semester IV</b>	
<b>CO1</b>	Identify residential status and its effect on tax liability.
<b>CO2</b>	Explain the concept of exemption from Income.
<b>CO3</b>	Describe the computation of Income from various sources.
<b>CO4</b>	Explain the basic concepts of Income tax and basis of duty.
<b>CO5</b>	Assess the basic concepts of GST.
<b>CO6</b>	Difference between GST and other indirect taxes.
<b>▪ Industrial Management Paper – I &amp; III (Sem-V &amp; VI)</b>	
<b>CO1</b>	Describe the industrial management.
<b>CO2</b>	Explain the importance and applicability of industrial management.
<b>CO3</b>	Analyse the industrial relation.
<b>CO4</b>	Assess the importance and applicability of human resource development.

<b>▪ Industrial Management Paper – II &amp; IV( Sem-V &amp; VI)</b>	
<b>CO1</b>	Illustrate human resource management.
<b>CO2</b>	Explain the needs of employee training.
<b>CO3</b>	Write in details the functions industrial management.
<b>CO4</b>	Analyse job description and job specification.
<b>CO5</b>	Analyse workers’ performance appraisal.
<b>CO6</b>	Identify the merit rating.
<b>▪ Business Regulatory Framework Paper-I Semester V</b>	
<b>CO1</b>	Clarify concepts and rules of contract.
<b>CO2</b>	Discuss the importance of labour laws.
<b>CO3</b>	Distinguishing between Employees' State Insurance Act and Gratuity Act.
<b>CO4</b>	Differentiate of Sale of Goods Act and GST.
<b>CO5</b>	Introduced to Indian Partnership Law.
<b>CO6</b>	Clarify the Limited Liability Partnership Act.
<b>▪ Business Regulatory Framework Paper-II Semester VI</b>	
<b>CO1</b>	Discuss the companies Act-2013.
<b>CO2</b>	Introduce the SEBI and Consumer Protection Act.
<b>CO3</b>	Explain Competition law.
<b>CO4</b>	Describe business transition and cyber law.
<b>CO5</b>	Discuss the Negotiable Instruments Act.

<b>CO6</b>	Distinguish between trademarks, copyrights, patents and industrial designs.
<b>▪ Modern Management Practices- Paper-I -Semester-V</b>	
<b>CO1</b>	Explain the contribution of thinkers to modern management practices.
<b>CO2</b>	Discuss the importance and applicability of various modern management practices.
<b>CO3</b>	Explain the Modern Management.
<b>CO4</b>	Identify the difference between CRM and SCM.
<b>CO5</b>	Explain the concept of emotional and social intelligence.
<b>CO6</b>	Identify the concept of learning and talent management.
<b>▪ Modern Management Practices- Paper-II Semester VI</b>	
<b>CO1</b>	Explain the knowledge of TQM
<b>CO2</b>	Analyse the Chinese and Japanese management practices.
<b>CO3</b>	Explain the event management and performance management.
<b>CO4</b>	Identify the importance of stress management.
<b>CO5</b>	Develop Leadership Styles.
<b>CO6</b>	Discuss the 8 keys of Japanese quality management techniques.
<b>▪ Cooperative Development Paper-I</b>	
<b>CO1</b>	Explain the meaning, definition, characteristics and principles of cooperation.
<b>CO2</b>	Analyze the role of cooperation in economic development.

<b>CO3</b>	Identify agricultural and non-agricultural credit cooperatives.
<b>CO4</b>	Explain co-operative banking and various credit institutions in India.
<b>CO5</b>	Analyse the types, management, progress and problems of urban cooperative banks.
<b>CO6</b>	Analyse the role and problems of consumer cooperatives as well as sugar cooperatives.
<b>▪ Cooperative Development Paper -II</b>	
<b>CO1</b>	Explain cooperative laws and fund management.
<b>CO2</b>	Interpret organizational arrangements for cooperative education and training.
<b>CO3</b>	Interpret the nature, registration, legislation and audit of housing co-operative societies.
<b>CO4</b>	Explain the nature and components of audit of co-operative housing societies.
<b>CO5</b>	Explain cooperative audit system and provisions.
<b>CO6</b>	Analyse the responsibilities and powers of a fellow auditor.

