



**Rayat Shikshan Sanstha's**  
**Savitribai Phule Mahila Mahavidyalaya, Satara**

**Course Outcomes (COs):**

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

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

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

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

❖ **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.

