



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:-

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





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Programme Specific Outcomes (PSOs):

Commerce Graduate students will be:

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





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Course Outcomes (COs):

After studying these courses, students will be able to:

❖ B.Com-I	
▪ Principles of Marketing-Semester I	
CO1	Summarize information in the field of marketing.
CO2	Recognizing the importance of Consumer behaviour.
CO3	Describe the approaches of market selection.
CO4	Differentiate the view of rural marketing and other sectors.
CO5	Apply knowledge with recent developments in the marketing world.
CO6	Explain the attitudes in the field of marketing research.
▪ Principles of Marketing-Semester-II	
CO1	Describe the product and its related items.
CO2	Explain pricing and its policies.
CO3	Identify types of routes and distribution channels.
CO4	Discuss the retail sector.
CO5	Use creativity in advertising.
CO6	Identify various avenues of promotional activities.
▪ Insurance Semester I	
CO1	Explain the insurance sector.

CO2	Identify the types of life insurance policies.
CO3	Illustrate the life insurance policies.
CO4	Discuss in detail LIC in India.
CO5	Evaluate the functions of IRDA.
CO6	Analyse different career in careers in insurance.
▪ Insurance Semester II	
CO1	Explain the importance of fire insurance.
CO2	Describe marine insurance.
CO3	Discuss in details various insurances.
CO4	Summarize the general insurance business in India.
CO5	Identify the general and life insurance sectors.
CO6	Evaluate the performance of public and private insurance companies.
▪ Managerial Principles and Applications-Semester I	
CO1	Discuss the principles and functions of business management.
CO2	Describe the concepts of planning and decision making.
CO3	Have the skills of organisation and communication.
CO4	Measure the importance of direction of management.
CO5	Distinguish authority and responsibility.
CO6	Apply the communication skills in the field of management.
▪ Managerial Principles and Applications-Semester II	
CO1	Explain motivation and importance of management.

CO2	Apply leadership styles and techniques in business.
CO3	Describe the coordination and control of management.
CO4	Discuss emerging issues in management.
CO5	Check the significance of change in management.
CO6	Identify the concept of Corporate Social Responsibility.
▪ Financial Accounting Semester I	
CO1	Apply basic accounting knowledge in business.
CO2	Identify freight accounting knowledge.
CO3	Assess the problems related to integration.
CO4	Evaluate the significance of business accounts.
CO5	Discuss the accounting of a non-profit organization.
CO6	Distinguish the accounting concepts and conventions.
▪ Financial Accounting Semester II	
CO1	Analyse issues related to conversion of single entry to double entry.
CO2	Discuss computerized accounting.
CO3	Use accounting software.
CO4	Discuss conversion of partnership firms into limited companies.
CO5	Differentiate between stock creditor method and branch trading, profit and loss A/c.
CO6	Measure the importance of vouchers.

❖ **B.Com-II**

▪ **Corporate Accounting Semester Paper-III**

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

▪ **Corporate Accounting Semester -IV**

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

▪ **Fundamentals of Entrepreneurship Semester-III**

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

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

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

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

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

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

