



"Education through self-help is our motto" - **KARMAVEER**

Rayat Shikshan Sanstha's
DAHIWADI COLLEGE, DAHIWADI

Tal. Man, Dist. Satara : 415 508

[Arts, Science, Commerce, BCA, B.Voc.Agri.,
Bank Management, Defence Studies & Vocational Education]

Founder : Padmabhushan Dr. Karmaveer Bhaurao Patil D.Litt.

[NAAC Third Cycle Reaccredited 'A' Grade (with CGPA 3.25)]

Estd : 1965

Jr.College No. J-21.06.001

M.C.V.C. No. J-21.06.901

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Bachelor of Commerce (B.Com.)

Programme Outcomes (PO's)

After completing a degree in Commerce, a student can:

- 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:** Ability to develop a values-based leadership style.
- PO4:** Ability to analyze and communicate legal and ethical aspects of business.
- PO5:** Become familiar with modern statistical tools for analysing business problems.
- PO6:** To be able to use communication skills effectively in personal, social and professional life.
- PO7:** Able to equip with information on local, national and international economic activities.
- PO8:** Able to start own business independently.
- PO9:** Knowledge of various specializations in accounting, costing, banking and finance with practical exposure helps to stand out in the organization.
- PO10:** Students will develop decision-making skills at personal and professional levels.
- PO11:** Develops communication skills and builds confidence to face challenges in the corporate world.

Programme Specific Objectives (PSO's):

- PSO1:** Lifelong learning to apply key aspects of marketing as well as management in a dynamic business world.
- PSO2:** To pursue a successful career in various industries, service sector, marketing research and entrepreneurship.
- PSO3:** To develop an understanding of professional, ethical and social issues relevant to participation and leadership in our Communities.
- PSO4:** To learn relevant advanced accounting career skills by applying qualitative and quantitative knowledge to their future careers in business.
- PSO5:** Acquiring knowledge skills in various areas of Communication, decision making,

innovation and problem solving in daily business activities.

PSO6: Acquisition of systematic subject skills in various disciplines such as Finance, Auditing and Taxation, Accounting, Management, Communication and Marketing.

Course Outcomes (CO's)

Principles of Marketing Semester I

CO1: To summarize information in the field of marketing.

CO2: Recognizing the importance of Consumer behaviour.

CO3: Developing approaches to market selection.

CO4: Differentiating the view of rural marketing and other sectors.

CO5: Applying knowledge with recent developments in the marketing world.

CO6: Developing attitudes in the field of marketing research.

Principles of Marketing Semester II

CO7: To describe the product and its related items.

CO8: To explain pricing and its policies.

CO9: Identify types of routes and distribution channels.

CO10: To discuss the retail sector.

CO11: Developing creativity in advertising.

CO12: To identify various avenues of promotional activities.

Insurance Semester I

CO13: To explain the insurance sector.

CO14: Identify the types of life insurance policies.

CO15: Creating awareness among students about life insurance policies.

CO16: To discuss about LIC in India.

CO17: To evaluate the functioning of IRDA.

CO18: Creating awareness about careers in insurance.

Insurance Semester II

CO19: To explain the importance of fire insurance.

CO20: Developing awareness about marine insurance.

CO21: To discuss various insurances.

CO22: To summarize the general insurance business in India.

CO23: Separation of general and life insurance sectors.

CO24: To evaluate the performance of public and private insurance Companies.

Management Principles and Applications Semester I

CO25: To discuss the principles and functions of business management.

CO26: To describe the Concepts of planning and decision making.

CO27: Creating awareness among students about organizing.

CO28: To measure the importance of direction and Communication skills.

CO29: Distinguish between the terms authority and responsibility.

CO30: Applying the importance of Communication in the field of management.

Management Principles and Applications Semester II

- C031:** To explain motivation and its importance.
- C032:** Applying leadership styles and techniques in business.
- C033:** Separation of Coordination and Control.
- C034:** To discuss emerging issues in management.
- C035:** To check the significance of change.
- C036:** Identify the Concept of Corporate social responsibility.

Financial Accounting Semester I

- C037:** To apply basic accounting knowledge in business.
- C038:** Identify freight accounting knowledge.
- C039:** To solve problems related to integration.
- C040:** To evaluate the significance of accounts of businesses.
- C041:** To discuss the accounting of a non-profit organization.
- C042:** Distinguish between accounting Concepts and Conventions.

Financial Accounting Semester II

- C043:** To resolve issues related to Conversion of single entry to double entry.
- C044:** To discuss Computerized accounting.
- C045:** Able to handle accounting software.
- C046:** To discuss Conversion of partnership firms into limited Companies.
- C047:** To differentiate between stock creditor method and branch trading, profit and loss A/c.
- C048:** To measure the importance of vouchers.

B.Com-II

Corporate Accounting Semester III & IV

- C049:** Discuss and know the accounting entries of issue and forfeiture and reissue of shares.
- C050:** Display the accounting for issue of debentures and redemption of debentures.
- C051:** Reconciliation of Financial Statements in accordance with the provisions of the Indian Companies Act, 2013.
- C052:** To implement basic accounting process on Tally ERP.
- C053:** To discuss the procedure for issuing shares, debentures, bonds or securities.
- C054:** To apply books of accounts in Computerized accounting.

Corporate Accounting Semester IV

- C055:** Explain profit/loss accounting entries before incorporation.
- C056:** Differentiate the value of shares under different methods.
- C057:** Calculate accounting for liquidation of Companies.
- C058:** Implement and practice Store Accounting through Tally ERP.
- C059:** Preparation of Books of Accounts on Computerized Accounting.
- C060:** To discuss bankruptcy Codes and bankruptcy.

Fundamentals of Entrepreneurship Semester III

- C061:** Identifying theoretical knowledge of entrepreneurship.
- C062:** Developing entrepreneurial qualities and skills.
- C063:** To explain to the students the steps involved in the creation of small scale

enterprises.

CO64: To familiarize students with recent trends and Concepts in entrepreneurship.

CO65: Applying Entrepreneurship Theory.

CO66: Differentiating between MSMEs and Large Enterprises.

Fundamentals of Entrepreneurship Semester IV

CO67: To explain family business in India.

CO68: Distinguishing Conceptual Knowledge of Service and Agricultural Entrepreneurship.

CO69: To discuss business plan and project report.

CO70: To illustrate student entrepreneurship success stories.

CO71: To clarify the project plan.

CO72: To clarify opportunities in services and agriculture sector.

B.Com-III

Advanced Accountancy Paper I Semester V

CO73: Practice preparing financial statements of banks.

CO74: Show accounting of farm produce.

CO75: Simulate the accounting situation of an insurance claim.

CO76: Explain accounting process on Tally with GST.

CO77: Implement a hire purchase system in businesses.

CO78: Distinguish between a loss stock policy and a profit policy.

Advanced Accountancy Paper III Semester VI

CO79: To understand the basic Concepts of Cost accounting.

CO80: Explain and apply the terms of financial statement analysis.

CO81: To use various ratios in business.

CO82: Knowing the cash flow of the application.

CO83: To explain accounting process on tally with GST.

CO84: To distinguish between financial statements and balance sheets.

Advanced Accountancy Paper II Semester V

CO85: Identify Concepts and types of audits.

CO86: To distinguish between audit and investigation.

CO87: To discuss specific matters of an audit of financial statements.

CO88: To explain the audit of a Company.

CO89: To difference between a special audit and an audit report.

CO90: To explain the principles of auditing.

Advanced Accountancy Paper IV Semester VI

CO91: To identify residential status and its effect on tax liability.

CO92: Applying the Concept of exemption from Income.

CO93: To know the Computation of Income from various sources.

CO94: Explaining the basic Concepts of Income tax and basis of duty.

CO95: To assess the basic Concepts of GST.

CO96: To difference between GST and other indirect taxes.

Business Regulatory Framework Semester V

CO97: To clarify Concepts and rules of Contract.

CO98: To discuss the importance of labor laws.

CO99: Distinguishing between Employees' State Insurance Act and Gratuity Act.

CO100: To apply knowledge of Sale of Goods Act and GST.

CO101: Introduction to Indian Partnership Law.

CO102: To clarify the Limited Liability Partnership Act.

Business Regulatory Framework Semester VI

CO103: To discuss the Companies Act 2013.

CO104: Introduction to SEBI and Consumer Protection Act.

CO105: To explain Competition law.

CO106: To describe business transition and cyber laws.

CO107: To discuss the Negotiable Instruments Act.

CO108: To distinguish between trademarks, Copyrights, patents and industrial designs.

Modern Management Practices Semester V

CO109: To explain the Contribution of thinkers to modern management practices.

CO110: To discuss the importance and applicability of various modern management practices.

CO111: Imparting Modern Management Knowledge.

CO112: To differentiate between CRM and SCM.

CO113: To explain the Concept of emotional and social intelligence.

CO114: Identifying the Concept of learning and talent management.

Modern Management Practices Semester VI

CO115: To explain the knowledge of TQM.

CO116: Differentiating between Chinese and Japanese management practices.

CO117: Planning Event Management and Performance Management.

CO118: Using time and stress management Concepts.

CO119: Developing Leadership Styles.

CO120: To discuss the 8 keys of Japanese quality management techniques.

Money and Financial System Paper I

CO121: Explain the functions of money and the measurement of money supply.

CO122: Analyze the functions of Commercial banks and types of banks.

CO123: Explain banking business and its importance, process of credit creation and its limitations.

CO124: Interpret the changing nature of the banking business.

CO125: Explain banking system in India and its functioning.

CO126: Identify recent trends in the banking system.

Money and Financial System Paper II

CO127: Implement e-banking services.

CO128: Explain the function of RBI in India.

CO129: Prepare consultancy and guidance for investment in financial markets.

CO130: Analyze the business practices of NBFCs and AIFIs in providing the required expertise.

CO131: Explain the administrative structure, functions and roles of NABARD and SIDBI.

CO132: Identify the administrative structure, functions and roles of NHB and EXIM Bank.

Cooperative Development Paper I

CO133: Explain the meaning, definition, characteristics and principles of cooperation.

CO134: Analyze the role of cooperation in economic development.

CO135: Identify agricultural and non-agricultural credit cooperative s.

CO136: Explain co-operative banking and various credit institutions in India.

CO137: Analyze the types, management, progress and problems of urban cooperative banks.

CO138: Analyze the role and problems of consumer cooperative s as well as sugar cooperative s.

Cooperative Development Paper II

CO139: Explain cooperative laws and fund management.

CO140: Interpret organizational arrangements for cooperative education and training.

CO141: Interpret the nature, registration, legislation and audit of housing co-operative societies.

CO142: Explain the nature and components of audit of co-operative housing societies.

CO143: Explain cooperative audit system and provisions.

CO144: Analyze the responsibilities and powers of a fellow auditor

Economics (B.Com)

Microeconomics Paper I

CO1: Explain demand and consumer behavior along an indifference curve.

CO2: Use the indifference curve in real life.

CO3: Analyze the importance of demand forecasting in business decision making and various methods of demand forecasting.

CO4: Apply firm theory to business situations.

CO5: Explain the production cost curve and the firm's revenue curve.

CO6: Apply the tools of consumer behavior to business situations.

Microeconomics Paper II

CO7: Explain firm and industry equilibrium in the short run and long run by measuring producer surplus under perfect competition.

CO8: Explain price fixing and price discrimination under monopoly as well as the measurement of monopoly power.

CO9: Analyze the characteristics of monopolistic competition and the equilibrium of a firm in the short run and long run under monopolistic competition.

CO10: Define price war, price leadership and kinky demand curve under oligopoly market.

CO11: Support Ricardo's and modern theories of rent, money and real wages and wage

differentials.

CO12: Explain the liquidity preference theory of interest and the bearing and uncertainty Theory of leverage.

Macroeconomics Paper I

CO13: Analyze the concept of macroeconomics including the variables and elements of macroeconomics.

CO14: Explain the relevance of national income, concept and its applications in economic policy making.

CO15: Explain methods of measuring national income with difficulties and importance.

CO16: Analyze the changing value of money and its effects on the economy.

CO17: Support the Keynesian theory of employment.

CO18: Explain the process of production and employment creation through investment And consumption.

Macroeconomics Paper II

CO19: Explain the business cycle phenomena in the economy.

CO20: Apply practical judgment at their professional level in the future.

CO21: Analyze the public finance system of a state and its impact on the economy.

CO22: Explain and impact of a state's public finance system on the nation's citizens.

CO23: Support trade and business practices through international trade theory and other Relevant concepts.

CO24: Explain the international currency exchange system and the determination of exchange rates.

Business Environment Paper I

CO25: Explain the relationship between business environment and sustainable development.

CO26: Analyze the current status of Indian agriculture, agricultural value policy and marketing issues.

CO27: Support Food Security and Agricultural Renewal Action Plan.

CO28: Industrial Policy of 1991, MSME, Explain the progress of industrial sector in the era of globalization.

CO29: Identify the problems of Indian economy such as population, unemployment and poverty, income inequality etc.

CO30: Analyze the problems of rural and urban economy.

Business Environment Paper II

CO31: Analyze the concept of liberalization, privatization and globalization.

CO32: Explain the implementation and impact of liberalization, privatization and globalization on the Indian economy.

CO33: Support financial planning and services sector in India.

CO34: Explain the need for foreign capital in India and the policy of the Government of India towards foreign capital.

CO35: Identify the relationship between the Indian rupee and foreign exchange with multinational companies.

CO36: Enhance objectives and performance of IMF18, IBRD19, WTO20 and SAARC21.