# Modern College of Arts, Science and Commerce

Ganeshkhind, Pune-411016

# **Faculty of Commerce**

# **Course Outcome**

# Compulsory English – I (22-COB111) (Semester I)

CO No.	<b>Cognitive Abilities</b>	Course Outcomes
CO 1	Remembering	Students can identify various terms of literature and
		language in English and use them in various
		situations.
CO 2	Understanding	Students get the pleasure of reading works by
		interpreting classical writers of English Literature.
CO 3	Applying	Students apply entrepreneurship skills in real life
		with the help of their reading of biographies of
		corporate leaders.
CO 4	Analysing	Employability skills of the students are enhanced
		through analysis and implementation of the
		concepts learnt.
CO 5	Evaluating/Creating	Practice in communication skills and life skills
		creates students with well-rounded personality.

# Compulsory English – II (22-COB121) (Semester II)

CO No.	Cognitive Abilities	Course Outcomes
CO 1	Remembering	Students can identify various terms of literature and
		language in English and use them in various
		situations.
CO 2	Understanding	Students get the pleasure of reading works by
		interpreting classical writers of English Literature.
CO 3	Applying	Students apply entrepreneurship skills in real life
		with the help of their reading of biographies of
		corporate leaders.
CO 4	Analysing	Employability skills of the students are enhanced
		through analysis and implementation of the
		concepts learnt.
CO 5	Evaluating/Creating	Practice in communication skills and life skills
		creates students with well-rounded personality.

# Financial Accounting – I (22-COB112) (Semester I)

CO No.	<b>Cognitive Abilities</b>	Course Outcomes
CO 1	Remembering	Explain various concepts & terms of Accounting
		Standards associated with basics of accountings.
CO 2	Understanding	Explain the basic terms and concepts used in
		dissolution of Partnership Firm which facilitates
		Piecemeal Distribution of Cash.
CO 3	Applying	Make use of Accounting Standards to avoid
		diversified accounting policies used in the
		preparation of Financial Statements.
CO 4	Analysing	Examine the various facets in accounting and
	_	Illustrate the relevant methods & techniques to
		minimize complications in problem solving.
CO 5	Evaluating/Creating	Evaluate impact of standard accounting principles
	_	in the preparation & revision of Financial
		Statements.

# Financial Accounting – II (22-COB122) (Semester II)

CO No.	<b>Cognitive Abilities</b>	Course Outcomes
CO 1	Remembering	Apply the concept of final account for NPO to calculate surplus/Deficit.
CO 2	Understanding	Define and state financial lease
CO 3	Applying	Analyse and distinguish between operating and finance lease.
CO 4	Analysing	Create accounting record through computerized accounting system.
CO 5	Evaluating/Creating	State & Understand valuation of intabiles assets.

# Business Economics – I (22-COB113) (Semester I)

CO No.	<b>Cognitive Abilities</b>	Course Outcomes
CO 1	Remembering	Define various concepts & terms used in Micro
		Economics
CO 2	Understanding	Understanding the terms, concepts and theoretical
		aspects of Consumer related theories
CO 3	Applying	Compute and apply price elasticity, Marginal rate
		of substitution, Total and Marginal Utility, Total,
		Average and Marginal productivity.
CO 4	Analyzing	Able to interpret equilibrium in the market, price
		behavior, cost and revenue behavior and their
		interrelationships
CO 5	Evaluating/Creating	Interpret and evaluate basic price and demand
		.supply, cost and revenue curves and problems
		related to them.

# Business Economics – II (22-COB123) (Semester II)

CO No.	<b>Cognitive Abilities</b>	Course Outcomes
CO 1	Remembering	Remembering concepts and formulae of costs and
		revenues used in Production Economics
CO 2	Understanding	Understanding the terms, concepts and theoretical
		aspects of Product and factor Markets and their
		features
CO 3	Applying	Compute and apply costs, revenue, profits under
		different market conditions
CO 4	Analysing	Able to interpret equilibrium both short and long
		run equilibrium vis a vis Industry equilibrium as
		well.
CO 5	Evaluating/Creating	Interpret and evaluate different market condition
		both in product and factor market and their
		interrelations in determining the market price, cost,
		profits, revenues supply and demand.

# Mathematics and Statistics – I (22-COB114) (Semester I)

CO No.	<b>Cognitive Abilities</b>	Course Outcomes
CO 1	Remembering	Memorise and reproduce all basic formulae covered
		in the Syllabus
CO 2	Understanding	Interpret the terms, concepts and theoretical aspects
		in Mathematics and Statistics
CO 3	Applying	Calculate Simple Interest, Compound Interest, EMI,
		Return on Investment, Frequency and Measures of
		Central Tendency.
CO 4	Analysing	Illustrate Histogram, Cumulative Frequency Curves
		and display Median and Mode graphically.
CO 5	Evaluating/Creating	Interpret basic Statistical data, frequency and
		graphs.

# Mathematics and Statistics – II (22-COB124) (Semester II)

CO No.	<b>Cognitive Abilities</b>	Course Outcomes
CO 1	Remembering	Memorise and reproduce all basic formulae covered
		in the Syllabus
CO 2	Understanding	Interpret the terms, concepts and theoretical aspects
		covered in the Syllabus
CO 3	Applying	Compute Measures of Dispersion, Matrices and
		Determinants, Linear Programming Problems,
		Correlation and Regression and Intex numbers.
CO 4	Analysing	Demonstrate Dispersion. Linear equations,
		Correlation & Regression, Index numbers.
CO 5	Evaluating/Creating	Create and solve simple simultaneous equations.

# Banking and Finance – I (22-COB115(a)) (Semester I)

CO No.	<b>Cognitive Abilities</b>	Course Outcomes
CO 1	Remembering	Remember various banking terms.
CO 2	Understanding	Identify the difference between bank, banker and
	_	banking.
CO 3	Applying	Open and operate savings bank account.
CO 4	Analysing	Compare the various methods of remittances.
CO 5	Evaluating/Creating	Design Mock banking learning platform.

# Banking and Finance – II (22-COB125(a)) (Semester II)

CO No.	<b>Cognitive Abilities</b>	Course Outcomes
CO 1	Remembering	Memories the basic concepts in banking business
CO 2	Understanding	Recognize the importance of various principles of
		lending policy.
CO 3	Applying	Use of various technology based platforms while
		doing banking.
CO 4	Analysing	Differentiate various negotiable instruments.
CO 5	Evaluating/Creating	Create a banking kit, a compilation of various forms
		and specimens.

# Organizational Skill Development – I (22-COB115(b)) (Semester I)

CO No.	<b>Cognitive Abilities</b>	Course Outcomes
CO 1	Remembering	Remember the factors and principles influencing on
		office environment, location and layout
CO 2	Understanding	Understand the importance of routine,
		administrative and managerial functions of the
		modern office.
CO 3	Applying	Apply various tools and techniques for efficient
		functioning, efficient workflow in the office
CO 4	Analysing	Analyse the efficiency by comparing the
		performance with the designed standards in the
		office processes.
CO 5	Evaluating/Creating	Design various layouts and can form work
		standards in the office

# $Organizational\ Skill\ Development-II\ (22-COB125(b))\ (Semester\ II)$

CO No.	<b>Cognitive Abilities</b>	Course Outcomes
CO 1	Remembering	Remember the techniques and steps in work
		measurement
CO 2	Understanding	Understand the skills and qualities required in the personality of manager

CO 3	Applying	Apply various tools and techniques for work
		measurement and work standards.
CO 4	Analysing	Classify the various reports and can analyse various
		tools and techniques of time management
CO 5	Evaluating/Creating	Evaluate various reports and evaluate the work
		performance with the work standards

#### Business Environment & Entrepreneurship – I (22-COB116(a)) (Semester I)

CO No.	<b>Cognitive Abilities</b>	Course Outcomes
CO 1	Remembering	Identify various aspects of business environment.
CO 2	Understanding	Understand concept of entrepreneur and process of entrepreneurship.
CO 3	Applying	Acquire various skills and competencies of entrepreneur.
CO 4	Analysing	Analyse problems of growth and solutions to resolve the issues.
CO 5	Evaluating/Creating	Explain role of entrepreneurship in Indian economy.

# Business Environment & Entrepreneurship – II (22-COB126(a)) (Semester II)

CO No.	<b>Cognitive Abilities</b>	Course Outcomes
CO 1	Remembering	Study various institutions promoting
		entrepreneurship.
CO 2	Understanding	Understand various types of entrepreneurship.
CO 3	Applying	Illustrate significance of Entrepreneurship
		Development Program.
CO 4	Analysing	Analyse motivational factors to become
		entrepreneur.
CO 5	Evaluating/Creating	Motivate to become Entrepreneur.

# Marketing & Salesmanship – I (22-COB116(b)) (Semester I)

CO No.	<b>Cognitive Abilities</b>	Course Outcomes
CO 1	Remembering	Study the Various concepts in Marketing
CO 2	Understanding	Understanding the Knowledge of Marketing
		Environment and Marketing Mix.
CO 3	Applying	Illustrate the significance of 4 P's of Marketing
CO 4	Analysing	Analyse the environmental factors to be considered
		for the Marketing function.

CO 5	Evaluating/Creating	Creating awareness of the required skill of product
		promotion.

# Marketing & Salesmanship – II (22-COB126(b)) (Semester II)

CO No.	<b>Cognitive Abilities</b>	Course Outcomes
CO 1	Remembering	Study the knowledge of Salesmanship and various
		Approaches.
CO 2	Understanding	Understanding the various techniques required for
		efficient salesmanship
CO 3	Applying	Illustrate the significance of Rural Marketing.
CO 4	Analysing	Analyze the Modern trends in the Marketing
CO 5	Evaluating/Creating	Explain the importance of Salesmanship.

# Additional English – I (22-COB117(a)) (Semester I)

CO No.	<b>Cognitive Abilities</b>	Course Outcomes
CO 1	Remembering	Students can identify different genres and literary
		terms of English literature and examine them.
CO 2	Understanding	Interpreting a good blend of old and new pieces of
		literature from across the globe.
CO 3	Applying	Students become aware of cultural values and
		global challenges through the essays, poems and
		short stories.
CO 4	Analysing	Students can critically analyze the literary works
		available to them.
CO 5	Evaluating/Creating	Literary sensibilities are developed among students.

# Additional English – II (22-COB127(a)) (Semester II)

CO No.	<b>Cognitive Abilities</b>	Course Outcomes
CO 1	Remembering	Students can identify different genres and literary
		terms of English literature and examine them.
CO 2	Understanding	Interpreting a good blend of old and new pieces of
		literature from across the globe.
CO 3	Applying	Students become aware of cultural values and
		global challenges through the essays, poems and
		short stories.
CO 4	Analysing	Students can critically analyze the literary works
		available to them.
CO 5	Evaluating/Creating	Literary sensibilities are developed among students.

# Hindi – I (22-COB117(b)) (Semester I)

CO No.	Cognitive Abilities	Course Outcomes
CO 1	Remembering	Students get to know numarics and mathematical

		symbols in devnagari and use of internet and hindi
		software.
CO 2	Understanding	Student can understand hindi computing (Unicode )
		information and conceptual writing in textbooks.
CO 3	Applying	Students realiz the life values, they become awar of
		cultural values, environmental values through the
		poems, stories. They can apply in life.
CO 4	Analysing	Students can critically analyze the literary works
		available to them.
CO 5	Evaluating/Creating	Litarary sensibilities are developed among students.
		They can develop conceptual writing skills.

# $Hindi-II\ (22\text{-}COB127(b))\ (Semester\ II)$

CO No.	<b>Cognitive Abilities</b>	Course Outcomes
CO 1	Remembering	Students get to know translation and
		communication skills.they get to know the nature
		and requirement of hindi language practice in
		various fields.
CO 2	Understanding	Students can understand the skills of using hindi
		language in various fields.
CO 3	Applying	Students realize the life values, cultural values and
		environmental values through the poem and stories.
		They can apply in life.
CO 4	Analysing	Students can critically analyze the literary works
		and communication skills, translation work
		available to them.
CO 5	Evaluating/Creating	Literary sensibilities are developed among students.
		They can practice hindi language in the professional
		field.

# Marathi – I (22-COB117(c)) (Semester I)

CO No.	<b>Cognitive Abilities</b>	Course Outcomes
CO 1	Remembering	Students can identify the literary concepts of essay
		writing and biography writing
CO 2	Understanding	Students understand biographical writing and
		conceptual writing in the textbook.
CO 3	Applying	Students learn life values, constitutional values and
		environmental values through biographical and
		conceptual writings in assigned textbooks.
CO 4	Analyzing	The skill of analyzing the assigned literary work is
		acquired
CO 5	Evaluating/Creating	Students develop biographical and conceptual writing
		skills

# Marathi – II (22-COB127(c)) (Semester II)

CO No.	<b>Cognitive Abilities</b>	Course Outcomes
CO 1	Remembering	Students know the nature and requirements of
		studying Marathi language in various fields
CO 2	Understanding	Students learn the skills of using Marathi language
		in various fields
CO 3	Applying	Acquire writing skills for a variety of writing
		genres
CO 4	Analyzing	Ability to analyze applied Marathi writing in
		various fields is developed
CO 5	Evaluating/Creating	Marathi language writing skills will be practiced in
		the professional field

# Management Accounting - (22-COM111) (Semester I)

CO No.	<b>Cognitive Abilities</b>	Course Outcomes
CO 1	Remembering	Study various concepts of Management Accounting
		and Costing
CO 2	Understanding	Understand the concept in depth with practical
		examples
CO 3	Applying	Learn to use the application of Marginal, Standards
		and other concepts for Business
CO 4	Analysing	Able to analysis competitive techniques
CO 5	Evaluating/Creating	Evaluate the tools and techniques of costing and
		managements

# Strategic Management - (22-COM112) (Semester I)

CO No.	<b>Cognitive Abilities</b>	Course Outcomes
CO 1	Remembering	Remember various concepts in strategic
		management
CO 2	Understanding	Understand the use of various tools, techniques and
		methods of strategic management
CO 3	Applying	Interpret the difference between various functional
	1	strategies
CO 4	Analysing	Analyze Business Environment
CO 5	Evaluating/Creating	Evaluate strategic planning

# Advanced Accounting - (22-COM113(a)) (Semester I)

CO No.	<b>Cognitive Abilities</b>	Course Outcomes
CO 1	Remembering	Memorise basic concepts of Advanced Accounting
CO 2	Understanding	Understand the concepts of Corporate Restructuring
		and its Accounting Methods
CO 3	Applying	Solve problems related to Advanced Accounting
CO 4	Analysing	Examine modes of Liquidation for preparing
		Liquidators Final Statement

CO 5	Evaluating/Creating	Valuate Shares and Goodwill of a Company
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# Income Tax - (22-COM113(b)) (Semester I)

CO No.	<b>Cognitive Abilities</b>	Course Outcomes
CO 1	Remembering	Remember various provisions of Income Tax Act
CO 2	Understanding	Understand various heads of Income
CO 3	Applying	Apply knowledge for computation of Income Tax
CO 4	Analysing	Analysis of deduction from gross total income
		under Income Tax Act
CO 5	Evaluating/Creating	Develop the skill for filing Income Tax Return

#### Production and Operation Management - (22-COM114(a)) (Semester I)

CO No.	Cognitive Abilities	Course Outcomes
CO 1	Remembering	Remember various concepts of Production and
		Operation Management
CO 2	Understanding	Acquaint the knowledge about Production and
		Operation Management
CO 3	Applying	Demonstrate awareness and importance of
		application, operations of Supply Chain
		Management
CO 4	Analysing	Effectively analyze and Synthesize the many inter
		relationship inherent in complex socio-economic
		productive systems
CO 5	Evaluating/Creating	Develop and innovate ideas for product design and
		development

# Financial Management - (22-COM114(b)) (Semester I)

CO No.	<b>Cognitive Abilities</b>	Course Outcomes
CO 1	Remembering	Study the concepts of Finance, Investments and
		Managements
CO 2	Understanding	Under the Objectives of Financial Managements
		and Various Investment tools,techniques and
		working capital
CO 3	Applying	Applying all techniques for Business Finance
CO 4	Analysing	Decide need of Working capital, Investments
CO 5	Evaluating/Creating	Create the Statements of finance

# Financial Analysis and Control System - (22-COM121) (Semester I)

CO No.	<b>Cognitive Abilities</b>	Course Outcomes
CO 1	Remembering	Study the concepts of Accounting and Finance
CO 2	Understanding	Understanding the importance of Cash Flow and
		Fund Flow

CO 3	Applying	Accounting Standards for Financial Statements
CO 4	Analyzing	Analyzing Financial Statements for Decision
		Making of Management
CO 5	Evaluating/Creating	Creating Statements for Financial Statements useful
	_	for different stakeholders

# **Industrial Economics - (22-COM122) (Semester I)**

CO No.	<b>Cognitive Abilities</b>	Course Outcomes
CO 1	Remembering	Define various concepts of Industrial Economics
CO 2	Understanding	Explain the concepts used in Industrial Economics
CO 3	Applying	Interpret knowledge about Industrial Imbalance in
		India
CO 4	Analysing	Analyse factors affecting Industrial Productivity
		and Efficiency and finding remedies to it
CO 5	Evaluating/Creating	Develop critical knowledge about various forms of
		Foreign Capital

# Special Areas in Accounting - (22-COM123(a)) (Semester I)

CO No.	<b>Cognitive Abilities</b>	Course Outcomes
CO 1	Remembering	Impart knowledge of specialized areas in
		accounting
CO 2	Understanding	Understand the consolidation of Financial
		Statements of Holding and Subsidiary Companies
CO 3	Applying	Implement concepts of internal restructuring for
		preparing accounts
CO 4	Analysing	Compare between Accounting of different service
		sectors
CO 5	Evaluating/Creating	Create Financial Statements of Service Sector

# Business Tax Assessment and Planning - (22-COM123(b)) (Semester I)

CO No.	<b>Cognitive Abilities</b>	Course Outcomes
CO 1	Remembering	Define the concept of Tax planning & Management
CO 2	Understanding	Understand the the concept of GST
CO 3	Applying	Implement the calculation provisions of Interest payable & receivable of Tax
CO 4	Analysing	Differentiate between Tax Exemption, Tax Evasion & Tax Avoidance
CO 5	Evaluating/Creating	Evaluate / Assessment of the different entities under Income Tax

#### Business Ethics and Professional Values - (22-COM124(a)) (Semester I)

CO No.   Cognitive Abilities   Course Outcomes
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CO 1	Remembering	Define the concept of Business Ethics &
		Professional Values
CO 2	Understanding	Understand the various perceptions of interest in
		business related solutions
CO 3	Applying	Interpret whether ethics set any boundaries on
		marketing, sales & advertising
CO 4	Analysing	Analyze Corporate Governance & Value Based
		management
CO 5	Evaluating/Creating	Develop the students own considered judgment
		about issues in business ethics

# Elements of Knowledge Management - (22-COM124(b)) (Semester I)

CO No.	<b>Cognitive Abilities</b>	Course Outcomes
CO 1	Remembering	Study Conceptual skills and concepts of
		Knowledge
CO 2	Understanding	Understanding all the practical application of
		concepts
CO 3	Applying	Various application of Knowledge concepts for
		Business
CO 4	Analysing	Interpret the results of applied tools and techniques
		of Knowledge Management
CO 5	Evaluating/Creating	Evaluate Business Strategies applied for Business
		Market