CENTRE FOR DISTANCE EDUCATION
SHIVAJI UNIVERSITY, KOLHAPUR

**Program Educational Objectives (PEOs) of B.Com. Programme**

The graduate (B.Com.) will

PEO1 Evolve as globally competent Commerce professionals possessing leadership skills for developing innovative solutions in multidisciplinary domains.

PEO2 Excel as socially committed individual having high ethical values and empathy for the needs of society.

PEO3 Become an entrepreneur who can provide solutions and develop products for Enterprise needs.

PEO4 Involve in lifelong learning to adapt the global advancements in the emerging areas of commerce & management.

**Program Specific Outcomes of B.Com. Programme**

After Completing Bachelor of Commerce (B.Com.) course, students are able to:

PO1 Build a strong foundation of knowledge in different areas of Commerce.

PO2 Implement the skill of applying concepts and techniques used in Commerce.

PO3 Develop an attitude for working effectively and efficiently in a business environment.

PO4 Integrate knowledge, skill and attitude that will sustain an environment of learning and creativity among the students.

PO5 Expose students about entrepreneurship.

PO6 Be capable of making decisions at personal and professional level.

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| **CENTRE FOR DISTANCE EDUCATIONSHIVAJI UNIVERSITY, KOLHAPURCO'S OF B.COM PROGRAMME** |

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| **B.COM PART – I, SEM I & II** |
| **Course Code** | **Course** | **Co’s** |
| 59637/59647 | **English for Business Communication** | **To enable the student to** 1. match with communication skills in business.
2. classify the language and business competence.
3. assess language used in business letters prepared for communication.
4. apply skills about different techniques used for business communication in 21st century.
5. built human values among the students through poems and prose.
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| 59638/59648 | **Business Economics** | **To enable the student to**1. relate the concepts of micro economics with consumer behavior.
2. illustrate the supply side of the market through the production and the cost behavior of firm.
3. plan the application of pure economic theories to the business.
4. motive regarding the changing picture and needs of economy.
5. design tools of consumer behavior and firm theory to business situation.
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| 59639/59649 | **Principles of Business Management** |

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| **To enable the student to** |

1. define the basic principles and functions of business management.
2. explain basic management concepts, principles and practices.
3. apply the professional management skills and utilize emerging horizons in the field of management.
4. explain the concept of applied management interpret the functions of management.
5. discuss the theories of management regarding motivation and leadership.
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| 59640/59650 | **Financial Accounting** | **To enable the student to**1. illustrated ethical issues related to the accounting profession.
2. apply basic accounting knowledge as applicable to business.
3. analyze financial statements in accordance with Generally Accepted Accounting Principles.
4. justify the need of IFRS in 21st century.
5. develop critical thinking skills to analyze financial data as well as the effects of differing financial accounting methods on the financial statements.
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| 59641/59651 | **Principles of Marketing** | **To enable the student to**1. define the need of marketing and marketing research.
2. explain the concepts and principles of Marketing.
3. apply basic knowledge of practical market as well as tools and techniques of marketing to the students.
4. analyze basic knowledge of 4P’s of marketing and retailing.
5. discuss marketing research process and marketing information system.
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| 59642/59656 | **Business Mathematics** | **To enable the student to**1. define business mathematics concepts that are encountered in the real world.
2. understand and be able to communicate the underlying business concepts and mathematics involved to help another person gain insight into the situation.
3. apply of basic Calculus in Business on the basis of mathematics.
4. explain the fundamental principles arising from the mathematical ideas associated to business applications.
5. discuss second and third order, square matrix, Singular and non – singular matrix.
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| 59646/59655 | **Insurance** | **To enable the student to**1. explain the fundamental principles of Insurance.
2. identify procedural part and documentation in Life Insurance business and General Insurance business.
3. discover the skills required to become a life Insurance Agent.
4. evaluate the fundamentals, need and procedure of General Insurance.
5. discuss the further development of insurance sector and its diversification.
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| 59645/59654 | **Commercial Geography** | **To enable the student to**1. define Commercial Geography, Conservation of Resources & sustainable economic development.
2. classify economic activities regarding Indian Economy and Globalization.
3. identify the bases of commercial and marketing activities related to the earth.
4. analyze Conservation of Resources & sustainable economic development.
5. discuss nature and approaches to the study of agricultural marketing.
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| **B.COM PART – II, SEM III & IV** |
| **Course Code** | **Course** | **Co’s** |
| 63106/63120 | **English for Business Communication** | **To enable the student to**1. match with communication skills in business.
2. classify the language and business competence.
3. assess language used in business letters prepared for communication.
4. apply skills about different techniques used for business communication in 21st century.
5. built human values among the students through poems and prose.
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| 63108/63122 | **Business Economics** | **To enable the student to**1. define basic concepts and theories in macro economics to the students
2. identify macro-economic policies and changes in various macro economic theories to the students.
3. analyze operations of markets under varying competitive conditions.
4. assess causes and consequences of unemployment, inflation and economic growth.
5. Formulate theory of business economics and justify its practical application in business.
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| 63109/63123 | **Fundamentals of Entrepreneurship** | **To enable the student to**1. explain theoretical knowledge of Entrepreneurship development.
2. develop Entrepreneurship at initial stage of learning.
3. Analyze practical aspects of entrepreneurship development for new business.
4. discuss process, problems and measures of EDP in India.
5. discuss stories of successful entrepreneur for motivation.
6. describe examples of entrepreneurial business and actual practice, both successful and unsuccessful, and explain the role and significance of entrepreneurship as a career, in the firm, and in society.
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| 63111/63125 | **Money and financial System** | **To enable the student to**1. explain the nature, functioning and issues related to money, banks & non banking financial institutions in India to the students.
2. extend the students fully with chancing role of financial institutions in the process of growth & development.
3. build the skills to easily understand the working of financial system in economic.
4. analyze Balance sheet of Commercial Banks and Process of Credit Creation.
5. discuss nature and role of financial system in the economy.
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| 63107/63121 | **Corporate Accounting** | **To enable the student to**1. illustrate the process of Issue of shares and issue and Redemption of Debentures
2. utilize the process of Final Accounts of Companies in Vertical form.
3. compare Corporate Accounting inconformity with the Provisions of Indian Companies Act 1956 and Indian Accounting Standards.
4. distinguish profit and loss prior period to incorporation and post incorporation.
5. interpret the practical aspects of corporate accounting and computerized accounting.
6. Discuss the accounting standards used by Companies at the time of recording their transactions.
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| 63110/63124 | **Business Statistics** | **To enable the student to**1. explain basic knowledge of statistical techniques as are applicable to business.
2. apply statistical concepts regarding measurements of location and dispersion, probability, probability distributions, sampling, estimation,
3. analyze hypothesis testing, regression, and correlation analysis, multiple regression and business/economic forecasting in business.
4. elaborate a standard business report including the graphics, probability statements and resultant commentary.
5. explain probability theory and probability distributions in relation to general statistical analysis.
6. construct a prediction interval for the response given a value of the predictor and use this information to inform a business decision.
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| **B.COM PART – III, SEM V & VI** |
| **Course Code** | **Course** | **Co’s** |
| 51431/51461 | **Business Regulatory Framework** | **To enable the student to**1. explain the latest laws governing business and commercial transactions
2. apply the Law of Contract and General Principles of Indian Contract Act, 1872 in the business.
3. analyze contingent contracts and the consequences of breach of breach of contract.
4. interpret the Limited Liability Partnership Act, 2008 and Sale of Goods Act in relation with use in the business.
5. Improve legal awareness among the students.
6. discuss the rights and duties of pawnor and pawnee under contract of bailment.
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| 61430/51460 | **Business Environment** | **To enable the student to**1. define the Concept, Components and Importance of Business Environment.
2. explain the Present status of Indian Agriculture Development and Industrial Development.
3. illustrate the concept of international trade and balance of payment.
4. assess problems of rural and urban Indian economy.
5. describe the fundamental economic problems.
6. discuss various elements internal as well as external affecting business environment.
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| 51432/51462 | **Modern Management Practices** | **To enable the student to**1. explain the importance and applicability of various modern management practices.
2. apply the modern management practices being used by the corporate world.
3. analyze the theory of Strategic Management and Customer Relationship Management.
4. discuss Corporate Social Responsibility, Knowledge Management and Disaster Management.
5. design communication skills to promote respect and relationship.
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| 51433/51463 | **Co-operative Development** | **To enable the student to**1. define the meaning and principles of Co-operation.
2. illustrate the agricultural and Non-agricultural Credit Co-operative institutions in India.
3. analyze the Co-operative movement in Maharashtra.
4. assess impact of Globalization on Co-operative movement.
5. discuss performance of agricultural and Non-agricultural credit co-operative institutions.
6. build the co-operative movement for development of cooperative sector.
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| 51434/51435/51464/51465 | **Advanced Accountancy**  | **To enable the student to**1. explain advanced accounting issues and practices.
2. illustrate the process of Bank Final accounts.
3. describe the various levels of persuasiveness of different types of audit evidence and explain the broad principles of audit sampling techniques.
4. explain working knowledge of generally accepted auditing procedure, techniques & skills.
5. originate knowledge of various provisions of Income - Tax Act & their applications in Computations of Income of Individuals & firms under various heads of Income.
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| 51436/51437/51466/51467 | **Advanced Costing**  | **To enable the student to**1. define cost Accounting concepts & elements of cost.
2. explain Meaning, Nature, Scope, Objectives & Importance of Costing
3. illustrate Concept of Overheads and Machine Hour Rate.
4. analyze the reconciliation of results according to Cost accounts and financial accounts.
5. obtain knowledge about activity based costing and integrated accounting.
6. determine various levels of material i.e. reorder level, minimum level, maximum level & EOQ for managing working capital.
7. discuss features of overhead or indirect cost of production and basis of allocation and apportionment.
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| 51444/51445/51474/51475 | **Taxation**  | **To enable the student to**1. define working knowledge of various provisions of major indirect taxes.
2. explain agriculture income, residential status and incidence/charge of tax.
3. apply the Principles and Provisions of direct tax laws in Computation of taxable income under various heads of income.
4. analyze the taxable income and different business entities.
5. Discuss the theoretical aspects of Goods and service tax.
6. adapt amendments made from time to time in Finance Act.
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| 51442/51443/51472/51473 | **Insurance**  | **To enable the student to**1. define the principles of life insurance and their importance.
2. outline the concept of life insurance.
3. explain knowledge of the principles of Fire Insurance & Motor Insurance and their use.
4. apply knowledge about various products of Life Insurance at the time of working as a insurance officer.
5. discover the provisions of Fire Insurance & Motor Insurance.
6. build information regarding various documents and regulations required for Fire Insurance & Motor Insurance.
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| 51438/51439/51468/51469 | **Advanced Banking and Financial System**  | **To enable the student to**1. explain the legal aspects of banking transactions and its implications as banker and customer.
2. assess the performance of banks and financial institutions.
3. elaborate banking law and practice in relation to the banking system in India
4. develop the capability of students for knowing banking system, regulatory framework banker- customer relationship and banking services.
5. test the knowledge about bank nationalization, financial and business performance of banks, central banking and financial markets.
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| 51450/51451/51478/51479 | **Rural Economics and Co-operation** | **To enable the student to**1. explain concepts and principles of Co-operation.
2. illustrate process and need of Rural Industrialization in India.
3. develop agro based industries and small scale industries in India.
4. analyze the performance of non-credit co-operation and Rural Indebtedness in India.
5. assess productivity and performance of Indian Agriculture .
6. discuss regarding Rural Economy and Co-operation.
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| 51452/51453/51482/51483 | **Advanced Statistics**  | **To enable the student to**1. familiar with statistical tools and techniques used in business.
2. explain probability theory and probability distributions in relation to general statistical analysis.
3. illustrate use of statistics in real life situations.
4. apply hypothesis testing, regression, and correlation analysis, multiple regression and business/economic forecasting in business.
5. evaluate a standard business report including the graphics, probability statements and resultant commentary. analyze hypothesis testing, regression, and correlation analysis, multiple regression and business/economic forecasting in business.
6. elaborate a standard business report including the graphics, probability statements and resultant commentary.
7. construct a prediction interval for the response given a value of the predictor and use this information to inform a business decision.
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| 51440/51441/51470/51471 | **Industrial Management**  | **To enable the student to**1. define concepts of Human Resource Management (HRM) & Human Resource Planning (HRP).
2. illustrate the subject of industrial management and its impaction.
3. explain the importance and applicability of industry management.
4. design the advanced system for employee Training, Performance Appraisal and Merit Rating.
5. discuss the Recent trends in plant maintenance and create Measures of Industrial Pollution
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