

2.6.2 *Attainment of PO'S and CO's are evaluated*

PO's and CO's ATTAINMENT

DEPARTMENT OF B.COM GENERAL (CBCS)

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REGULATIONS PERTAINING TO B.Com(Genearl) (CBCS) DEGREE SEMESTER SCHEME 2014 - 15

I. OBJECTIVES :

1. To cater to the manpower needs of companies in Accounting, Taxation, Auditing, Financial analysis and Management.
2. To develop business analysts for companies, capital markets and commodity markets.
3. To prepare students to take up higher education to become business scientists, researchers consultants and teachers, with core competencies.
4. To develop human resources to act as think tank for Business Development related issues.
5. To develop entrepreneurs.
6. To develop business philosophers with a focus on social responsibility and ecological sustainability.
7. To develop IT enabled global middle level managers for solving real life business problems and addressing business development issues with a passion for quality competency and holistic approach.
8. To develop ethical managers with interdisciplinary approach.
9. To prepare students for professions in the field of Accountancy - Chartered Accountancy, Cost and Management Accountancy, Company Secretary, Professions in Capital and Commodity Markets, Professions in life and non life insurance and professions in Banks by passing the respective examinations of the respective professional bodies.
10. Also to develop the students for competitive examinations of UPSC, KPSC, BSRB, Staff Selection Commission, etc.

II. ELIGIBILITY FOR ADMISSION :

Candidates who have completed Two year Pre – University course of Karnataka State or its equivalent with Business Studies and Accountancy as two major subjects of study in both first and second year per-university are eligible for admission into this course.

III. DURATION OF THE COURSE:

The course of study is four (04) years of Eight Semesters. A candidate shall complete his/her degree within eight (08) academic years from the date of his/her admission to the first semester. However, students successfully complete Two (02) years of the course and leave the course, will be awarded Diploma in Commerce. Students successfully completes Three (03) years of the course will be awarded Bachelors Degree in Commerce (B.Com.). An option is provided to the students to continue the course to the Fourth year and those who successfully complete the Fourth year will be awarded Bachelors Degree in Commerce (Hon.) {B.Com, (Hon.)

IV. MEDIUM OF INSTRUCTION

The medium of instruction shall be English. However, a candidate will be permitted to write the examination either in English or in Kannada.

V. CLASS ROOM STRENGTH OF STUDENTS

There shall be Maximum of 60 students in each section.3

VI. ATTENDANCE:

- a. For the purpose of calculating attendance, each semester shall be taken as a Unit.
- b. A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the subjects compulsorily.
- c. A student who fails to complete the course in the manner stated above shall not be permitted to take the University examination.

VII. COURSE MATRIX

(i) Annexure – 1 for B.Com Course Matrix

(ii) B.Com (Vocational) and BA (Restructured), the changes made in 2012-13 is retained

VIII. TEACHING AND EVALUATION:

M.Com/MBA/MFA/MBS graduates with B.Com, B.B.M, BBA& BBS as basic degree from a recognized university are only eligible to teach and to evaluate the subjects (excepting languages, compulsory additional subjects and core Information Technology related subjects) mentioned in this regulation. Languages and additional subjects shall be taught by the graduates as recognized by the respective board of studies.

VIII.SKILL DEVELOPMENT / RECORD MAINTENANCE AND SUBMISSION:

- a. Every college is required to establish a dedicated business lab for the purpose of conducting practical/on line assignments to be written in the record.
- b. In every semester, the student should maintain a Record Book in which a minimum of 5 exercises/programs per subject are to be recorded. This Record has to be submitted to the Faculty for evaluation at least 15 days before the end of each semester.

IX. SCHEME OF EXAMINATION:

- a. There shall be a university examination at the end of each semester. The maximum marks for the university examination in each paper shall be 70.
- b. Of the 30 marks of Internal Assessment, 20 marks shall be based on Two tests. Each test shall be of at least 01 hour duration to be held during the semester. The average of two tests shall be taken as the internal assessment marks. The remaining 10 marks of the Internal Assessment shall be based on Attendance and Skill Development Record of 05 marks each.
- c. The marks based on attendance shall be awarded as given below:
75% to 80% = 02 marks.
81% to 85% = 03 marks.
86% to 90% = 04 marks.
91% to 100% = 05 marks.
- d. Marks for skill development shall be awarded by the faculty concerned based on Skill Development exercises provided in the syllabus of each paper. The student is required to prepare/workout the concerned exercises in a Record Book maintained by him/her and shall submit it the faculty concerned at least 15 days before the last date of the semester.

X. APPEARANCE FOR THE EXAMINATION:

- a) A candidate shall apply for all the parts in each examination when he/she appears for the first time. A candidate shall be considered to have appeared for the examination only if he/she has 4 submitted the prescribed application for the examination along with the required fees to the university.
- b) A candidate who has passed any language under Part-I shall be eligible to claim exemption from the study of the language if he/she has studied and passed the language at the corresponding level.
- c) Further, candidates shall also be eligible to claim exemption from studying and passing in those commerce subjects which he/she has studied and passed at the corresponding level, subject to the conditions stipulated by the university.
- d) A candidate who is permitted to seek admission to this degree course on transfer from any other University shall have to study and pass the subjects which are prescribed by the University. Such candidates shall not however, be eligible for the award of ranks.

XI. MINIMUM FOR A PASS:

Candidates who have obtained a minimum of 35% marks in university examination (i.e. 25 marks out of 70 marks of theory examination) and 40% in aggregate (i.e., total of university examination and internal assessment marks) in each subject shall be eligible for a pass or exemption in that subject.

XII. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

1. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:

- First Class: Those who obtain 60% and above of the total marks of parts I, II and III.
- Second Class: Those who obtain 50% and above but less than 60% of total marks of parts I, II and III.
- Pass Class: Rest of the successful candidates who secure 40% and above but less than 50% of marks in part I, II and III.

2. Class shall be declared on the basis of the aggregate marks obtained by the candidates in this degree course (excluding languages (part I) and non-core subjects (Part III)) as a whole. However, only those candidates who have passes each semester university examination in the first attempt only shall be eligible for award of ranks. The first ten ranks only shall be notified.

XIII. MEDALS AND PRIZES:

No candidates passing an external examination shall be eligible for any scholarship, fellowship, medal, prize or any other award.

XIV. TERMS AND CONDITIONS:

- A candidate is allowed to carry all the previous un-cleared papers to the subsequent semester/semesters.
- Such of those candidates who have failed/remained absent for one or more papers henceforth called as repeaters, shall appear for exam in such paper/s during the three immediately succeeding examinations. There shall be no repetition for internal assessment test.
- The candidate shall take the examination as per the syllabus and the scheme of examination in force during the subsequent appearances.

XV. PATTERN OF QUESTION PAPER:

Each theory question paper shall carry 70 marks and the duration of examination is 3 hours. The 5 Question paper shall ordinarily consist of three sections, to develop testing of conceptual skills, understanding skills, comprehension skills, articulation and application of skills. The question paper setter shall be asked to prepare TWO sets of papers with a maximum of 10% repetition. The Question Paper will be as per the following Model:

SECTION-A 1. a,b,c,d,e,f,g,	(Conceptual questions) Answer any Five	(05 X 02 = 10 Marks)
SECTION -B: 2,3,4,5,6.	(Analytical questions) Answer any Three	(03 X 06 = 18 Marks)
SECTION-C: 7,8,9,10,11.	(Essay type questions) Answer any THREE	(03 X 14 = 42 Marks)
Total		70 Marks

XVI. PROVISION FOR IMPROVEMENT OF RESULTS:

The candidate shall be permitted to improve the results of the whole examination or of any Semester or a subject within the prescribed time by the university after the publication of the results. This provision shall be exercised only once during the course and the provision once exercised shall not be revoked. The application for improvement of results shall be submitted to the Registrar (Evaluation) along with the prescribed fee.

XVII. REMOVAL OF DIFFICULTY AT THE COMMENCEMENT OF THESE REGULATIONS:

If any difficulty arises while giving effect to the provision of these Regulations, the Vice Chancellor may in extraordinary circumstances, pass such orders as he may deem fit.

BACHELOR OF COMMERCE

COURSE MATRIX

BANGALORE UNIVERSITY
B.COM (CBCS) SEMESTER SCHEME -- 2014 – 15
COURSE MATRIX

	Subjects	Paper	Instruction hrs/week	Duration of Exam(hrs)	Marks			Credits
					IA	Exam	Total	
Part 1 Languages	Language - I: Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi	1.1	4	3	20	80	100	2
	Language – II : English	1.2	4	3	20	80	100	2
Part 2 Optional	Financial Accounting	1.3	4	3	30	70	100	2
	Indian Financial System	1.4	4	3	30	70	100	2
	Marketing and Services Management	1.5	4	3	30	70	100	2
	A. Corporate Administration OR B. Methods and Techniques for Business Decisions. (Students can choose any one)	1.6	4	3	30	70	100	2
Part 3	Foundation Course*		3	3	20	80	100	2
	CC & EC*				50		50	1
Total Credits								15

II SEMESTER

	Subject s	Paper	Instruction hrs/week	Duration of Exam(hrs)	Marks			Credits
					IA	Exam	Total	
Part 1 Language s	Language - I: Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi	2.1	4	3	20	80	100	2
	Language – II : English	2.2	4	3	20	80	100	2
Part 2 Optiona l	Advanced Financial Accounting	2.3	4	3	30	70	100	2
	Retail Management	2.4	4	3	30	70	100	2
	Banking Law and Operations	2.5	4	3	30	70	100	2
	Quantitative Analysis for Business Decisions – I	2.6	4	3	30	70	100	2
Part 3	Foundation Course*		3	3	20	80	100	2
	CC & EC*				50		50	1
Total Credits								15

III SEMESTER

	Subject s	Paper	Instruction hrs/week	Duration of Exam(hrs)	Marks			Credits
					IA	Exam	Total	
Part 1 Language	Language: I Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi	3.1	4	3	30	70	100	2
	Language – II:English	3.2	3	3	30	70	100	2
Part 2 Optional	Corporate Accounting	3.3	4	3	30	70	100	2
	Financial Management	3.4	4	3	30	70	100	2
	Business Ethics	3.5	4	3	30	70	100	2
	Quantitative Analysis for Business Decisions –II	3.6	4	3	30	70	100	2
	Public Relations and Corporate Communication	3.7	3	3	30	70	100	2
Part 3	Foundation Course*		3	3	30	70	100	2
	CC & EC*				50		50	1
Total Credits								17

IV SEMESTER

	Subject s	Paper	Instruction hrs/week	Duration of Exam(hrs)	Marks			Credits
					IA	Exam	Total	
Part 1 Language	Language - I: Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi	4.1	4	3	30	70	100	2
	Language - II: English	4.2	3	3	30	70	100	2
Part 2 Optional	Advanced Corporate Accounting	4.3	4	3	30	70	100	2
	Cost Accounting	4.4	4	3	30	70	100	2
	E-Business and Accounting	4.5	4	3	30	70	100	2
	Stock and Commodity Markets	4.6	4	3	30	70	100	2
	Principles of Event Management	4.7	3	3	30	70	100	2
Part 3	Foundation Course*		3	3	30	70	100	2
	CC & EC*				50		50	1
Total Credits								17

V SEMESTER

Subject s	Paper	Instruction hrs/week	Duration of Exam(hrs)	Marks			Credits
				IA	Exam	Total	
Entrepreneurship Development	5.1	4	3	30	70	100	3
International Financial Reporting Standards	5.2	4	3	30	70	100	3
Income Tax – I	5.3	4	3	30	70	100	3
Costing Methods	5.4	4	3	30	70	100	3
Elective – I	5.5	4	3	30	70	100	3
Elective – II	5.6	4	3	30	70	100	3
SDC		3	3	30	70	100	2
							20

VI SEMESTER

	Subject s	Paper	Instruction hrs/week	Duration of Exam(hrs)	Marks			Credits
					IA	Exam	Total	
Part 2 Optional	Business Regulations	6.1	4	3	30	70	100	3
	Principles and Practice of Auditing	6.2	4	3	30	70	100	3
	Income Tax – II	6.3	4	3	30	70	100	3
	Management Accounting	6.4	4	3	30	70	100	3
	Elective – I	6.5	4	3	30	70	100	3
	Elective – II	6.6	4	3	30	70	100	3
Part 3	SDC		3	3	30	70	100	2
Total Credits								20

ELECTIVE GROUPS**1. ACCOUNTING & TAXATION GROUP**

Semester No.	Paper No.	Title of the Paper
V	AC. 5.5	Advanced Accounting
	AC.5.6	Goods and Services Tax
VI	AC.6.5	Business Taxation
	AC.6.6	Cost Management

2. FINANCE GROUP

Semester No.	Paper No.	Title of the Paper
V	FN.5.5	International Financial Management
	FN.5.6	Goods and Services Tax
VI	FN.6.5	Performance Management
	FN.6.6	International Auditing & Assurance

INFORMATION & TECHNOLOGY GROUP

Semester No.	Paper No.	Title of the Paper
V	I.T 5.5	Accounting Information Systems
	I.T 5.6	Enterprise Resource Planning
VI	I.T 6.5	Information Technology and Audit
	I.T 6.6	Banking Technology and Management

4. BANKING & INSURANCE GROUP

Semester No.	Paper No.	Title of the Paper
V	BI 5.5	International Banking & Forex Management
	BI 5.6	Life & General Insurance
VI	BI 6.5	Risk Management
	BI 6.6	Marketing of Insurance Products

1. Foundation, Skill Development or Interdisciplinary Courses (Foundation Course*) (Common for all programmes):

- Constitution of Indian and Human Rights
- Environment and Public Health
- Computer Applications and Information Technology
- Business Entrepreneurship and Management
- Philosophy, Psychology and Life Skills
- Personality Development and Leadership / Integrating Mind, Body and Heart
- Indian History, Culture and Diversity
- Research Methodology
- Education and Literacy / Science and Life
- Human Resource Development Management
- One of the Foreign Languages such as German, French etc.
- Any other Course prescribed by the University from time to time
- Commodity & Stock Market
- Mathematics in finance.

2. Co-and Extra-Curricular Activities (CC& EC*)

A student shall opt for any one of the following activities in the first four semesters offered in the college

- N.S.S / N.C.C./Rotary Activities / Rovers and Rangers
- Sports and Games / Activities related to Yoga
- A Small project work concerning the achievements of Indian in different fields
- Evolution of study groups/seminar circles on Indian thoughts and ideas
- Interaction with local communities in their neighborhood and learn about and from them
- Exploring different aspects of Indian civilizations
- Other activities such as Cultural Activities as prescribed by the University.

Evaluation of Co-and Extra Curricular Activities is as per the procedure evolved by the University from time to time.

DEPARTMENT OF COMMERCE

DEPARTMENT OF COMMERCE(GENERAL)

INSTITUTION

Vision

"Be One Among the Top Reflective and Active Learning Institutions."

Mission

"Nurturing an Institutional Environment for Excellence in Education and Positive Transformation in Students & Society."

DEPARTMENT

Vision

To impart effective, supportive, accessible, affordable and quality education opportunities to the students to create successful entrepreneurs as well as competent human resource with global competency.

Mission

Empowering students with quality commerce education, training and guidance which nurture spirit of entrepreneurship as well as enhancing employability, work ethos to enable holistic personality with humane and global outlook

CORE VALUES

1. **Responsibility:** Acknowledging and fulfilling obligations, duties, and commitments towards oneself, others, organizations, and society, taking ownership of actions and their consequences.
2. **Respect:** Showing consideration, tolerance, and acceptance towards diverse perspectives, cultures, beliefs, and backgrounds.
3. **Accountability:** Accepting and being answerable for one's actions, decisions, and behaviors, being transparent, and open to feedback, evaluation, and scrutiny

PROGRAM EDUCATIONAL OBJECTIVE

PEO1: To have successful career as an entrepreneur in the field of accounting taxation, banking and finance and other related fields

PEO2: To prepare corporate minds with a positive mental attitude for optimum performance, committed service and independent thinking

PEO3: To apply critical thinking skill by identifying and analyzing accounting issues using the relevant accounting framework,

PEO4: Decision making with empathy and respect for core human values and equip students with professional skills, leadership, and Entrepreneurial skills.

PROGRAM OUTCOME

P01 Knowledge and numerical skills - Demonstrate a sound understanding and knowledge of accounting concepts, and principles, gain proficiency in financial analysis, data interpretation, statistical analysis

P02 Critical Thinking - Apply the various techniques in the decision-making process with updated knowledge in implementing business practices of finance, taxation, business laws, and other areas of business and the context in which it operates

P03: Ethics - A ability to inculcate a sense of professional ethics, integrity, and social responsibility in various domains and adapt to changing technology with applied skills toward sustainable development

P04: lifelong learning - Demonstrate the ability to self-reflect on research skills, and other functional areas of management, commerce, and accounting and engage in lifelong learning.

PROGRAM SPECIFIC OUTCOME

PSO1: To Enhance knowledge and Numerical skills among students which built confident to identify their career opportunities in multiple dimensions.

PSO2: To Enable to evaluate business problems, analyze data and make informed decisions, apply business theories and frameworks to real world situations and propose effective solutions

PSO3: To Emphasis the global dimension of business, global markets international business practices, cultural and economic diversity of the global business environment.

Recognized by Govt. of Karnataka | Recognized by UGC with 2(f) | permanently affiliated to Bengaluru North
 University NAAC Accredited Institution | ISO 9001-2015 Certified Institution
 Curriculum as per Choice Based Credit System(CBCS)

SEMESTER	COURSE NAME	COURSE CODE
I	FINANCIAL ACCOUNTING	B.COM.1.3
	INDIAN FINANCIAL SYSTEM	B.COM.1.4
	MARKETING AND SERVICE MANAGEMENT	B.COM.1.5
	CORPORATE ADMINISTRATION	B.COM(A).1.6
	METHODS AND TECHNIQUES OF BUSINESS DECISIONS	B.COM(B).1.6
II	ADVANCED FINANCIAL ACCOUNTING	B.COM.2.3
	RETAIL MANAGEMENT	B.COM.2.4
	LAW & PRACTICE OF BANKING	B.COM.2.5
	QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS-I	B.COM.2.6
III	CORPORATE ACCOUNTING	B.COM.3.3
	FINANCIAL MANAGEMENT	B.COM.3.4
	BUSINESS ETHICS	B.COM.3.5
	QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS-II	B.COM.3.6
	PUBLIC RELATIONS AND CORPORATE COMMUNICATION	B.COM.3.7
IV	ADVANCED CORPORATE ACCOUNTING	B.COM.4.3
	COST ACCOUNTING	B.COM.4.4
	E-BUSINESS AND ACCOUNTING	B.COM.4.5
	STOCK AND COMMODITY MARKETS	B.COM.4.6
	PRINCIPLES OF EVENT MANAGEMENT	B.COM.4.6
V	ENTREPRENEURSHIP DEVELOPMENT	B.COM 5.1
	INTERNATIONAL FINANCIAL REPORTING STANDARDS	B.COM 5.2
	INCOME TAX I	B.COM 5.3
	COSTING METHODS	B.COM 5.4
VI	BUSINESS REGULATIONS	B.COM 6.1
	PRINCIPLES AND PRACTICE OF AUDITING	B.COM 6.2
	INCOME TAX II	B.COM 6.3
	MANAGEMENT ACCOUNTING	B.COM 6.4
	ADVANCED ACCOUNTING.	B.COM-AC 5.5
	GOODS AND SERVICES TAX	B.COM-AC 5.6
	BUSINESS TAXATION	B.COM-AC 6.5

First semester.

COURSE OUTCOME: FINANCIAL ACCOUNTING

Subject Code: B.COM.1.3

	Course Outcomes: After completion of this module, students should be able to
CO1:	Acquire conceptual knowledge of financial accounts and impart skills for recording various kinds of business transactions.
CO2:	Acquire the conversion of single entry system into double entry system.
CO3	Acquire the basic concept of hire purchase accounting terms
CO4:	Determine the basic concepts of royalty accounting.
CO5	Conversion of partnership firm into a limited company.

CO	Course Outcome	Knowledge category (<i>Factual/Conceptual/Procedural/ Meta cognitive</i>)	Cognitive Level	No of hours	POs/PSOs
CO1:	Acquire conceptual knowledge of financial accounts and impart skills for recording various kinds of business transactions.	Factual, Conceptual, Procedural	Understand & Evaluating	8	PO1 PSO3 PSO5
CO2:	Acquire the conversion of single entry system into double entry system.	Factual, Conceptual, Procedural	Understand & Evaluating	12	PO1 PSO3
CO3	Acquire the basic concept of hire purchase accounting terms	Conceptual, Procedural	Understand & Evaluating	12	PO1 PSO3 ,
CO4:	Determine the basic concepts of royalty accounting.	Conceptual, Procedural	Understand & evaluate	12	PO1 PSO3
CO5	Conversion of partnership firm into a limited company.	Conceptual, Procedural, factual	Understand and remember	12	PO1 PSO5

CO Attainment

Direct Attainment of COs.

Assessment Plan for CIE

CO	A1 (5)	A2 (5)	T1 (10)	T2 (10)
CO1	1	1	5	-
CO2	2	1	5	-
CO3	2	1	-	-
CO4	0	1	-	5
CO5	0	1	-	5

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (5)	A2 Cl. Ave (5)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%) ASSUMPTION
CO1	0.9/1	0.9/1	4.5/5	0	90
CO2	1.76/2	0.88/1	4.5/5	0	88
CO3	1.74/2	0.87/1	0	0	87
CO4	0	0.87/1	0	4.35/5	87
CO5	0	0.89/1	0	4.45/5	86

Attainment of COs from SEE

CO	Class Average in SEE
CO1	47
CO2	47
CO3	47
CO4	47
CO5	47

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave} + 0.7 * \text{SEE Cl. Ave}$
CO1	90	42	56.4
CO2	88	42	55.8
CO3	87	42	55.5
CO4	87	42	55.5
CO5	86	42	55.2

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	60
CO2	59
CO3	58
CO4	58
CO5	57

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA-COA
CO1	59.9	60	-0.1
CO2	59.3	59	0.3
CO3	59	58	1
CO4	59	58	1
CO5	58.7	57	1.7

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	59.9	-0.1	Previous year question papers as an assignment-	60
CO2	59.3	0.3	-	-
CO3	59	1	-	-
CO4	59	1	-	-
CO5	58.7	1.7	-	-

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PSO3 PSO5	8
CO2	PO1 PSO3	12
CO3	PO1 PSO3	12
CO4	PO1 PSO3	12
CO5	PO1 PSO5	12
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
PO1 5 times-60/56*100=100%	3
PSO3 4times=52/56*100=86.6%	3
PSO5 2 times=22/56*100=36.6%	1

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	3	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	1

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%)
CO1	PO1 PS03 PS05	59.9
CO2	PO1 PSO3	59.3
CO3	PO1 PSO3	59
CO4	PO1 PSO3	59
CO5	PO1 PSO5	58.7

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO1	$3/3 * 57.6 + 56.8 + 56.4 + 56.4 + 57.2 / 5 = 56.88$
PSO3	$3/3 * 57.6 + 56.8 + 56.4 + 56.4 / 4 = 56.8$
PSO5	$1/3 * 57.6 + 57.2 / 2 = 19.13$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	3	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	1
Attainment:	.56	-	-	-	-	-	-	-	-	-	-	-	-	-	.56	-	0.19

COURSE OUTCOME: INDIAN FINANCIAL SYSTEM
Subject Code: B.COM.1.4

	Course Outcomes: After completion of this module, students should be able to
CO1:	Understand the financial system of the country
CO2:	Comprehend the financial institutions and their functions
CO3	Determine the primary and secondary functions of commercial banks
CO4:	Acquiring the knowledge of RBI, SEBI, and their bodies.
CO5	Recognize the financial services provided by banks to the public.

CO	Course Outcome	Knowledge category (<i>Factual/Conceptual/Procedural/Meta cognitive</i>)	Cognitive Level	No . of hours	POs/PSOs
CO1	Understand the financial system of the country	Factual, Conceptual, Procedural	Understand & Evaluating	12	PO1 PSO3 PSO5
CO2	Comprehend the financial institutions and their functions	Factual, Conceptual, Procedural	Understand & Evaluating	14	PO1 PSO3
CO3	Determine the primary and secondary functions of commercial banks	Conceptual, Procedural	Understand & Evaluating	10	PO3 PSO3 ,
CO4	Acquiring the knowledge of RBI, SEBI, and their bodies.	Conceptual, Procedural	Understand & evaluate	10	PO1 PSO3
CO5	Recognize the financial services provided by banks to the public.	Conceptual, Procedural, factual	Understand and remember	10	PO1 PSO5

CO Attainment

Direct Attainment of COs.

Assessment Plan for CIE

CO	A1 (5)	A2 (5)	T1 (10)	T2 (10)
CO1	1	1	5	-
CO2	2	1	5	-
CO3	2	1	-	-
CO4	0	1	-	5
CO5	0	1	-	5

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (5)	A2 Cl. Ave (5)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%) ASSUMPTION
CO1	0.9/1	0.9/1	4.5/5	0	90
CO2	1.76/2	0.88/1	4.5/5	0	88
CO3	1.74/2	0.87/1	0	0	87
CO4	0	0.87/1	0	4.35/5	87
CO5	0	0.89/1	0	4.45/5	89

Attainment of COs from SEE

CO	Class Average in SEE
CO1	67
CO2	67
CO3	67
CO4	67
CO5	67

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave} + 0.7 * \text{SEE Cl. Ave}$
CO1	90	67	73.9
CO2	88	67	73.3
CO3	87	67	73
CO4	87	67	73
CO5	89	67	73.6

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	74
CO2	73
CO3	72
CO4	72
CO5	71

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA-COA
CO1	73.9	74	-0.1
CO2	73.3	73	0.3
CO3	73	72	1
CO4	73	72	1
CO5	73.6	71	2.6

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	74	-0.1	Previous year question papers as an assignment-	74
CO2	73	0.3	-	-
CO3	72	1	-	-
CO4	72	1	-	-
CO5	71	2.6	-	-

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PSO3 PSO5	12
CO2	PO1 PSO3	14
CO3	PO2 PSO3	10
CO4	PO1 PSO3	10
CO5	PO1 PSO5	10
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO		Mapping Strength
PO1	4 times- $60/56*100=100\%$	3
PSO3	4times= $52/56*100=86.6\%$	3
PSO5	2 times= $22/56*100=36.6\%$	1
PO3	1 times= $10/56*100=$	1

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	3	-	1	-	-	-	-	-	-	-	-	-	-	-	3	-	1

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%)
CO1	PO1 PS03 PS05	73.9
CO2	PO1 PSO3	73.3
CO3	PO3 PSO3	73
CO4	PO1 PSO3	73
CO5	PO1 PSO5	73.6

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO1	$3/3 * 57.6 + 56.8 + 56.4 + 56.4 + 57.2 / 5 = 56.88$
PSO3	$3/3 * 57.6 + 56.8 + 56.4 + 56.4 / 4 = 56.8$
PSO5	$1/3 * 57.6 + 57.2 / 2 = 19.13$
PO3	$1/3 * 73 / 1 = 24.33$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	4	-	1	-	-	-	-	-	-	-	-	-	-	-	3	-	1
Attainment:	0.56	-	.24	-	-	-	-	-	-	-	-	-	-	-	.56	-	.19

COURSE OUTCOME: MARKETING AND SERVICE MANAGEMENT
Subject Code: B.COM.1.5

	Course Outcomes: After completion of this module, students should be able to
CO1:	Understanding the concept of marketing and its functions, with trends.
CO2:	Recognizing the market environment and the factors that influence consumer behavior.
CO3:	Determine the basic concepts of the marketing mix.
CO4:	Understand the concept of service and its management.
CO5:	Comprehend the service sector in various fields -tourism,healthcare,education.

CO	Course Outcome	Knowledge category (<i>Factual/Conceptual/Procedural/Meta cognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	Understanding the concept of marketing and its functions, with trends.	Factual, Conceptual, Procedural	Understand & Evaluating	10	PO1 PSO1
CO2	Recognizing the market environment and the factors that influence consumer behavior.	Factual, Conceptual, Procedural	Understand & Evaluating	12	PO2 PSO2
CO3	Determine the basic concepts of the marketing mix.	Conceptual, Procedural	Understand & Evaluating	16	PO2 PSO2
CO4	Understand the concept of service and its management.	Conceptual, Procedural	Understand & evaluate	10	PO1 PSO2
CO5	Comprehend the service sector in various fields - tourism,healthcare,education.	Conceptual, Procedural, Factual	Understand and remember	8	PO4 PSO3

CO Attainment

Direct Attainment of COs.

Assessment Plan for CIE

CO	A1 (5)	A2 (5)	T1 (10)	T2 (10)
CO1	1	1	5	-
CO2	2	1	5	-
CO3	2	1	-	-
CO4	0	1	-	5
CO5	0	1	-	5

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (5)	A2 Cl. Ave (5)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%) ASSUMPTION
CO1	2.91/3	0	4.85/5	0	97
CO2	1.88/2	0	4.7/5	0	94
CO3	0	0.93/1	0	4.65/5	93
CO4	0	0.95/1	0	3.8/4	95
CO5	0	0.96/1	0	0.96/1	96

Attainment of COs from SEE

CO	Class Average in SEE
CO1	56
CO2	56
CO3	56
CO4	56
CO5	56

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave} + 0.7 * \text{SEE Cl. Ave}$
CO1	97	56	68.3
CO2	94	56	67.4
CO3	93	56	67.1
CO4	95	56	67.7
CO5	96	56	68

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	68
CO2	67
CO3	66
CO4	65
CO5	64

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA-COA
CO1	68.3	68	0.3
CO2	67.4	67	0.4
CO3	67.1	66	1.1
CO4	67.7	65	2.7
CO5	68	64	4

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	68	0.3	-	-
CO2	67	0.4	-	-
CO3	66	1.1	-	-
CO4	65	2.7	-	-
CO5	64	4	-	-

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PSO1	10
CO2	PO2 PSO2	12
CO3	PO2 PSO2	16
CO4	PO1 PSO2	10
CO5	PO4 PSO3	8
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO		Mapping Strength
PO1	2 times- $20/56*100=100\%$	3
PSO1	1times= $10/56*100=86.6\%$	3
PSO2	2 times= $26/56*100=36.6\%$	1
PSO3	1 times= $26/56*100=36.6\%$	1

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	3	1	-	-	-	-	-	-	-	-	-	-	-	-	3	-	1

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%)
CO1	PO1 PS03 PS05	68.3
CO2	PO1 PSO3	67.4
CO3	PO1 PSO3	67.1
CO4	PO1 PSO3	67.7
CO5	PO1 PSO5	68

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO1	$3/3 * 57.6 + 56.8 + 56.4 + 56.4 + 57.2 / 5 = 56.88$
PSO3	$3/3 * 57.6 + 56.8 + 56.4 + 56.4 / 4 = 56.8$
PSO5	$1/3 * 57.6 + 57.2 / 2 = 19.13$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	3	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	1
Attainment:	56.88	-	-	-	-	-	-	-	-	-	-	-	-	-	56.8	-	19.13

COURSE OUTCOME: Corporate Administration

Subject Code: B.COM.(A)1.5

	Course Outcomes: After completion of this module, students should be able to
CO1:	Understand the framework of the Companies Act of 2013 and different types of companies.
CO2:	Identify the stages and documents involved in the formation of companies in India.
CO3	Discuss the roles, responsibilities, and functions of key Management ,Personnel in corporate administration, and the role of the company secretary in the meetings.
CO4:	Recognize the procedure of conducting annual meetings.
CO5	Understanding in forming global companies with legal formalities.

CO	Course Outcome	Knowledge category (<i>Factual/Conceptual/Procedural/ Meta cognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	Understand the framework of the Companies Act of 2013 and different types of companies.	Factual, Conceptual,Procedural	Understand & Evaluating	12	PO1 PSO3 PSO5
CO2	Identify the stages and documents involved in the formation of companies in India.	Factual, Conceptual,Procedural	Understand & Evaluating	14	PO1 PSO3
CO3	Discuss the roles, responsibilities, and functions of key Management ,Personnel in corporate administration, and the role of the company secretary in the meetings.	Conceptual,Procedural	Understand & Evaluating	18	PO3 PSO3 ,
CO4	Recognize the procedure of conducting annual meetings.	Conceptual,Procedural	Understand & evaluate	8	PO1 PSO3
CO5	Understanding in forming global companies with legal formalities.	Conceptual,Procedural,factual	Understand and remember	4	PO1 PSO5

CO Attainment

Direct Attainment of COs.

Assessment Plan for CIE

CO	A1 (5)	A2 (5)	T1 (10)	T2 (10)
CO1	1	1	5	-
CO2	2	1	5	-
CO3	2	1	-	-
CO4	0	1	-	5
CO5	0	1	-	5

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (5)	A2 Cl. Ave (5)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%) ASSUMPTION
CO1	0.9/1	0.9/1	4.5/5	0	90
CO2	1.76/2	0.88/1	4.5/5	0	88
CO3	1.74/2	0.87/1	0	0	87
CO4	0	0.87/1	0	4.35/5	87
CO5	0	0.89/1	0	4.45/5	89

Attainment of COs from SEE

CO	Class Average in SEE
CO1	67
CO2	67
CO3	67
CO4	67
CO5	67

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave}$ $+0.7 * \text{SEE Cl. Ave}$
CO1	90	67	73.9
CO2	88	67	73.3
CO3	87	67	73
CO4	87	67	73
CO5	89	67	73.6

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	74
CO2	73
CO3	72
CO4	72
CO5	71

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA-COA
CO1	73.9	74	-0.1
CO2	73.3	73	0.3
CO3	73	72	1
CO4	73	72	1
CO5	73.6	71	2.6

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	74	-0.1	Previous year question papers as an assignment-	74
CO2	73	0.3	-	-
CO3	72	1	-	-
CO4	72	1	-	-
CO5	71	2.6	-	-

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PSO3 PSO5	12
CO2	PO1 PSO3	14
CO3	PO2 PSO3 ,	10
CO4	PO1 PSO3	10
CO5	PO1 PSO5	10
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
PO1 4 times= $60/56*100=100\%$	3
PSO3 4times= $52/56*100=86.6\%$	3
PSO5 2 times= $22/56*100=36.6\%$	1
PO3 1 times= $10/56*100=$	1

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	3	-	1	-	-	-	-	-	-	-	-	-	-	-	3	-	1

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%)
CO1	PO1 PS03 PS05	73.9
CO2	PO1 PSO3	73.3
CO3	PO3 PSO3	73
CO4	PO1 PSO3	73
CO5	PO1 PSO5	73.6

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO1	$3/3 * 57.6 + 56.8 + 56.4 + 56.4 + 57.2 / 5 = 56.88$
PSO3	$3/3 * 57.6 + 56.8 + 56.4 + 56.4 / 4 = 56.8$
PSO5	$1/3 * 57.6 + 57.2 / 2 = 19.13$
PO3	$1/3 * 73 / 1 = 24.33$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	4	-	1	-	-	-	-	-	-	-	-	-	-	-	3	-	1
Attainment:	0.56	-	.24	-	-	-	-	-	-	-	-	-	-	-	.56	-	.19

COURSE OUTCOME: METHODS AND TECHNIQUES OF BUSINESS
Subject Code: B.COM.1.6

	Course Outcomes: After completion of this module, students should be able to
CO1:	Understanding the basic knowledge of the number system.
CO2:	Determining the theory of equations using various methods of evaluation.
CO3	Evaluating equations using matrices and determinants at the application level.
CO4:	Understand the simple calculation of arithmetic by using different techniques.
CO5	Acquire the knowledge of using progressions through simple problems.

CO	Course Outcome	Knowledge category(<i>Factual/Conceptual/Procedural/Meta cognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1:	Understanding the basic knowledge of the number system.	Factual, Conceptual, Procedural	Understand & Evaluating	6	PO1 PSO3 PSO5
CO2:	Determining the theory of equations using various methods of evaluation.	Factual, Conceptual, Procedural	Understand & Evaluating	10	PO1 PSO3
CO3	Evaluating equations using matrices and determinants at the application level.	Conceptual, Procedural	Understand & Evaluating	14	PO1 PSO3
CO4:	Understand the simple calculation of arithmetic by using different techniques.	Conceptual, Procedural	Understand & evaluate	16	PO1 PSO3
CO5	Acquire the knowledge of using progressions through simple problems.	Conceptual, Procedural, factual	Understand and remember	10	PO1 PSO5

CO Attainment

Direct Attainment of COs.

Assessment Plan for CIE

CO	A1 (5)	A2 (5)	T1 (10)	T2 (10)
CO1	1	1	5	-
CO2	2	1	5	-
CO3	2	1	-	-
CO4	0	1	-	5
CO5	0	1	-	5

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (5)	A2 Cl. Ave (5)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%) ASSUMPTION
CO1	0.9/1	0.9/1	4.5/5	0	90
CO2	1.76/2	0.88/1	4.5/5	0	88
CO3	1.74/2	0.87/1	0	0	87
CO4	0	0.87/1	0	4.35/5	87
CO5	0	0.89/1	0	4.45/5	86

Attainment of COs from SEE

CO	Class Average in SEE
CO1	42
CO2	42
CO3	42
CO4	42
CO5	42

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave} + 0.7 * \text{SEE Cl. Ave}$
CO1	90	42	56.4
CO2	88	42	55.8
CO3	87	42	55.5
CO4	87	42	55.5
CO5	86	42	55.2

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	56
CO2	55
CO3	54
CO4	52
CO5	51

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA-COA
CO1	56.4	56	0.4
CO2	55.8	55	0.8
CO3	55.5	54	1.5
CO4	55.5	52	3.2
CO5	55.2	51	4.2

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	56.4	0.4	-	-
CO2	55.8	0.8	-	-
CO3	55.5	1.5	-	-
CO4	55.5	3.2	-	-
CO5	55.2	4.2	-	-

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PSO3 PSO5	6
CO2	PO1 PSO3	10
CO3	PO1 PSO3	14
CO4	PO1 PSO3	16
CO5	PO1 PSO5	10
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO		Mapping Strength
PO1	5 times= $56/56 \times 100 = 100\%$	3
PSO3	4times= $46/56 \times 100 = 82.14\%$	2
PSO5	2 times= $22/56 \times 100 = 28.57\%$	1

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	3	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	1

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%)
CO1	PO1	56.4
	PS03	
	PS05	
CO2	PO1	56.4
	PSO3	
CO3	PO1	55.5
	PSO3	
CO4	PO1	55.5
	PSO3	
CO5	PO1	55.2
	PSO5	

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO1	$3/3 * 56.4 + 55.8 + 55.5 + 55.5 + 55.2 / 5 = 55.68$
PSO3	$2/3 * 56.4 + 55.8 + 55.5 + 55.5 / 4 = 51.09$
PSO5	$1/3 * 55.2 / 2 = 9.19$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	3	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	1
Attainment:	.556	-	-	-	-	-	-	-	-	-	-	-	-	-	.510	-	0.091

II Semester

COURSE OUTCOME: ADVANCED FINANCIAL ACCOUNTING

Subject Code: B.COM.2.3

	Course Outcomes: After completion of this module, students should be able to
CO1:	Determining the computation of fire insurance claims.
CO2:	Familiar with the accounting procedures for the process of consignment businesses.
CO3	Impart skills for recording various kinds of business transactions relating to Joint Venture Business
CO4:	Determine the basic concepts of branch accounting
CO5	Exposed to various methods of departmental accounting.

CO	Course Outcome	Knowledge category (Factual/ Conceptual/ Procedural/ Metacognitive)	Cognitive Level	No. of hours	POs/PSOs
CO1	Determining the computation of fire insurance claims.	<i>Conceptual Procedural</i>	Remember Understand	12	PO1 PSO1
CO2	Familiar with the accounting procedures for the process of consignment businesses.	<i>Conceptual</i>	Remember Understand	12	PO2 PSO1
CO3	Impart skills for recording various kinds of business transactions relating to Joint Venture Business	<i>Procedural</i>	Apply	12	PO3 PSO1
CO4	Determine the basic concepts of branch accounting	<i>Conceptual</i>	Understand Apply	10	PO1 PSO2
CO5	Exposed to various methods of departmental accounts.	<i>Procedural</i>	Understand Apply	10	PO2 PSO3

CO Attainment
Direct Attainment of COs
Assessment Plan for CIE

CO	A1 (05)	A2 (05)	T1 (10)	T2 (10)
CO1	3	0	5	0
CO2	2	0	5	0
CO3	0	0	0	5
CO4	0	4	0	3
CO5	0	1	0	2

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	2.91/3	0	4.85/5	0	97
CO2	1.88/2	0	4.7/5	0	94
CO3	0	0	0	4.65/5	93
CO4	0	3.8/4	0	2.85/3	95
CO5	0	0.96/1	0	1.92/2	96

Attainment of COs from SEE

CO	Class Average in SEE
CO1	83
CO2	83
CO3	83
CO4	83
CO5	83

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave} + 0.7 * \text{SEE Cl. Ave}$
CO1	97	83	87.2
CO2	94	83	86.3
CO3	93	83	86
CO4	95	83	86.6
CO5	96	83	86.9

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	93
CO2	92
CO3	88
CO4	89
CO5	90

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
CO1	87.2	92	4.8
CO2	86.3	91	4.7
CO3	86	88	2
CO4	86.6	89	2.4
CO5	86.9	90	3.1

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	92	4.8	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO2	91	4.7	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO3	88	2	More Assignments to be given ,previous year question papers to be solved	
CO4	89	2.4	More Assignments to be given ,previous year question papers to be solved	
CO5	90	3.1	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PSO1	12
CO2	PO2 PSO1	12
CO3	PO3 PSO1	12
CO4	PO1 PSO2	10
CO5	PO2 PSO3	10

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
22out of 56=39.2% session are devoted to PO1	1
22out of 56=39.2% session are devoted to PO2	1
12out of 56=21.4% session are devoted to PO3	1
36out of 56=64.2% session are devoted to PSO1	1
10 out of 56=17.8% session are devoted to PSO2	1
10 out of 56=17.8% session are devoted to PSO3	1

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	1	1	1	-	-	-	-	-	-	-	-	-	1	1	1	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO1 PSO1	87.2
CO2	PO2 PSO1	86.3
CO3	PO3 PSO1	86
CO4	PO1 PSO2	86.6
CO5	PO2 PSO3	86.9

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO1	$1/3(87.2+86.6)/2 = 28.6\%$
PO2	$1/3(86.3+86.9)/2 = 28.57\%$
PO3	$1/3(86)/1 = 28.38\%$
PSO1	$1/3(87.2+86.3+86)/3 = 28.54\%$
PSO2	$1/3(86.6)/1 = 28.57\%$
PSO3	$1/3(86.9)/1 = 28.6\%$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	1	1	1	-	-	-	-	-	-	-	-	-	1	1	1	-	-
Attainment	0.28	0.28	0.28	-	-	-	-	-	-	-	-	-	0.28	0.28	0.28	-	-

COURSE OUTCOME: RETAIL MANAGEMENT

Subject Code: B.COM.2.4

	Course Outcomes: After completion of this module, students should be able to
CO1:	Understanding the concept of retail management.
CO2:	Determining consumer behavior in retail business.
CO3	Evaluating the retail operations .
CO4:	Understand the process of retail marketing mix.
CO5	Impact of Information Technology in Retail Business.

CO	Course Outcome	Knowledge category (<i>Factual/ Conceptual/ Procedural/ Metacognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	Understanding the concept of retail management.	<i>Conceptual Procedural</i>	Remember Understand	10	PO1 PSO1
CO2	Determining consumer behavior in retail business.	<i>Conceptual</i>	Remember Understand	12	PO2 PSO2
CO3	Evaluating the retail operations .	<i>Procedural</i>	Apply	10	PO2 PSO2
CO4	Understand the process of retail marketing mix.	<i>Conceptual</i>	Understand Apply	16	PO1 PSO2
CO5	Impact of Information Technology in Retail Business	<i>Conceptual</i>	Understand Apply	08	PO4 PSO3

CO Attainment
Direct Attainment of COs
Assessment Plan for CIE

CO	A1 (05)	A2 (05)	T1 (10)	T2 (10)
CO1	3	0	5	0
CO2	2	0	5	0
CO3	0	1	0	5
CO4	0	1	0	4
CO5	0	1	0	1

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (05)	A1 Cl. Ave (05)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	2.91/3	0	4.85/5	0	97
CO2	1.88/2	0	4.7/5	0	94
CO3	0	0.93/1	0	4.65/5	93
CO4	0	0.95/1	0	3.8/4	95
CO5	0	0.96/1	0	0.96/1	96

Attainment of COs from SEE

CO	Class Average in SEE
CO1	83
CO2	83
CO3	83
CO4	83
CO5	83

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 \times \text{CIE Cl. Ave} + 0.7 \times \text{SEE Cl. Ave}$
CO1	97	83	87.2
CO2	94	83	86.3
CO3	93	83	86
CO4	95	83	86.6
CO5	96	83	86.9

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	92
CO2	88
CO3	87
CO4	91
CO5	90

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
CO1	87.2	92	4.8
CO2	86.3	88	1.7
CO3	86	87	1
CO4	86.6	91	4.4
CO5	86.9	90	3.1

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	92	4.8	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO2	88	1.7	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO3	87	1	More Assignments to be given ,previous year question papers to be solved	
CO4	91	4.4	More Assignments to be given ,previous year question papers to be solved	
CO5	90	3.1	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PSO1	10
CO2	PO2 PSO2	12
CO3	PO2 PSO2	10
CO4	PO1 PSO2	16
CO5	PO4 PSO3	08

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
26out of 56=46.4% session are devoted to PO1	2
22out of 56=39.2% session are devoted to PO2	1
08out of 56=14.2% session are devoted to PO4	1
10out of 56=17.8% session are devoted to PSO1	1
38out of 56=67.8% session are devoted to PSO2	2
08out of 56=14.2% session are devoted to PSO3	1

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	2	1	-	1	-	-	-	-	-	-	-	-	1	2	1	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO1 PSO1	87.2
CO2	PO2 PSO2	86.3
CO3	PO2 PSO2	86
CO4	PO1 PSO2	86.6
CO5	PO4 PSO3	86.9

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO1	$2/3(87.2+86.6)/2 = 58.22\%$
PO2	$1/3(86.3+86)/2 = 28.42\%$
PO4	$1/3(86.9)/1 = 28.67\%$
PSO1	$1/3(87.2)/1 = 28.76\%$
PSO2	$2/3(86.3+86+86.6)/3 = 57.8\%$
PSO3	$1/3(86.9)/1 = 28.67\%$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	2	1	-	1	-	-	-	-	-	-	-	-	1	2	1	-	-
Attainment	0.58	0.28	-	0.28	-	-	-	-	-	-	-	-	0.28	0.57	0.28	-	-

COURSE OUTCOME: BANKING LAW AND OPERATIONS.

Subject Code: B.COM.2.5

	Course Outcomes: After completion of this module, students should be able to
CO1:	Summarize the relationship between Banker & customer and the different types of functions of a banker.
CO2:	Analyze the roles, functions, and duties of a paying and collecting banker.
CO3	Make use of the procedures involved in opening and operating various accounts.
CO4:	Examine the different types of negotiable instruments and their relevance in the present context.
CO5	Estimate possible developments in the banking sector in the upcoming days.

UCO	Course Outcome	Knowledge category (Factual/ Conceptual/ Procedural/ Metacognitive)	Cognitive Level	No. of hours	POs/PSOs
CO1	Summarize the relationship between Banker & customer and the different types of functions of a banker.	<i>Conceptual Procedural</i>	Remember Understand	10	PO1 PSO1
CO2	Analyze the roles, functions, and duties of a paying and collecting banker.	<i>Conceptual</i>	Remember Understand	10	PO2 PSO2
CO3	Make use of the procedures involved in opening and operating different accounts.	<i>Procedural</i>	Apply	18	PO2 PSO2
CO4	Examine the different types of negotiable instruments and their relevance in the present context	<i>Conceptual</i>	Understand Apply	12	PO3 PSO3
CO5	Estimate possible developments in the banking sector in the upcoming days	<i>Conceptual</i>	Understand Apply	06	PO4 PSO3

CO Attainment
Direct Attainment of COs
Assessment Plan for CIE

CO	A1 (05)	A2 (05)	T1 (10)	T2 (10)
CO1	3	0	3	0
CO2	1	0	2	0
CO3	1	0	5	5
CO4	0	2	0	4
CO5	0	3	0	1

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (05)	A1 Cl. Ave (05)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class
CO1	2.64/3	0	2.64/3	0	88
CO2	0.87/1	0	1.74/2	0	87
CO3	0.84/1	0	4.2/5	4.2/5	84
CO4	0	1.7/2	0	3.4/4	85
CO5	0	2.58/3	0	0.86/1	86

Attainment of COs from SEE

CO	Class Average in SEE
CO1	79
CO2	79
CO3	79
CO4	79
CO5	79

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave} + 0.7 * \text{SEE Cl. Ave}$
CO1	88	79	81.7
CO2	87	79	81.4
CO3	84	79	80.5
CO4	85	79	80.8
CO5	86	79	81.1

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	85
CO2	84
CO3	81
CO4	82
CO5	83

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
CO1	81.7	85	3.3
CO2	81.4	84	2.6
CO3	80.5	81	0.5
CO4	80.8	82	1.2
CO5	81.1	83	1.9

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	85	3.3	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO2	84	2.6	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO3	81	0.5	More Assignments to be given ,previous year question papers to be solved	
CO4	82	1.2	More Assignments to be given ,previous year question papers to be solved	
CO5	83	1.9	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PSO1	10
CO2	PO2 PSO2	10
CO3	PO2 PSO2	18
CO4	PO3 PSO3	12
CO5	PO4 PSO3	06

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
10 out of 56=17.8% session are devoted to PO1	1
28 out of 56=50% session are devoted to PO2	2
12 out of 56=21.4% session are devoted to PO3	1
06 out of 56=10.7% session are devoted to PO4	1
10 out of 56=17.8% session are devoted to PSO1	1
28 out of 56=50% session are devoted to PSO2	2
18 out of 56=32.1% session are devoted to PSO3	1

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	1	2	1	1	-	-	-	-	-	-	-	-	1	2	1	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO1 PSO1	81.7
CO2	PO2 PSO2	81.4
CO3	PO2 PSO2	80.5
CO4	PO3 PSO3	80.8
CO5	PO4 PSO3	81.1

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO1	$1/3(81.7)/1 = 26.9\%$
PO2	$2/3(81.4+80.5)/2 = 54.2\%$
PO3	$1/3(80.8)/1 = 26.6\%$
PO4	$1/3(81.1)/1 = 26.7\%$
PSO1	$1/3(81.7)/1 = 26.9\%$
PSO2	$2/3(81.4+80.5)/2 = 54.2\%$
PSO3	$1/3(80.8+81.1)/2 = 26.7\%$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	1	2	1	1	-	-	-	-	-	-	-	-	-	1	2	1	-
Attainment	0.26	0.54	0.26	0.26	-	-	-	-	-	-	-	-	-	0.26	0.54	0.26	-

COURSE OUTCOME: QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS-I

Subject Code: B.COM.2.6

	Course Outcomes: After completion of this module, students should be able to
CO1:	Understand the concept of statistics, its merits, and demerits.
CO2:	Able to recognize the classification and tabulation of data
CO3	Determine the mean, median, and mode with graphical representation.
CO4:	Evaluate the measures of variation and measures of skewness.
CO5	Validate the use of index numbers in business

CO	Course Outcome	Knowledge category (<i>Factual/ Conceptual/ Procedural/ Metacognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	Understand the concept of statistics, its merits, and demerits.	<i>Conceptual Procedural</i>	Remember Understand	03	PO1 PSO2
CO2	Able to recognize the classification and tabulation of data	<i>Conceptual</i>	Remember Understand	08	PO2 PSO1
CO3	Determine the mean, median, and mode with graphical representation	<i>Procedural</i>	Apply	20	PO1 PSO2
CO4	Evaluate the measures of variation and measures of skewness.	<i>Conceptual</i>	Understand Apply	15	PO2 PSO2
CO5	Validate the use of index numbers in business	<i>Procedural</i>	Understand Apply	10	PO2 PSO2

CO Attainment
Direct Attainment of COs
Assessment Plan for CIE

CO	A1 (05)	A2 (05)	T1 (10)	T2 (10)
CO1	4	0	4	0
CO2	1	0	1	0
CO3	0	0	5	5
CO4	0	2	0	3
CO5	0	3	0	2

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (05)	A1 Cl. Ave (05)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	2.88/3	0	4.8/5	0	96
CO2	1.88/2	0	4.7/5	0	94
CO3	0	0	0	4.8/5	93
CO4	0	3.8/4	0	2.85/3	95
CO5	0	0.97/1	0	1.94/2	97

Attainment of COs from SEE

CO	Class Average in SEE
CO1	82
CO2	82
CO3	82
CO4	82
CO5	82

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave}$ $+0.7 * \text{SEE Cl. Ave}$
CO1	96	82	86.2
CO2	94	82	85.6
CO3	93	82	85.3
CO4	95	82	85.9
CO5	97	82	86.5

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	90
CO2	88
CO3	86
CO4	87
CO5	91

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
CO1	86.2	90	4.4
CO2	85.6	88	4.6
CO3	85.3	86	1
CO4	85.9	87	1.2
CO5	86.5	91	1.8

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	90	4.4	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO2	88	4.6	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO3	86	1	More Assignments to be given ,previous year question papers to be solved	
CO4	87	1.2	More Assignments to be given ,previous year question papers to be solved	
CO5	91	1.8	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PSO2	03
CO2	PO2 PSO1	08
CO3	PO1 PSO2	20
CO4	PO2 PSO2	15
CO5	PO2 PSO2	10

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
23 out of 56=41% session are devoted to PO1	2
33 out of 56=58% session are devoted to PO2	2
08 out of 56=14% session are devoted to PSO1	1
48 out of 56=85% session are devoted to PSO2	2

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	2	2	-	-	-	-	-	-	-	-	-	-	1	2	-	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO1 PSO2	86.2
CO2	PO2 PSO1	85.6
CO3	PO1 PSO2	85.3
CO4	PO2 PSO2	85.9
CO5	PO2 PSO2	86.5

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO1	$2/3(86.2+85.3)/2 = 57.4\%$
PO2	$2/3(85.6+85.9+86.5)/3 = 57.62\%$
PSO1	$1/3(85.6)/1 = 28.2\%$
PSO2	$2/3(86.2+85.3+85.9+86.5)/4 = 57.60\%$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	2	2	-	-	-	-	-	-	-	-	-	-	1	2	-	-	-
Attainment	0.57	0.57		-	-	-	-	-	-	-	-	-	0.28	0.57		-	-

III Semester

COURSE OUTCOME: CORPORATE ACCOUNTING

Subject Code: B.COM.3.3

	Course Outcomes: After completion of this module, students should be able to
CO1:	Comprehensive awareness of underwriting shares.
CO2:	Ascertainment of pre-incorporation and post-incorporation profits.
CO3	Analysis of the balance sheet to determine intangible asset like value of goodwill attached to the balance sheet.
CO4:	Understand the various methods of share valuation.
CO5	Formulate the financial statement according to Accounting Standard -I under Companies Act of 2013

CO	Course Outcome	Knowledge category (<i>Factual/ Conceptual/ Procedural/ Metacognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	Comprehensive awareness of underwriting shares.	<i>Conceptual Procedural</i>	Remember Understand	08	PO2 PSO2
CO2	Ascertainment of pre-incorporation and post-incorporation profits.	<i>Conceptual</i>	Remember Understand	12	PO2 PSO1
CO3	Analysis of the balance sheet to determine intangible asset like value of goodwill attached to the balance sheet.	<i>Procedural</i>	Apply	08	PO2 PSO3
CO4	Understand the various methods of share valuation	<i>Conceptual</i>	Understand Apply	08	PO1 PSO2
CO5	Formulate the financial statement according to Accounting Standard -I under Companies Act of 2013	<i>Procedural</i>	Understand Apply	20	PO3 PSO3

CO Attainment
Direct Attainment of COs
Assessment Plan for CIE

CO	A1 (05)	A2 (05)	T1 (10)	T2 (10)
CO1	3	0	5	0
CO2	2	0	5	0
CO3	0	0	0	5
CO4	0	2	0	3
CO5	0	3	0	2

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (05)	A1 Cl. Ave (05)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	2.7/3	0	4.5/5	0	90
CO2	1.74/2	0	4.35/5	0	87
CO3	0	0	0	4.3/5	86
CO4	0	1.76/ 2	0	2.64/3	88
CO5	0	2.67/3	0	1.78/2	89

Attainment of COs from SEE

CO	Class Average in SEE
CO1	51
CO2	51
CO3	51
CO4	51
CO5	51

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave}$ $+0.7 * \text{SEE Cl. Ave}$
CO1	90	51	62.7
CO2	87	51	61.8
CO3	86	51	61.5
CO4	88	51	62.1
CO5	89	51	62.4

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	65
CO2	62
CO3	63
CO4	64
CO5	66

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
CO1	62.7	65	2.3
CO2	61.8	62	0.2
CO3	61.5	63	1.5
CO4	62.1	64	1.9
CO5	62.4	66	3.6

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	65	2.3	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO2	62	0.2	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO3	63	1.5	More Assignments to be given ,previous year question papers to be solved	
CO4	64	1.9	More Assignments to be given ,previous year question papers to be solved	
CO5	66	3.6	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO2 PSO2	08
CO2	PO2 PSO1	12
CO3	PO2 PSO3	08
CO4	PO1 PSO2	08
CO5	PO3 PSO3	20

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
08out of 56=14.2% session are devoted to PO1	1
28out of 56=50% session are devoted to PO2	2
20out of 56=35.7% session are devoted to PO3	1
12out of 56=21.4% session are devoted to PSO1	1
16 out of 56=28.5% session are devoted to PSO2	1
28 out of 56=50% session are devoted to PSO3	2

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	1	2	1	-	-	-	-	-	-	-	-	-	1	1	2	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO2 PSO2	62.7
CO2	PO2 PSO1	61.8
CO3	PO2 PSO3	61.5
CO4	PO1 PSO2	62.1
CO5	PO3 PSO3	62.4

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO1	$1/3(62.1)/1 = 20.4\%$
PO2	$2/3(62.7+61.8+61.5+)/3=41.5 \%$
PO3	$1/3(62.4)/1 = 20.5\%$
PSO1	$1/3(61.8)/1 = 20.3\%$
PSO2	$1/3(62.7+62.1)/2=20.5 \%$
PSO3	$2/3(61.5+62.4)/2= 41.5\%$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	1	2	1	-	-	-	-	-	-	-	-	-	1	1	2	-	-
Attainment	0.20	0.41	0.20	-	-	-	-	-	-	-	-	-	0.20	0.20	0.41	-	-

COURSE OUTCOME: FINANCIAL MANAGEMENT

Subject Code: B.COM.3.4

	Course Outcomes: After completion of this module, students should be able to
CO1:	Understand the role of financial managers effectively in an organization.
CO2:	Apply the compounding and discounting techniques for time value of money
CO3	Take investment decisions with appropriate capital budgeting techniques for investment proposals.
CO4:	Understand the factors influencing the capital structure of an organization.
CO5	Estimate the working capital requirements for the smooth running of the business.

CO	Course Outcome	Knowledge category (<i>Factual/ Conceptual/ Procedural/ Metacognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	Understand the role of financial managers effectively in an organization.	<i>Conceptual Procedural</i>	Remember Understand	10	PO1 PSO1
CO2	Apply the compounding and discounting techniques for time value of money	<i>Conceptual</i>	Remember Understand	12	PO2 PSO2
CO3	Take investment decisions with appropriate capital budgeting techniques for investment proposals.	<i>Procedural</i>	Apply	12	PO3 PSO3
CO4	Understand the factors influencing the capital structure of an organization	<i>Conceptual</i>	Understand Apply	16	PO1 PSO1
CO5	Estimate the working capital requirements for the smooth running of the business.	<i>Procedural</i>	Understand Apply	06	PO4 PSO2

CO Attainment
Direct Attainment of COs
Assessment Plan for CIE

CO	A1 (05)	A2 (05)	T1 (10)	T2 (10)
CO1	2	0	4	0
CO2	1	0	4	0
CO3	2	0	2	5
CO4	0	2	0	3
CO5	0	3	0	2

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (05)	A1 Cl. Ave (05)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.6/2	0	3.2/4	0	80
CO2	0.76/1	0	3.04/4	0	76
CO3	1.5/2	0	1.5/2	3.75/5	75
CO4	0	1.58 /2	0	2.37/3	79
CO5	0	2.34/3	0	1.56/2	78

Attainment of COs from SEE

CO	Class Average in SEE
CO1	58
CO2	58
CO3	58
CO4	58
CO5	58

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave}$ $+0.7 * \text{SEE Cl. Ave}$
CO1	80	58	64.6
CO2	76	58	63.4
CO3	75	58	63.1
CO4	79	58	64.3
CO5	78	58	64

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	67
CO2	65
CO3	64
CO4	66
CO5	63

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
CO1	64.6	67	2.4
CO2	63.4	65	1.6
CO3	63.1	64	0.9
CO4	64.3	66	1.7
CO5	64	63	-1

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	67	2.4	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO2	65	1.6	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO3	64	0.9	More Assignments to be given ,previous year question papers to be solved	
CO4	66	1.7	More Assignments to be given ,previous year question papers to be solved	
CO5	63	-1		65

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PSO1	10
CO2	PO2 PSO2	12
CO3	PO3 PSO3	12
CO4	PO1 PSO1	16
CO5	PO4 PSO2	06

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strengt
26 out of 56=46.4% session are devoted to PO1	2
12 out of 56=21.4% session are devoted to PO2	1
12 out of 56=21.4% session are devoted to PO3	1
06 out of 56=10.7% session are devoted to PO4	1
26 out of 56=46.4% session are devoted to PSO1	2
18 out of 56=32.1% session are devoted to PSO2	1
12 out of 56=21.4% session are devoted to PSO3	1

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	2	1	1	1	-	-	-	-	-	-	-	-	2	1	1	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO1 PSO1	64.6
CO2	PO2 PSO2	63.4
CO3	PO3 PSO3	63.1
CO4	PO1 PSO1	64.3
CO5	PO4 PSO2	64

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO1	$2/3(64.6+64.3)/2 = 43.18\%$
PO2	$1/3(63.4)/1 = 20.9\%$
PO3	$1/3(63.1)/1 = 20.8\%$
PO4	$1/3(64)/1 = 21.1\%$
PSO1	$2/3(64.6+64.3)/2 = 43.1\%$
PSO2	$1/3(63.4+64)/2 = 21.0\%$
PSO3	$1/3(63.1)/1 = 20.8\%$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	2	1	1	1	-	-	-	-	-	-	-	-	2	1	1	-	-
Attainment	0.43	0.20	0.20	0.21	-	-	-	-	-	-	-	-	0.43	0.21	0.20	-	-

COURSE OUTCOME: BUSINESS ETHICS

Subject Code: B.COM.3.5

	Course Outcomes: After completion of this module, students should be able to
CO1:	To determine the positive or bad activities in a business.
CO2:	To analyze the employees' personal ethics regarding the organization.
CO3	Examine the employees in an organization in favor of management.
CO4:	Understanding the role of corporate culture in the business environment.
CO5	Analyzing the corporate environment in an organization.

CO	Course Outcome	Knowledge category (Factual/ Conceptual/ Procedural/ Metacognitive)	Cognitive Level	No. of hours	POs/PSOs
CO1	To determine the positive or bad activities in a business	<i>Conceptual Procedural</i>	Remember Understand	12	PO2 PSO1
CO2	To analyze the employees' personal ethics regarding the organization.	<i>Conceptual</i>	Remember Understand	12	PO2 PSO3
CO3	Examine the employees in an organization in favor of management.	<i>Procedural</i>	Apply	12	PO3 PSO3
CO4	Understanding the role of corporate culture in the business environment.	<i>Conceptual</i>	Understand Apply	12	PO1 PSO2
CO5	Analyzing the corporate environment in an organization	<i>Procedural</i>	Understand Apply	12	PO2 PSO2

CO Attainment
Direct Attainment of COs
Assessment Plan for CIE

CO	A1 (05)	A2 (05)	T1 (10)	T2 (10)
CO1	2	0	6	0
CO2	2	0	4	0
CO3	1	0	0	5
CO4	0	2	0	3
CO5	0	3	0	2

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (05)	A1 Cl. Ave (05)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	/2	0	/6	0	92
CO2	/2	0	/4	0	87
CO3	/1	0	0	/5	88
CO4	0	/2	0	/3	90
CO5	0	/3	0	/2	91

Attainment of COs from SEE

CO	Class Average in SEE
CO1	62
CO2	62
CO3	62
CO4	62
CO5	62

Computation of CO Direct Attainment in the course

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave} + 0.7 * \text{SEE Cl. Ave}$
CO1	92	62	71
CO2	87	62	69.5
CO3	88	62	69.8
CO4	90	62	70.4
CO5	91	62	70.7

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	75
CO2	72
CO3	73
CO4	71
CO5	74

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
CO1	71	75	4
CO2	69.5	72	2.5
CO3	69.8	73	3.2
CO4	70.4	71	0.6
CO5	70.7	74	3.3

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	75	4	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO2	72	2.5	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO3	73	3.2	More Assignments to be given ,previous year question papers to be solved	
CO4	71	0.6	More Assignments to be given ,previous year question papers to be solved	
CO5	74	3.3	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO2 PSO1	12
CO2	PO2 PSO3	12
CO3	PO3 PSO3	12
CO4	PO1 PSO2	12
CO5	PO2 PSO2	12

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
12out of 56=21.4% session are devoted to PO1	1
36out of 56=64.2% session are devoted to PO2	2
12out of 56=21.4% session are devoted to PO3	1
12out of 56=21.4% session are devoted to PSO1	1
24 out of 56=42.8% session are devoted to PSO2	2
24 out of 56=42.8% session are devoted to PSO3	1

Course- POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	1	2	1	-	-	-	-	-	-	-	-	-	1	2	1	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO2 PSO1	71
CO2	PO2 PSO3	69.5
CO3	PO3 PSO3	69.8
CO4	PO1 PSO2	70.4
CO5	PO2 PSO2	70.7

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO1	$1/3(70.4)/1 = 23.2 \%$
PO2	$2/3(71+69.5+70.7)/3=47.1 \%$
PO3	$1/3(69.8)/1 = 23.1\%$
PSO1	$1/3(71)/1 = 23.4\%$
PSO2	$2/3(70.4+70.7)/2= 47.2\%$
PSO3	$1/3(69.5+69.8)/2= 22.9\%$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	1	2	1	-	-	-	-	-	-	-	-	-	1	2	1	-	-
Attainment	0.23	0.47	0.23	-	-	-	-	-	-	-	-	-	0.23	0.47	0.22	-	-

COURSE OUTCOME: QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS-II

Subject Code: B.COM.3.6

	Course Outcomes: After completion of this module, students should be able to
CO1:	Validate the application of correlation and regression in business decisions
CO2:	Graphical representation of a time series.
CO3	Understand the methods of valuing interpolation and extrapolation.
CO4:	Demonstrate the use of sampling and sampling techniques.
CO5	Demonstrate the use of probability and probability distributions in business

CO	Course Outcome	Knowledge category (<i>Factual/ Conceptual/ Procedural/ Meta cognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	Validate the application of correlation and regression in business decisions	<i>Conceptual Procedural</i>	Remember Understand	20	PO1 PSO1
CO2	Graphical representation of a time series.	<i>Conceptual</i>	Remember Understand	12	PO2 PSO2
CO3	Understand the methods of valuing interpolation and extrapolation.	<i>Procedural</i>	Apply	8	PO2 PSO2
CO4	Demonstrate the use of sampling and sampling techniques.	<i>Conceptual</i>	Understand Apply	8	PO1 PSO2
CO5	Demonstrate the use of probability and probability distributions in business	<i>Conceptual</i>	Understand Apply	8	PO4 PSO3

CO Attainment
Direct Attainment of COs
Assessment Plan for CIE

CO	A1 (05)	A2 (05)	T1 (10)	T2 (10)
CO1	1	1	5	-
CO2	2	1	5	-
CO3	2	1	-	-
CO4	0	1	-	5
CO5	0	1	-	5

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (05)	A1 Cl. Ave (05)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	2.91/3	0	4.85/5	0	97
CO2	1.88/2	0	4.7/5	0	94
CO3	0	0.93/1	0	4.65/5	93
CO4	0	0.95/1	0	3.8/4	95
CO5	0	0.96/1	0	0.96/1	96

Attainment of COs from SEE

CO	Class Average in SEE
CO1	70
CO2	70
CO3	70
CO4	70
CO5	70

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 \times \text{CIE Cl. Ave}$ $+ 0.7 \times \text{SEE Cl. Ave}$
CO1	97	70	78.1
CO2	94	70	77.2
CO3	93	70	76.9
CO4	95	70	77.5
CO5	96	70	77.8

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	80
CO2	79
CO3	78
CO4	77
CO5	76

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
CO1	78.1	80	-1.9
CO2	77.2	79	-1.8
CO3	76.9	78	-1.1
CO4	77.5	77	0.5
CO5	77.8	76	1.8

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	80	-1.9	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	78.1
CO2	79	-1.8	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	77.2
CO3	78	-1.1	More Assignments to be given ,previous year question papers to be solved	76.9
CO4	77	0.5	-----	-
CO5	76	1.8	-----	-

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PSO1	20
CO2	PO2 PSO2	12
CO3	PO2 PSO2	8
CO4	PO1 PSO2	8
CO5	PO4 PSO3	8

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
28 out of 56=50 session are devoted to PO1	2
20 out of 56=35.71% session are devoted to PO2	1
08 out of 56=14.2% session are devoted to PO4	1
20 out of 56=35.71% session are devoted to PSO1	1
20 out of 56=35.71% session are devoted to PSO2	1
08 out of 56=14.2% session are devoted to PSO3	1

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	2	2	-	1	-	-	-	-	-	-	-	-	1	1	1	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO1 PSO1	78.1
CO2	PO2 PSO2	77.2
CO3	PO2 PSO2	76.9
CO4	PO1 PSO2	77.5
CO5	PO4 PSO3	77.8

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO1	$2/3(78.1+77.5)/2 = 64.78\%$
PO2	$2/3(77.2+76.9)/2=51.31\%$
PO4	$1/3(77.8)/1 = 25.93\%$
PSO1	$1/3(87.2)/1=29.06\%$
PSO2	$1/3(78.1)/1= 26.03\%$
PSO3	$1/3(77.8)/1= 25.93\%$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	2	2	-	1	-	-	-	-	-	-	-	-	1	1	1	-	-
Attainment	0.64	0.51	-	0.25	-	-	-	-	-	-	-	-	0.29	0.26	0.25	-	-

COURSE OUTCOME: PUBLIC RELATIONS AND CORPORATE COMMUNICATION

Subject Code: B.COM.3.7

	Course Outcomes: After completion of this module, students should be able to
CO1:	Understand the positive attitude and positive thinking in business relationships.
CO2:	The right purpose in setting goals and vision in managing time effectively.
CO3	Understanding the techniques of creativity.
CO4:	Knowing the importance of communication skills in the working environment, with the necessary skills.
CO5	Validate the career goals & opportunities.

CO	Course Outcome	Knowledge category (<i>Factual/Conceptual/Procedural/Meta cognitive</i>)	Cognitive Level	No . of hours	POs/PSOs
CO1	Understand the positive attitude and positive thinking in business relationships.	Factual, Conceptual, Procedural	Understand & Evaluating	10	PO1 PSO1
CO2	The right purpose in setting goals and vision in managing time effectively.	Factual, Conceptual, Procedural	Understand & Evaluating	6	PO2 PSO2
CO3	Understanding the techniques of creativity.	Conceptual, Procedural	Understand & Evaluating	10	PO2 PSO2
CO4	Knowing the importance of communication skills in the working environment, with the necessary skills.	Conceptual, Procedural	Understand & evaluate	10	PO1 PSO2
CO5	Validate the career goals & opportunities.	Conceptual, Procedural, Factual	Understand and remember	6	PO4 PSO3

CO Attainment

Direct Attainment of COs.

Assessment Plan for CIE

CO	A1 (5)	A2 (5)	T1 (10)	T2 (10)
CO1	1	1	5	-
CO2	2	1	5	-
CO3	2	1	-	-
CO4	0	1	-	5
CO5	0	1	-	5

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (5)	A2 Cl. Ave (5)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%) ASSUMPTION
CO1	2.91/3	0	4.85/5	0	97
CO2	1.88/2	0	4.7/5	0	94
CO3	0	0.93/1	0	4.65/5	93
CO4	0	0.95/1	0	3.8/4	95
CO5	0	0.96/1	0	0.96/1	96

Attainment of COs from SEE

CO	Class Average in SEE
CO1	68
CO2	68
CO3	68
CO4	68
CO5	68

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave} + 0.7 * \text{SEE Cl. Ave}$
CO1	97	68	76.7
CO2	94	68	75.8
CO3	93	68	75.5
CO4	95	68	76.1
CO5	96	68	76.4

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	77
CO2	76
CO3	76
CO4	75
CO5	74

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA-COA
CO1	76.7	77	-0.3
CO2	75.8	76	-0.2
CO3	75.5	76	-0.5
CO4	76.1	75	1.1
CO5	76.4	74	2.4

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	77	-0.3	More Assignment, Seminar & solve previous year Question Paper.	76.7
CO2	76	-0.2	More Assignment, Seminar & solve previous year Question Paper.	75.8
CO3	76	-0.5	More Assignment, Seminar & solve previous year Question Paper.	75.5
CO4	75	1.1	-	-
CO5	74	2.4	-	-

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PSO1	10
CO2	PO2 PSO2	6
CO3	PO2 PSO2	10
CO4	PO1 PSO2	10
CO5	PO4 PSO3	6
		42

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO		Mapping Strength
PO1	2 times- $20/42*100=47.61\%$	2
PSO1	1 times= $10/42*100=23.80\%$	2
PSO2	2 times= $26/42*100=69.90\%$	2
PSO3	1 times= $10/42*100=23.80\%$	1

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	1	2	-	-	-	-	-	-	-	-	-	-	1	3	1	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%)
CO1	PO1 PSO1	76.7
CO2	PO2 PSO2	75.8
CO3	PO2 PSO2	75.5
CO4	PO1 PSO2	76.1
CO5	PO4 PSO3	76.4

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO1	$2/3 \times 76.7 + 76.1/2 = 63.61\%$
PSO1	$1/3 \times 76.7/1 = 25.56\%$
PSO2	$3/3 \times 75.8 + 75.5 + 76.1/3 = 75.8$
PSO3	$1/3 \times 76.4/1 = 88.43$
PO2	$2/3 \times 75.8 + 75.5/2 = 63.01$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	1	2	-	-	-	-	-	-	-	-	-	-	1	3	1	-	-
Attainment:	.63	.63	-	-	-	-	-	-	-	-	-	-	.25	.75	.88	-	-

IV Semester

COURSE OUTCOME: ADVANCED CORPORATE ACCOUNTING

Subject Code: B.COM.4.3

	Course Outcomes:
	After completion of this module, students should be able to
CO1:	Summarizing the repayment of preference share capital to decrease the share capital and increase the profit of the company.
CO2:	Comprehension of mergers & acquisitions of companies.
CO3	Understand the procedures and processes of internal reconstruction of companies.
CO4:	Analyze the process of the liquidator's final statement of accounts.
CO5	Explore the developments in accounting and accounting standards.

CO	Course Outcome	Knowledge category (<i>Factual/ Conceptual/ Procedural/ Metacognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	Summarizing the repayment of preference share capital to decrease the share capital and increase the profit of the company.	<i>Factual, Conceptual, Procedural</i>	Understand & Remember	10	PO1 PO2 PSO1 PSO2
CO2	Understand the procedures and processes of internal reconstruction of companies	<i>Factual, Conceptual, procedural</i>	Understand & Remember	16	PO1 PO2 PSO1 PSO2
CO3	Analyze the process of the liquidator's final statement of accounts.	<i>Factual, Conceptual, procedural</i>	Understand & evaluate	10	PO1 PO2 PSO1 PSO2
CO4	Explore the developments in accounting and accounting standards..	<i>Factual, Conceptual, procedural</i>	Understand & apply	10	PO1 PO2 PSO1 PSO2
CO5	Explore the developments in accounting and accounting standards.	<i>Factual, Conceptual, procedural</i>	Understand & apply	10	PO1 PO2 PSO1 PSO2

CO Attainment
Direct Attainment of COs
Assessment Plan for CIE

CO	A1 (10)	A2 (10)	T1 (10)	T2 (10)
CO1	2	2	5	0
CO2	2	2	5	0
CO3	2	2	0	3
CO4	2	2	0	4
CO5	2	2	0	3

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	A2 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%) ASSUMPTION
CO1	1.84/2	1.84/2	4.6/5	0	92
CO2	1.84/2	1.84/2	4.6/5	0	92
CO3	1.82/2	1.82/2	0	2.73/3	91
CO4	1.8/2	1.8/2	0	3.6/4	90
CO5	1.8/2	1.8/2	0	2.7	90

Attainment of COs from SEE

CO	Class Average in SEE
CO1	69
CO2	69
CO3	69
CO4	69
CO5	69

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave}$ $+0.7 * \text{SEE Cl. Ave}$
CO1	92	69	75.9
CO2	92	69	75.9
CO3	91	69	75.6
CO4	90	69	75.3
CO5	90	79	75.3

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	78
CO2	77
CO3	76
CO4	75
CO5	75

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA-COA
CO1	75.9	78	2.1
CO2	75.9	77	1.1
CO3	75.6	76	0.4
CO4	75.3	75	-0.3
CO5	75.3	75	-0.3

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	78	2.1	-	-
CO2	77	1.1	-	----
CO3	76	0.4		--
CO4	75	-0.3	Assignments are to be given with seminar	75
CO5	75	-0.3	Assignments are to be given with seminar	75

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PO2 PSO1 PSO2	10
CO2	PO1 PO2 PSO1 PSO2	16
CO3	PO1 PO2 PSO1 PSO2	10
CO4	PO1 PO2 PSO1	10
CO5	PO1 PO2 PSO1 PSO2	10
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
56/56=100%PO1	3
56/56=100%PO2	3
56/56=100%PSO1	3
46/56=82%PSO2	3

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	3	3	-	-	-	-	-	-	-	-	-	-	3	3	-	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO1 PO2 PSO1 PSO2	75.9
CO2	PO1 PO2 PSO1 PSO2	75.9
CO3	PO1 PO2 PSO1 PSO2	75.6
CO4	PO1 PO2 PSO1	75.3
CO5	PO1 PO2 PSO1 PSO2	75.3

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO1	$3/3(75.9+75.9+75.6+75.3+75.3)/5=75.6$
P02	$3/3(75.9+75.9+75.6+75.3+75.3)/5=75.6$
PSO1	$3/3(75.9+75.9+75.6+75.3+75.3)/5=75.6$
PSO2	$3/3(75.9+75.9+75.6+75.3+75.3)/4=75.67$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	3	3	-	-	-	-	-	-	-	-	-	-	3	3	-	-	-
Attainment	.75	.75	-	-	-	-	-	-	-	-	-	-	75	75	-	-	-

COURSE OUTCOME: COST ACCOUNTING

Subject Code: B.COM.4.4

	Course Outcomes: After completion of this module, students should be able to
CO1:	Explain relevant cost concepts & classification of costs used in the manufacturing and service sectors.
CO2:	Understand the process and procedure for maintaining, purchasing, and issuing materials
CO3	Allocate the price and wage rate system using different methods.
CO4:	Examine the different methods of apportionment and allocation of indirect expenses.
CO5	Ascertain the differences between cost profit and financial profit.

CO	Course Outcome	Knowledge category (<i>Factual/ Conceptual/ Procedural/ Metacognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	Explain relevant cost concepts & classification of costs used in the manufacturing and service sectors.	<i>Factual, Conceptual, Procedural</i>	Understand & Remember	10	PO1 PO2 PSO1 PSO2
CO2	Understand the process and procedure for maintaining, purchasing, and issuing materials	<i>Factual, Conceptual, Procedural</i>	Understand & Remember	14	PO1 PO2 PSO1 PSO2
CO3	Allocation the price and wage rate system using different methods..	<i>Factual, Conceptual, Procedural</i>	Understand & evaluate	10	PO1 PSO1 PSO2
CO4	Examine the different methods of apportionment and allocation of indirect expenses...	<i>Factual, Conceptual, Procedural</i>	Understand & apply	14	PO1 PO2 PSO1 PSO2
CO5	Ascertain the differences between cost profit and financial profit.	<i>Factual, Conceptual, Procedural</i>	Understand & apply	8	PO1 PSO1 PSO2

CO Attainment
Direct Attainment of COs
Assessment Plan for CIE

CO	A1 (10)	A2 (10)	T1 (10)	T2 (10)
CO1	2	2	6	0
CO2	2	2	4	0
CO3	2	2	0	5
CO4	2	2	0	2
CO5	2	2	0	3

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	A2 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%) ASSUMPTION
CO1	1.84/2	1.84/2	5.52/6	0	92
CO2	1.84/2	1.84/2	3.68/4	0	92
CO3	1.8/2	1.8/2	0	4.5/5	90
CO4	1.76/2	1.76	0	1.76/2	88
CO5	1.76/2	1.76	0	2.64/3	88

Attainment of COs from SEE

CO	Class Average in SEE
CO1	49
CO2	49
CO3	49
CO4	49
CO5	49

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave} + 0.7 * \text{SEE Cl. Ave}$
CO1	92	49	61.9
CO2	92	49	61.9
CO3	90	49	61.3
CO4	88	49	60.7
CO5	88	49	60.7

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	65
CO2	65
CO3	63
CO4	60
CO5	60

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA-COA
CO1	61.9	65	3.1
CO2	61.9	65	3.1
CO3	61.3	63	1.7
CO4	60.7	60	-0.7
CO5	60.7	60	-0.7

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	65	3.1	-	-
CO2	65	3.1	-	-
CO3	63	1.7		-
CO4	60	-0.7	Assignments are to be given with seminar	60.7
CO5	60	-0.7	Assignments are to be given with seminar	60.7

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PO2 PSO1 PSO2	10
CO2	PO1 PO2 PSO1 PSO2	14
CO3	PO1 PSO1 PSO2	10
CO4	PO1 PO2 PSO1 PSO2	14
CO5	PO1 PSO1 PSO2	8

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
PO1	3
PO2	2
PSO1	3
PSO2	3

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	3	1	-	-	-	-	-	-	-	-	-	-	3	3	-	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO1 PO2 PSO1 PSO2	61.9
CO2	PO1 PO2 PSO1 PSO2	61.9
CO3	PO1 PSO1 PSO2	61.3
CO4	PO1 PO2 PSO1 PSO2	60.7
CO5	PO1 PSO1 PSO2	60.7

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO1	$3/3(61.9+61.9+61.3+60.7+60.7)/5=61.3\%$
P02	$2/3(61.9+61.9++60.7+)/3=41\%$
PSO1	$3/3(61.9+61.9+61.3+60.7+60.7)/5=61.3\%$
PSO2	$3/3(61.9+61.9+61.3+60.7+60.7)/5=61.3\%$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	3	1	-	-	-	-	-	-	-	-	-	-	3	3	-	-	-
Attainment	0.63	0.41	-	-	-	-	-	-	-	-	-	-	0.61	0.61	-	-	-

COURSE OUTCOME: E-BUSINESS AND ACCOUNTING

Subject Code: B.COM.4.5

	Course Outcomes: After completion of this module, students should be able to
CO1:	Familiarize with e-commerce models and emerging trends.
CO2:	Comprehension about the internet and web servers.
CO3	Examine the usage of business working environment and its components.
CO4:	Knowing the working life of Tally.
CO5	Preparation of financial statements using Tally.

CO	Course Outcome	Knowledge category (<i>Factual/ Conceptual/ Procedural/ Metacognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	Familiarize with e-commerce models and emerging trends.	<i>Factual, Conceptual, Procedural</i>	Understand & Remember	10	PO2 PSO2 PSO3
CO2	Comprehension about the internet and web servers.	<i>Factual, Conceptual, procedural</i>	Understand & Remember	10	PO2 PSO2
CO3	Examine the usage of business working environment and its components.	<i>Factual, Conceptual, procedural</i>	Understand & evaluate	10	PO2 PSO2 PSO3
CO4	Knowing the working life of Tally	<i>Factual, Conceptual, procedural</i>	Understand & apply	16	PO2 PSO2 PSO3
CO5	Preparation of financial statements using Tally..	<i>Factual, Conceptual, procedural</i>	Understand & apply	10	PO2 PSO2 PSO3

CO Attainment
Direct Attainment of COs
Assessment Plan for CIE

CO	A1 (10)	A2 (10)	T1 (10)	T2 (10)
CO1	2	2	6	0
CO2	2	2	4	0
CO3	2	2	0	6
CO4	2	2	0	4
CO5	2	2	0	2

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	A2 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%) ASSUMPTION
CO1	1.84/2	1.84/2	5.52/6	0	92
CO2	1.8/2	1.8/2	3.6/4	0	90
CO3	1.8/2	1.8/2	0	5.4/6	90
CO4	1.78/2	1.78/2	0	3.56/4	89
CO5	1.78/2	1.78/2	0	1.78/2	89

Attainment of COs from SEE

CO	Class Average in SEE
CO1	75
CO2	75
CO3	75
CO4	75
CO5	75

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave} + 0.7 * \text{SEE Cl. Ave}$
CO1	92	75	80.1
CO2	90	75	79.5
CO3	90	75	79.5
CO4	89	75	79.2
CO5	89	75	79.2

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	82
CO2	80
CO3	80
CO4	79
CO5	78

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA-COA
CO1	80.1	82	1.9
CO2	79.5	80	0.5
CO3	79.5	80	0.5
CO4	79.2	79	-0.2
CO5	79.2	78	-1.2

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	82	1.9	-	-
CO2	80	0.5	-	-
CO3	80	0.5		
CO4	79	-0.2	Assignments are to be given with seminar	-
CO5	78	-1.2	Assignments are to be given with seminar	

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO2 PSO2 PSO3	10
CO2	PO2 PSO2 PSO3	10
CO3	PO2 PSO2 PSO3	10
CO4	PO2 PSO2 PSO3	16
CO5	PO2 PSO2 PSO3	10

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
PO2	3
PSO1	3
PSO2	3

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	-	3	-	-	-	-	-	-	-	-	-	-	3	3	-	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%)
CO1	PO2 PSO2 PSO3	80.1
CO2	PO2 PSO2 PSO3	79.5
CO3	PO2 PSO2 PSO3	79.5
CO4	PO2 PSO2 PSO3	79.2
CO5	PO2 PSO2 PSO3	79.2

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
P02	$3/3(80.1+79.5+79.5+79.2+79.2)/5=79.5\%$
PSO1	$3/3(80.1+79.5+79.5+79.2+79.2)/5=79.5\%$
PSO2	$3/3(80.1+79.5+79.5+79.2+79.2)/5=79.5\%$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	-	3	-	-	-	-	-	-	-	-	-	-	3	3	-	-	-
Attainment	--	0.79	-	-	-	-	-	-	-	-	-	-	0.79	0.79-	-	-	-

COURSE OUTCOME: STOCK AND COMMODITY MARKETS

Subject Code: B.COM.4.6

	Course Outcomes: After completion of this module, students should be able to
CO1:	Familiarize yourself with capital and commodity markets.
CO2:	Comprehension about the stock exchange of NSE AND BSE.
CO3	Examine the trading in the stock market.
CO4:	Knowing the working life of the commodity market.
CO5	Preparation of the pattern of trading and settlement.

CO	Course Outcome	Knowledge category (<i>Factual/ Conceptual/ Procedural/ Metacognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	Familiarize yourself with capital and commodity markets.	<i>Factual, Conceptual, Procedural</i>	Understand & Remember	10	PO2 PSO1
CO2	Comprehension about the stock exchange of NSE AND BSE.	<i>Factual, Conceptual, Procedural</i>	Understand & Remember	12	PO2 PSO2
CO3	Examine the trading in the stock market	<i>Factual, Conceptual, Procedural</i>	Understand & evaluate	14	PO2 PSO1 PSO2
CO4	Knowing the working life of the commodity market.	<i>Factual, Conceptual, Procedural</i>	Understand & apply	12	PO2 PSO1 PSO2
CO5	Preparation of the pattern of trading and settlement..	<i>Factual, Conceptual, Procedural</i>	Understand & apply	8	PO2 PSO1 PSO2

CO Attainment

Direct Attainment of COs

Assessment Plan for CIE

CO	A1 (10)	A2 (10)	T1 (10)	T2 (10)
CO1	2	2	4	0
CO2	2	2	6	0
CO3	2	2	0	4
CO4	2	2	0	4
CO5	2	2	0	2

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	A2 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%) ASSUMPTION
CO1	1.82/2	1.82/2	3.64/4	0	91
CO2	1.82/2	1.82/2	5.46/6	0	91
CO3	1.8	1.8	0	3.6/4	90
CO4	1.76	1.76	0	3.52/4	88
CO5	1.76	1.76	0	1.76/2	88

Attainment of COs from SEE

CO	Class Average in SEE
CO1	74
CO2	74
CO3	74
CO4	74
CO5	74

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave}$ $+ 0.7 * \text{SEE Cl. Ave}$
CO1	91	74	79.1
CO2	91	74	79.1
CO3	90	74	78.8
CO4	88	74	78.2
CO5	88	74	78.2

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	82
CO2	82
CO3	79
CO4	78
CO5	78

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA-COA
CO1	79.1	82	0.6
CO2	79.1	82	0.4
CO3	78.8	79	0.2
CO4	78.2	78	-0.2
CO5	78.2	78	-0.2

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	82	0.6	-	-
CO2	82	0.4	-	-
CO3	79	0.2	--	--
CO4	78	-0.2	- Assignments are to be given with seminar	78.2
CO5	78	-0.2	Assignments are to be given with seminar	78.2

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO2 PSO1	10
CO2	PO2 PSO2	12
CO3	PO2 PSO1 PSO2	14
CO4	PO2 PSO1 PSO2	12
CO5	PO2 PSO1 PSO2	8

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
PO2	3
PSO1	2
PSO2	3

Course- POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	-	3	-	-	-	-	-	-	-	-	-	-	2	3	-	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO2 PSO1	79.1
CO2	PO2 PSO2	79.1
CO3	PO2 PSO1 PSO2	78.8
CO4	PO2 PSO1 PSO2	78.2
CO5	PO2 PSO1 PSO2	78.2

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO2	$3/3(79.1+79.1+78.8+78.2+78.2)/5=78.68$
PSO1	$2/3(79.1+78.8+78.2+78.2)/4=53.8$
PSO2	$3/3(79.1+78.8+78.2+78.2)/4=78.57$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	--	3	-	-	-	-	-	-	-	-	-	-	2	3	-	-	-
Attainment	--	.78	-	-	-	-	-	-	-	-	-	-	.53	.78	-	-	-

COURSE OUTCOME: PRINCIPLES OF EVENT MANAGEMENT
Subject Code: B.COM.4.6

	Course Outcomes: After completion of this module, students should be able to
CO1:	Understand the concepts and procedures of event management.
CO2:	Explore the procedures of event management.
CO3	Knowing the planned schedule of conduction of a event.
CO4:	Ascertain the public relations in event management.
CO5	Understand the conduct of corporate events.

CO	Course Outcome	Knowledge category (Factual/ Conceptual/ Procedural/ Metacognitive)	Cognitive Level	No. of hours	POs/PSOs
CO1	Understand the concepts and procedures of event management.	<i>Factual, Conceptual, Procedural</i>	Understand & Remember	12	PO2 PSO1 PSO2
CO2	Explore the procedures of event management.	<i>Factual, Conceptual, procedural</i>	Understand & Remember	12	PO2 PSO1 PSO2
CO3	Knowing the planned schedule of conduction of a event.	<i>Factual, Conceptual, procedural</i>	Understand & Remember	12	PO2 PSO1 PSO2
CO4	Ascertain the public relations in event management.	<i>Factual, Conceptual, procedural</i>	Understand & apply	10	PO2 PSO1 PSO2
CO5	Understand the conduct of corporate events	<i>Factual, Conceptual, procedural</i>	Understand & apply	10	PO2 PSO1 PSO2

CO Attainment
Direct Attainment of COs
Assessment Plan for CIE

CO	A1 (10)	A2 (10)	T1 (10)	T2 (10)
CO1	2	2	5	-
CO2	2	2	5	-
CO3	2	2	-	4
CO4	2	2	-	4
CO5	2	2	0	2

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	A2 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%) ASSUMPTION
CO1	1.84/2	1.84/2	4.6/5	-	92
CO2	1.84/2	1.84/2	4.6/5	-	92
CO3	1.8/2	1.8/2	0	3.6/4	90
CO4	1.76/2	1.76/2	0	3.52/4	88
CO5	1.76/2	1.76/2	0	1.76/2	88

Attainment of COs from SEE

CO	Class Average in SEE
CO1	75
CO2	75
CO3	75
CO4	75
CO5	75

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave}$ $+0.7 * \text{SEE Cl. Ave}$
CO1	92	75	80.1
CO2	92	75	80.1
CO3	90	75	79.5
CO4	88	75	78.9
CO5	88	75	78.9

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	84
CO2	84
CO3	80
CO4	78
CO5	78

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA-COA
CO1	80.1	84	3.9
CO2	80.1	84	3.9
CO3	79.5	80	0.5
CO4	78.9	78	-0.9
CO5	78.9	78	-0.9

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	84	3.9	-	-
CO2	84	3.9	-	-
CO3	80	0.5	-	
CO4	78	-0.9	Assignments are to be given with seminar	78.9
CO5	78	-0.9	Assignments are to be given with seminar	78.9

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO2 PSO1 PSO2	12
CO2	PO2 PSO1 PSO2	12
CO3	PO2 PSO1 PSO2	12
CO4	PO2 PSO1 PSO2	10
CO5	PO2 PSO1 PSO2	10

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
PO2	3
PSO1	3
PSO2	3

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	--	3	-	-	-	-	-	-	-	-	-	-	3	3	-	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO2 PSO1 PSO2	80.1
CO2	PO2 PSO1 PSO2	80.1
CO3	PO2 PSO1 PSO2	79.5
CO4	PO2 PSO1 PSO2	78.9
CO5	PO2 PSO1 PSO2	78.9

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
P02	$3/3(80.1+80.1+79.5+78.9+78.9)/5=79.5$
PSO1	$3/3(80.1+80.1+79.5+78.9+78.9)/5=79.5$
PSO2	$3/3(80.1+80.1+79.5+78.9+78.9)/5=79.5$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	--	3	-	-	-	-	-	-	-	-	-	-	3	3	-	-	-
Attainment	---	.79	-	-	-	-	-	-	-	-	-	-	.79	.79	-	-	-

V Semester

COURSE OUTCOME: ENTREPRENEURSHIP DEVELOPMENT

Subject Code: B.COM.5.1

	Course Outcomes: After completion of this module, students should be able to
CO1:	Understand the foundation of Entrepreneurship Development and its theories
CO2:	Explore entrepreneurial skills and management functions of a company with special reference to the SME sector
CO3	Understand the various steps involved in starting a venture and explore marketing methods and new trends in entrepreneurship.
CO4:	Identify the type of entrepreneur and the steps involved in an entrepreneurial venture
CO5	Identify the various project assistance available to entrepreneur

CO	Course Outcome	Knowledge category (<i>Factual/ Conceptual/ Procedural/ Metacognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	Understand the foundation of Entrepreneurship Development and its theories	<i>Conceptual Procedural</i>	Remember Understand	10	PO1 PSO2
CO2	Explore entrepreneurial skills and management functions of a company with special reference to the SME sector	<i>Conceptual</i>	Remember Understand	12	PO3 PSO1
CO3	Understand the various steps involved in starting a venture and explore marketing methods and new trends in entrepreneurship.	<i>Procedural</i>	Apply	14	PO1 PSO1
CO4	Identify the type of entrepreneur and the steps involved in an entrepreneurial venture	<i>Conceptual</i>	Understand Apply	10	PO2 PSO2
CO5	Identify the various project assistance available to entrepreneur	<i>Procedural</i>	Understand Apply	10	PO2 PSO3

CO Attainment
Direct Attainment of COs
Assessment Plan for CIE

CO	A1 (05)	A2 (05)	T1 (10)	T2 (10)
CO1	3	0	5	0
CO2	2	0	5	0
CO3	0	0	0	5
CO4	0	2	0	3
CO5	0	3	0	2

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (05)	A1 Cl. Ave (05)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	2.73/3	0	4.55/5	0	91
CO2	1.74/2	0	4.35/5	0	87
CO3	0	0	0	4.4/5	88
CO4	0	1.78/2	0	2.67/3	89
CO5	0	2.7/3	0	1.8/2	90

Attainment of COs from SEE

CO	Class Average in SEE
CO1	63
CO2	63
CO3	63
CO4	63
CO5	63

Computation of CO Direct Attainment in the course

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave} + 0.7 * \text{SEE Cl. Ave}$
CO1	91	63	71.4
CO2	87	63	70.2
CO3	88	63	70.5
CO4	89	63	70.8
CO5	90	63	71.1

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	75
CO2	71
CO3	72
CO4	73
CO5	74

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
CO1	71.4	75	3.6
CO2	70.2	71	0.8
CO3	70.5	72	1.5
CO4	70.8	73	2.2
CO5	71.1	74	2.9

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	75	3.6	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO2	71	0.8	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO3	72	1.5	More Assignments to be given ,previous year question papers to be solved	
CO4	73	2.2	More Assignments to be given ,previous year question papers to be solved	
CO5	74	2.9	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PSO2	10
CO2	PO3 PSO1	12
CO3	PO1 PSO1	14
CO4	PO2 PSO2	10
CO5	PO2 PSO3	10

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
24 out of 56=42.8% session are devoted to PO1	2
20 out of 56=35.7% session are devoted to PO2	1
12 out of 56=21.4% session are devoted to PO3	1
26 out of 56=46.4% session are devoted to PSO1	2
20 out of 56=35.7% session are devoted to PSO2	1
10 out of 56=17.8% session are devoted to PSO3	1

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	2	1	1	-	-	-	-	-	-	-	-	-	2	1	1	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO1 PSO2	71.4
CO2	PO3 PSO1	70.2
CO3	PO1 PSO1	70.5
CO4	PO2 PSO2	70.8
CO5	PO2 PSO3	71.1

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO1	$2/3(71.4+70.5)/2 = 47.5 \%$
PO2	$1/3(70.8+71.1)/2 = 23.41 \%$
PO3	$1/3(70.2)/1 = 23.16\%$
PSO1	$2/3(70.2+70.5)/2 = 47.13\%$
PSO2	$1/3(71.4+70.8)/2 = 23.4 \%$
PSO3	$1/3(71.1)/1 = 23.46\%$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	2	1	1	-	-	-	-	-	-	-	-	-	2	1	1	-	-
Attainment	0.47	0.23	0.23	-	-	-	-	-	-	-	-	-	0.47	0.23	0.23	-	-

COURSE OUTCOME: INTERNATIONAL FINANCIAL REPORTING STANDARDS

Subject Code: B.COM.5.2

	Course Outcomes: After completion of this module, students should be able to
CO1:	Understanding the concept of accounting standards nationally & internationally.
CO2:	Comprehension of accounts of assets and liabilities.
CO3	Analyzing the preparation of financial statements with necessary adjustments.
CO4:	Familiarize in preparation of consolidated financial statements.
CO5	Identification of disclosure standards .

CO	Course Outcome	Knowledge category (<i>Factual/ Conceptual/ Procedural/ Metacognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	Understand the foundation of Entrepreneurship Development and its theories	<i>Conceptual Procedural</i>	Remember Understand	5	PO1 PSO2
CO2	Explore entrepreneurial skills and management functions of a company with special reference to the SME sector	<i>Conceptual</i>	Remember Understand	25	PO4 PSO1
CO3	Understand the various steps involved in starting a venture and explore marketing methods and new trends in entrepreneurship.	<i>Procedural</i>	Apply	8	PO2 PSO3
CO4	Identify the type of entrepreneur and the steps involved in an entrepreneurial venture	<i>Conceptual</i>	Understand Apply	12	PO2 PSO3
CO5	Identify the various project assistance available to entrepreneur	<i>Conceptual</i>	Understand Apply	6	PO2 PSO3

CO Attainment
Direct Attainment of COs
Assessment Plan for CIE

CO	A1 (05)	A2 (05)	T1 (10)	T2 (10)
CO1	3	0	1	0
CO2	1	0	4	0
CO3	1	0	5	5
CO4	0	2	0	4
CO5	0	3	0	1

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (05)	A1 Cl. Ave (05)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	2.79/3	0	0.93/1	0	93
CO2	0.90/1	0	3.6/4	0	90
CO3	0.89/1	0	4.45/5	4.45/5	89
CO4	0	1.82/2	0	3.64/4	91
CO5	0	2.76/3	0	0.92/1	92

Attainment of COs from SEE

CO	Class Average in SEE
CO1	57
CO2	57
CO3	57
CO4	57
CO5	57

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave} + 0.7 * \text{SEE Cl. Ave}$
CO1	93	57	67.8
CO2	90	57	66.9
CO3	89	57	66.6
CO4	91	57	67.2
CO5	92	57	67.5

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	70
CO2	67
CO3	66
CO4	65
CO5	69

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
CO1	67.8	70	2.2
CO2	66.9	67	0.1
CO3	66.6	66	0.6
CO4	67.2	65	2.2
CO5	67.5	69	1.5

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	70	2.2	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO2	67	0.1	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO3	66	0.6	More Assignments to be given ,previous year question papers to be solved	
CO4	65	2.2	More Assignments to be given ,previous year question papers to be solved	
CO5	69	1.5	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PSO2	5
CO2	PO4 PSO1	25
CO3	PO2 PSO3	8
CO4	PO2 PSO3	12
CO5	PO2 PSO3	6

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
5out of 56= 8.9% session are devoted to PO1	1
26out of 56= 46.4% session are devoted to PO2	2
25out of 56= 44.6% session are devoted to PO4	2
25out of 56= 44.6% session are devoted to PSO1	2
5out of 56= 8.9% session are devoted to PSO2	1
26 out of 56= 46.4% session are devoted to PSO3	2

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	1	2	-	2	-	-	-	-	-	-	-	-	2	1	2	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO1 PSO2	67.8
CO2	PO4 PSO1	66.9
CO3	PO2 PSO3	66.6
CO4	PO2 PSO3	67.2
CO5	PO2 PSO3	67.5

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO1	$1/3(67.8)/1 = 22.3\%$
PO2	$2/3(66.6+67.2+67.5)/3=44.9\%$
PO4	$2/3(66.9)/1 = 44.8\%$
PSO1	$2/3(66.9)/1 = 44.8\%$
PSO2	$1/3(67.8)/1= 22.3\%$
PSO3	$2/3(66.6+67.2+67.5)/3= 44.9\%$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	1	2	-	2	-	-	-	-	-	-	-	-	2	1	2	-	-
Attainment	0.22	0.44	-	0.44	-	-	-	-	-	-	-	-	0.44	0.22	0.44	-	-

COURSE OUTCOME: INCOME TAX I

Subject Code: B.COM.5.3

	Course Outcomes: After completion of this module, students should be able to
CO1:	To understand the authority of income tax authorities.,identify the incomes exempted from taxation and the scheme of taxation on Agricultural income
CO2:	Understand the provisions for determining the residential status of an individual.
CO3	Demonstrate the computation of the total income of an individual.
CO4:	Comprehend the meaning of salary, perquisites, profit in lieu of salary, allowances, and retirement benefits
CO5	Compute the income from house property for different categories of house property

CO	Course Outcome	Knowledge category (<i>Factual/ Conceptual/ Procedural/ Metacognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	To understand the authority of income tax authorities.,identify the incomes exempted from taxation and the scheme of taxation on Agricultural income	<i>Conceptual Procedural</i>	Remember Understand	10	PO1 PSO1
CO2	Understand the provisions for determining the residential status of an individual	<i>Conceptual</i>	Remember Understand	04	PO1 PSO1
CO3	Demonstrate the computation of the total income of an individual.	<i>Procedural</i>	Apply	10	PO2 PSO2
CO4	Comprehend the meaning of salary, perquisites, profit in lieu of salary, allowances, and retirement benefits	<i>Conceptual</i>	Understand Apply	20	PO1 PSO1
CO5	Compute the income from house property for different categories of house property	<i>Procedural</i>	Understand Apply	12	PO3 PSO2

CO Attainment
Direct Attainment of COs
Assessment Plan for CIE

CO	A1 (05)	A2 (05)	T1 (10)	T2 (10)
CO1	3	0	5	0
CO2	2	0	4	0
CO3	0	1	1	5
CO4	0	1	0	3
CO5	0	3	0	2

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (05)	A1 Cl. Ave (05)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	2.76/3	0	4.6/5	0	92
CO2	1.82/2	0	3.64/4	0	91
CO3	0	0.89/1	0.89/1	4.45/5	89
CO4	0	0.88/1	0	2.64/3	88
CO5	0	2.7/3	0	1.8/2	90

Attainment of COs from SEE

CO	Class Average in SEE
CO1	61
CO2	61
CO3	61
CO4	61
CO5	61

Computation of CO Direct Attainment in the course

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave} + 0.7 * \text{SEE Cl. Ave}$
CO1	92	61	70.3
CO2	91	61	70
CO3	89	61	69.4
CO4	88	61	69.1
CO5	90	61	69.7

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	72
CO2	71
CO3	72
CO4	70
CO5	69

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
CO1	70.3	72	1.7
CO2	70	71	1
CO3	69.4	72	2.6
CO4	69.1	70	0.9
CO5	69.7	69	-0.7

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	72	1.7	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO2	71	1	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO3	72	2.6	More Assignments to be given ,previous year question papers to be solved	
CO4	70	0.9	More Assignments to be given ,previous year question papers to be solved	
CO5	69	-0.7		70

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PSO1	10
CO2	PO1 PSO1	04
CO3	PO2 PSO2	10
CO4	PO1 PSO1	20
CO5	PO3 PSO2	12

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
34 out of 56= 60.7% session are devoted to PO1	2
10 out of 56= 17.8% session are devoted to PO2	1
12 out of 56= 21.4% session are devoted to PO3	1
34 out of 56= 60.7% session are devoted to PSO1	2
22 out of 56= 39.2% session are devoted to PSO2	1

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	2	1	1	-	-	-	-	-	-	-	-	-	2	1	-	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO1 PSO1	70.3
CO2	PO1 PSO1	70
CO3	PO2 PSO2	69.4
CO4	PO1 PSO1	69.1
CO5	PO3 PSO2	69.7

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO1	$2/3(70.3+70+69.1)/3 = 46.7 \%$
PO2	$1/3(69.4)/1 = 22.9 \%$
PO3	$1/3(69.7)/1 = 23.0\%$
PSO1	$2/3(70.3+70+69.1)/3 = 46.7\%$
PSO2	$1/3(69.4+69.7)2 = 22.9 \%$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	2	1	1	-	-	-	-	-	-	-	-	-	2	1	-	-	-
Attainment	0.46	0.22	0.23	-	-	-	-	-	-	-	-	-	0.46	0.22		-	-

COURSE OUTCOME: COSTING METHODS
Subject Code: B.COM.5.4

	Course Outcomes: After completion of this module, students should be able to
CO1:	Understand the important techniques of costing methods applicable to job costing and contract costing services in the construction industry
CO2:	Analyse the processes involved in standard costing.
CO3	Understand the process and procedure of service costing.
CO4:	Familiarize with the concept, techniques, and methods
CO5	Demonstrate the calculation of material and labor variances.

CO	Course Outcome	Knowledge category (<i>Factual/Conceptual/Procedural/Meta cognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1:	Understand the important techniques of costing methods applicable to job costing and contract costing services in the construction industry	Factual, Conceptual, Procedural	Understand & Evaluating	04	PO1 PSO3 PSO5
CO2:	Analyse the processes involved in standard costing.	Factual, Conceptual, Procedural	Understand & Evaluating	12	PO1 PSO3
CO3	Understand the process and procedure of service costing.	Conceptual, Procedural	Understand & Evaluating	14	PO1 PSO3 ,
CO4:	Familiarize with the concept, techniques, and methods	Conceptual, Procedural	Understand & evaluate	14	PO1 PSO3
CO5	Demonstrate the calculation of material and labor variances.	Conceptual, Procedural, factual	Understand and remember	12	PO1 PSO5

CO Attainment
Direct Attainment of COs
Assessment Plan for CIE

CO	A1 (5)	A2 (5)	T1 (10)	T2 (10)
CO1	1	1	5	-
CO2	2	1	5	-
CO3	2	1	-	-
CO4	0	1	-	5
CO5	0	1	-	5

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (5)	A2 Cl. Ave (5)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%) ASSUMPTION
CO1	0.9/1	0.9/1	4.5/5	0	91
CO2	1.76/2	0.88/1	4.5/5	0	88
CO3	1.74/2	0.87/1	0	0	87
CO4	0	0.87/1	0	4.35/5	87
CO5	0	0.89/1	0	4.45/5	86

Attainment of COs from SEE

CO	Class Average in SEE
CO1	65
CO2	65
CO3	65
CO4	65
CO5	65

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave}$ $+0.7 * \text{SEE Cl. Ave}$
CO1	91	65	72.8
CO2	88	65	71.9
CO3	87	65	71.6
CO4	87	65	71.6
CO5	86	65	71.3

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	75
CO2	74
CO3	73
CO4	73
CO5	72

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA-COA
CO1	72.8	75	-2.2
CO2	71.9	74	-2.1
CO3	71.6	73	-1.4
CO4	71.6	73	-1.4
CO5	71.3	72	-0.7

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	75	-2.2	Previous year question papers as an assignment-	72.8
CO2	74	-2.1	Remedial class and more Assignments will be given.	71.9
CO3	73	-1.4	Remedial class and more Assignments will be given.	71.6
CO4	73	-1.4	Remedial class and more Assignments will be given.	71.6
CO5	72	-0.7	Remedial class and more Assignments will be given.	71.3

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PSO3 PSO5	04
CO2	PO1 PSO3	12
CO3	PO1 PSO3 ,	14
CO4	PO1 PSO3	14
CO5	PO1 PSO5	12
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
PO1 5 times= $56/56*100=100\%$	3
PSO3 4times= $44/56*100=78.57\%$	2
PSO5 2 times= $16/56*100= 20.57\%$	1

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	3	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	1

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%)
CO1	PO1	72.8

	PS03 PS05	
CO2	PO1 PSO3	71.9
CO3	PO1 PSO3	71.6
CO4	PO1 PSO3	71.6
CO5	PO1 PSO5	71.3

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO1	$3/3 * 72.8 + 71.9 + 71.6 + 71.6 + 71.3 / 5 = 71.84\%$
PSO3	$2/3 * 72.8 + 71.9 + 71.6 + 71.6 / 4 = 65.90\%$
PSO5	$1/3 * 72.8 + 71.3 / 2 = 47.78\%$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	3	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	1
Attainment:	.71	-	-	-	-	-	-	-	-	-	-	-	-	-	.65	-	0.78

VI SEMESTER

COURSE OUTCOME: BUSINESS REGULATIONS

Subject Code: B.COM.6.1

	Course Outcomes: After completion of this module, students should be able to
CO1:	Recognize the laws relating to contracts and their application in business activities.
CO2:	Essentials of a valid contract and contract of sale.
CO3	Relate and apply various provisions related to Consumer Protection Act
CO4:	Compare and contrast different types of economic laws and their applicability.
CO5	Understanding environmental law and protection act.

CO	Course Outcome	Knowledge category (<i>Factual/ Conceptual/ Procedural/ Metacognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	Recognize the laws relating to contracts and their application in business activities	<i>Conceptual</i>	Understand & Remember	06	PO2 PO3 PSO2
CO2	Essentials of a valid contract and contract of sale.	<i>Factual, Conceptual</i>	Understand & Remember	18	PO2 PO3 PSO2
CO3	Relate and apply various provisions related to Consumer Protection Act	<i>Factual, Conceptual, procedural</i>	Understand & evaluate	14	PO2 PO3 PSO2
CO4	Compare and contrast different types of economic laws and their applicability.	<i>Conceptual, procedural</i>	Understand & apply	12	PO2 PO3 PSO2
CO5	Understanding environmental law and protection act.	<i>Conceptual, procedural</i>	Understand & apply	6	PO2 PO3 PSO2

CO Attainment
Direct Attainment of COs
Assessment Plan for CIE

CO	A1 (10)	A2 (10)	T1 (10)	T2 (10)
CO1	2	2	5	0
CO2	2	2	5	0
CO3	2	2	0	3
CO4	2	2	0	4
CO5	2	2	0	3

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	A2 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%) ASSUMPTION
CO1	1.76/2	1.76/2	4.4/5	0	88
CO2	1.76/2	1.76/2	4.4/5	0	88
CO3	1.7/2	1.7/2	0	2.55/3	85
CO4	1.7/2	1.7/2	0	3.4/4	85
CO5	1.64/2	1.64/2	0	2.46/3	82

Attainment of COs from SEE

CO	Class Average in SEE
CO1	54
CO2	54
CO3	54
CO4	54
CO5	54

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave}$ $+0.7 * \text{SEE Cl. Ave}$
CO1	88	54	64.2
CO2	88	54	64.2
CO3	85	54	63.3
CO4	85	54	63.3
CO5	82	54	62.4

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	68
CO2	68
CO3	65
CO4	64
CO5	62

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA-COA
CO1	64.2	68	3.8
CO2	64.2	68	3.8
CO3	63.3	65	1.7
CO4	63.3	64	0.7
CO5	62.4	62	-0.4

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	68	3.8	----	-
CO2	68	3.8	---	--
CO3	65	1.7	---	--
CO4	64	0.7	---	--
CO5	62	-0.4	Assignments are to be given with seminar	62.4

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO2 PO3 PSO2	06
CO2	PO2 PO3 PSO2	18
CO3	PO2 PO3 PSO2	14
CO4	PO2 PO3 PSO2	12
CO5	PO2 PO3 PSO2	6
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
56/56=100%PO2	3
56/56=100%PO3	3
56/56=100%PSO2	3

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	-	3	3	-	-	-	-	-	-	-	-	-	-	3	-	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO2 PO3 PSO2	64.2
CO2	PO2 PO2 PSO2	64.2
CO3	PO2 PO3 PSO2	63.3
CO4	PO2 PO3 PSO2	63.3
CO5	PO2 PO3 PSO2	62.4

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)
 = Actual Mapping Strength / 3

PO/PSO	Attainment (%)
P02	$3/3(64.2+64.2+63.3+63.3+62.4)/5=63.48$
P03	$3/3(64.2+64.2+63.3+63.3+62.4)/5=63.48$
PSO2	$3/3(64.2+64.2+63.3+63.3+62.4)/5=63.48$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	-	3	3	-	-	-	-	-	-	-	-	-	-	3	-	-	-
Attainment	-	.63	.63	-	-	-	-	-	-	-	-	-	-	.63	-	-	-

COURSE OUTCOME: PRINCIPLES AND PRACTICE OF AUDITING
Subject Code: B.COM.6.2

	Course Outcomes: After completion of this module, students should be able to
CO1:	Understand the conceptual framework of auditing.
CO2:	Examine the risk assessment and internal controls in auditing
CO3	Understand the importance of IT in auditing and audit sampling for testing.
CO4:	Examine the company's audit and the procedures involved in the audit of different entities
CO5	Gain knowledge on different aspects of audit reporting and the conceptual framework applicable to professional accountants

CO	Course Outcome	Knowledge category (Factual/ Conceptual/ Procedural/ Metacognitive)	Cognitive Level	No. of hours	POs/PSOs
CO1	Understand the conceptual framework of auditing.	Conceptual	Understand & Remember	12	P02 PO3 PSO2
CO2	Examine the risk assessment and internal controls in auditing	Conceptual	Understand & Remember	10	P02 PO3 PO4 PSO2
CO3	Understand the importance of IT in auditing and audit sampling for testing.	Conceptual	Understand & evaluate	12	P02 PO4 PSO2
CO4	Examine the company's audit and the procedures involved in the audit of different entities	Conceptual	Understand & apply	12	P02 PO3 PO4 PSO2
CO5	Gain knowledge on different aspects of audit reporting and the conceptual framework applicable to professional accountants	Conceptual	Understand & apply	10	P02 PO3 PSO2

CO Attainment
Direct Attainment of COs
Assessment Plan for CIE

CO	A1 (10)	A2 (10)	T1 (10)	T2 (10)
CO1	2	2	5	0
CO2	2	2	5	0
CO3	2	2	0	3
CO4	2	2	0	4
CO5	2	2	0	3

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	A2 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%) ASSUMPTION
CO1	1.82	1.82	4.55/5	0	91
CO2	1.82	1.82	4.55/5	0	91
CO3	1.78/2	1.78/2	0	2.67/3	89
CO4	1.78/2	1.78/2	0	3.56/4	89
CO5	1.76/2	1.76/2	0	2.64/3	88

Attainment of COs from SEE

CO	Class Average in SEE
CO1	51
CO2	51
CO3	51
CO4	51
CO5	51

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave}$ $+0.7 * \text{SEE Cl. Ave}$
CO1	91	51	63
CO2	91	51	63
CO3	89	51	62.4
CO4	89	51	62.4
CO5	88	51	62.1

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	65
CO2	65
CO3	63
CO4	63
CO5	62

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA-COA
CO1	63	65	2
CO2	63	65	2
CO3	62.4	63	0.6
CO4	62.4	63	0.6
CO5	62.1	62	-0.1

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	65	2	-	-
CO2	65	2	-	----
CO3	63	0.6	-	--
CO4	63	0.6	--	--
CO5	62	-0.1	Assignments are to be given with seminar	62.1

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	P02 PO3 PSO2	12
CO2	P02 PO3 PO4 PSO2	10
CO3	P02 PO4 PSO2	12
CO4	P02 PO3 PO4 PSO2	12
CO5	P02 PO3 PSO2	10
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
56/56=100%PO2	3
44/56=78%PO3	2
34/56=60%PO4	2
56/56=100%PSO2	3

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	--	3	2	2	-	-	-	-	-	-	-	-	-	3	-	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	P02 PO3 PSO2	63
CO2	P02 PO3 PO4 PSO2	63
CO3	P02 PO4 PSO2	62.4
CO4	P02 PO3 PO4 PSO2	62.4
CO5	P02 PO3 PSO2	62.1

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO2	$3/3(63+63+62.4+62.4+62.1)/5=62.58$
P03	$2/3(63+62.4+62.4+62.1)/4=41.65$
P04	$2/3(63+62.4+62.4)/3=41.73$
PSO2	$3/3(63+63+62.4+62.4+62.1)/5=62.58$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC		3	2	2	-	-	-	-	-	-	-	-	-	3	-	-	-
Attainment	-	.62	.41	.41	-	-	-	-	-	-	-	-	-	.62	-	-	-

COURSE OUTCOME:INCOME TAX II

Subject Code: B.COM.6.3

	Course Outcomes: After completion of this module, students should be able to
CO1:	Understand the procedure for computation of income from business and other professions.
CO2:	The provisions for determining capital gains.
CO3	Compute the income from other sources.
CO4:	Comprehend the assessment procedure, TDS, and advance tax ruling. Identify the various deductions under Section 80.
CO5	Understand the procedure for computation of Total Income and tax liability for an individual

CO	Course Outcome	Knowledge category (<i>Factual/ Conceptual/ Procedural/ Metacognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	Understand the procedure for computation of income from business and other professions	<i>Conceptual Procedural</i>	Remember Understand	16	PO1 PSO1
CO2	The provisions for determining capital gains.	<i>Conceptual</i>	Remember Understand	16	PO2 PSO2
CO3	Compute the income from other sources.	<i>Procedural</i>	Apply	10	PO2 PSO2
CO4	Comprehend the assessment procedure, TDS, and advance tax ruling. Identify the various deductions under Section 80.	<i>Conceptual</i>	Understand Apply	06	PO1 PSO2
CO5	Understand the procedure for computation of Total Income and tax liability for an individual	<i>Conceptual</i>	Understand Apply	08	PO1 PSO2

CO Attainment
Direct Attainment of COs
Assessment Plan for CIE

CO	A1 (05)	A2 (05)	T1 (10)	T2 (10)
CO1	3	0	4	0
CO2	2	0	5	0
CO3	0	0	1	5
CO4	0	2	0	4
CO5	0	3	0	1

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (05)	A1 Cl. Ave (05)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	2.79/3	0	3.76/4	0	93
CO2	1.78/2	0	4.45/5	0	89
CO3	0	0	0.90/1	4.5/5	90
CO4	0	1.82/2	0	3.64/4	91
CO5	0	2.76/3	0	0.92/1	92

Attainment of COs from SEE

CO	Class Average in SEE
CO1	70
CO2	70
CO3	70
CO4	70
CO5	70

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave}$ $+0.7 * \text{SEE Cl. Ave}$
CO1	93	70	76.9
CO2	89	70	75.7
CO3	90	70	76
CO4	91	70	76.3
CO5	92	70	76.6

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	79
CO2	76
CO3	77
CO4	78
CO5	80

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
CO1	76.9	79	2.1
CO2	75.7	76	0.3
CO3	76	77	1
CO4	76.3	78	1.7
CO5	76.6	80	3.4

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	79	2.1	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO2	76	0.3	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO3	77	1	More Assignments to be given ,previous year question papers to be solved	
CO4	78	1.7	More Assignments to be given ,previous year question papers to be solved	
CO5	80	3.4	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PSO1	16
CO2	PO2 PSO2	16
CO3	PO2 PSO2	10
CO4	PO1 PSO2	06
CO5	PO1 PSO2	08

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
30 out of 56= 53.5% session are devoted to PO1	2
26 out of 56= 46.4% session are devoted to PO2	2
16 out of 56= 28.5% session are devoted to PSO1	1
40 out of 56= 71.4% session are devoted to PSO2	2

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	2	2	-	-	-	-	-	-	-	-	-	-	1	2	-	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO1 PSO1	76.9
CO2	PO2 PSO2	75.7
CO3	PO2 PSO2	76
CO4	PO1 PSO2	76.3
CO5	PO1 PSO2	76.6

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO1	$2/3(76.9+76.3+76.6)/3 = 51.3\%$
PO2	$2/3(75.7+76)/2 = 50.8\%$
PSO1	$1/3(76.9+)/1 = 25.3\%$
PSO2	$2/3(75.7+76+76.3+76.6)/4 = 51.0\%$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	2	2	-	-	-	-	-	-	-	-	-	-	1	2	-	-	-
Attainment	0.51	0.50	-	-	-	-	-	-	-	-	-	-	0.25	0.51	-	-	-

COURSE OUTCOME: MANAGEMENT ACCOUNTING

Subject Code: B.COM.6.4

	Course Outcomes: After completion of this module, students should be able to
CO1:	Demonstrate the significance of management accounting in decision-making.
CO2:	Compare the financial performance of corporations through ratio analysis.
CO3	Understand the latest provisions for preparing a cash flow statement
CO4:	Analyze the financial statement through Fund Flow Analysis
CO5	Understand the importance of management reporting and review corporate reports for management review and governance.

CO	Course Outcome	Knowledge category (<i>Factual/ Conceptual/ Procedural/ Metacognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	Demonstrate the significance of management accounting in decision-making.	<i>Conceptual Procedural</i>	Remember Understand	12	PO2 PSO1
CO2	Compare the financial performance of corporations through ratio analysis	<i>Conceptual</i>	Remember Understand	14	PO1 PSO3
CO3	Understand the latest provisions for preparing a cash flow statement.	<i>Procedural</i>	Apply	10	PO1 PSO1
CO4	Analyze the financial statement through Fund Flow Analysis	<i>Conceptual</i>	Understand Apply	14	PO1 PSO1
CO5	Understand the importance of management reporting and review corporate reports for management review and governance.	<i>Procedural</i>	Understand Apply	06	PO1 PSO2

Attainment

Direct Attainment of COs

Assessment Plan for CIE

CO	A1 (05)	A2 (05)	T1 (10)	T2 (10)
CO1	3	0	5	0
CO2	1	0	4	0
CO3	1	1	1	5
CO4	0	2	0	3
CO5	0	2	0	2

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (05)	A1 Cl. Ave (05)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	2.7/3	0	4.5/5	0	90
CO2	0.89/1	0	3.56/4	0	89
CO3	0.86/1	0.86/1	0.86/1	4.3/5	86
CO4	0	1.74 /2	0	2.61/3	87
CO5	0	1.76/2	0	1.76/2	88

Attainment of COs from SEE

CO	Class Average in SEE
CO1	47
CO2	47
CO3	47
CO4	47
CO5	47

Computation of CO Direct Attainment in the course

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave} + 0.7 * \text{SEE Cl. Ave}$
CO1	90	47	59.9
CO2	89	47	59.6
CO3	86	47	58.7
CO4	87	47	59
CO5	88	47	59.3

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	65
CO2	64
CO3	63
CO4	62
CO5	61

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
CO1	59.9	65	5.1
CO2	59.6	64	4.4
CO3	58.7	63	4.3
CO4	59	62	3
CO5	59.3	61	1.7

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	65	5.1	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO2	64	4.4	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO3	63	4.3	More Assignments to be given ,previous year question papers to be solved	
CO4	62	3	More Assignments to be given ,previous year question papers to be solved	
CO5	61	1.7	More Assignments to be given ,previous year question papers to be solved	

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO2 PSO1	12
CO2	PO1 PSO3	14
CO3	PO1 PSO1	10
CO4	PO1 PSO1	14
CO5	PO1 PSO2	06

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
44out of 56=78.5% session are devoted to PO1	2
12out of 56=21.4% session are devoted to PO2	1
36out of 56=64.2% session are devoted to PSO1	2
06out of 56=10.7% session are devoted to PSO2	1
out of 56=25% session are devoted to PSO3	1

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	2	1	-	-	-	-	-	-	-	-	-	-	2	1	1	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO2 PSO1	59.9
CO2	PO1 PSO3	59.6
CO3	PO1 PSO1	58.7
CO4	PO1 PSO1	59
CO5	PO1 PSO2	59.3

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO1	$2/3(59.6+58.7+59+59.3)/4 = 39.6\%$
PO2	$1/3(59.9)/1 = 19.7\%$
PSO1	$2/3(59.9+58.7+59)/3 = 39.6\%$
PSO2	$1/3(59.3)1 = 19.5\%$
PSO3	$1/3(59.6)/1 = 19.6\%$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	2	1	-	-	-	-	-	-	-	-	-	-	2	1	1	-	-
Attainment	0.39	0.19	-	-	-	-	-	-	-	-	-	-	0.39	0.19	0.19	-	-

COURSE OUTCOME: ADVANCED ACCOUNTING.

Subject Code: B.COM.-AC-6.5

	Course Outcomes:
	After completion of this module, students should be able to
CO1:	To know how to prepare and maintain the accounting books in a banking company.
CO2:	Analysis of different types of insurance and terms and conditions of claim, preparation of financial statements.
CO3	Evaluating current purchasing power and cost of current purchasing methods.
CO4:	Familiarize yourself with maintaining farm and crop accounting for farming-based companies.
CO5	Determining in taking better decision of investment in different alternative companies.

CO	Course Outcome	Knowledge category (<i>Factual/ Conceptual/ Procedural/ Metacognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	To know how to prepare and maintain the accounting books in a banking company.	<i>Conceptual Procedural</i>	Remember Understand	12	PO1 PSO1
CO2	Analysis of different types of insurance and terms and conditions of claim, preparation of financial statements.	<i>Conceptual</i>	Remember Understand	12	PO2 PSO1
CO3	Evaluating current purchasing power and cost of current purchasing methods.	<i>Procedural</i>	Apply	12	PO3 PSO1
CO4	Familiarize yourself with maintaining farm and crop accounting for farming-based companies	<i>Conceptual</i>	Understand Apply	10	PO1 PSO2
CO5	Determining in taking better decision of investment in different alternative companies	<i>Procedural</i>	Understand Apply	10	PO2 PSO3

CO Attainment
Direct Attainment of COs
Assessment Plan for CIE

CO	A1 (05)	A2 (05)	T1 (10)	T2 (10)
CO1	3	0	5	0
CO2	2	0	5	0
CO3	0	0	0	5
CO4	0	4	0	3
CO5	0	1	0	2

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	2.91/3	0	4.85/5	0	97
CO2	1.88/2	0	4.7/5	0	94
CO3	0	0	0	4.65/5	93
CO4	0	3.8/4	0	2.85/3	95
CO5	0	0.96/1	0	1.92/2	96

Attainment of COs from SEE

CO	Class Average in SEE
CO1	83
CO2	83
CO3	83
CO4	83
CO5	83

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave} + 0.7 * \text{SEE Cl. Ave}$
CO1	97	83	87.2
CO2	94	83	86.3
CO3	93	83	86
CO4	95	83	86.6
CO5	96	83	86.9

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	93
CO2	92
CO3	88
CO4	89
CO5	90

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
CO1	87.2	92	4.8
CO2	86.3	91	4.7
CO3	86	88	2
CO4	86.6	89	2.4
CO5	86.9	90	3.1

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	92	4.8	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO2	91	4.7	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO3	88	2	More Assignments to be given ,previous year question papers to be solved	
CO4	89	2.4	More Assignments to be given ,previous year question papers to be solved	
CO5	90	3.1	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PSO1	12
CO2	PO2 PSO1	12
CO3	PO3 PSO1	12
CO4	PO1 PSO2	10
CO5	PO2 PSO3	10

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
22out of 56=39.2% session are devoted to PO1	1
22out of 56=39.2% session are devoted to PO2	1
12out of 56=21.4% session are devoted to PO3	1
36out of 56=64.2% session are devoted to PSO1	1
10 out of 56=17.8% session are devoted to PSO2	1
10 out of 56=17.8% session are devoted to PSO3	1

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	1	1	1	-	-	-	-	-	-	-	-	-	1	1	1	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO1 PSO1	87.2
CO2	PO2 PSO1	86.3
CO3	PO3 PSO1	86
CO4	PO1 PSO2	86.6
CO5	PO2 PSO3	86.9

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO1	$1/3(87.2+86.6)/2 = 28.6\%$
PO2	$1/3(86.3+86.9)/2 = 28.57\%$
PO3	$1/3(86)/1 = 28.38\%$
PSO1	$1/3(87.2+86.3+86)/3 = 28.54\%$
PSO2	$1/3(86.6)/1 = 28.57\%$
PSO3	$1/3(86.9)/1 = 28.6\%$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	1	1	1	-	-	-	-	-	-	-	-	-	1	1	1	-	-
Attainment	0.28	0.28	0.28	-	-	-	-	-	-	-	-	-	0.28	0.28	0.28	-	-

COURSE OUTCOME: GOODS AND SERVICES TAX.

Subject Code: B.COM.-AC-6.5

	Course Outcomes: After completion of this module, students should be able to
CO1:	Understand the concepts of Goods and Services Tax.
CO2:	Understand the fundamentals of GST.
CO3	Analyze the GST procedures in the business.
CO4:	Know the GST assessment and its computation
CO5	Demonstrate GST and its technology.

CO	Course Outcome	Knowledge category (<i>Factual/Conceptual/Procedural/ Meta cognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	Understand the concepts of Goods and Services Tax.	Factual, Conceptual, Procedural	Understand & Evaluating	12	PO1 PSO3 PSO5
CO2	Understand the fundamentals of GST.	Factual, Conceptual, Procedural	Understand & Evaluating	14	PO1 PSO3
CO3	Analyze the GST procedures in the business.	Conceptual, Procedural	Understand & Evaluating	18	PO3 PSO3
CO4	Know the GST assessment and its computation	Conceptual, Procedural	Understand & evaluate	8	PO1 PSO3
CO5	Demonstrate GST and its technology.	Conceptual, Procedural, factual	Understand and remember	4	PO1 PSO5

CO Attainment

Direct Attainment of COs.

Assessment Plan for CIE

CO	A1 (5)	A2 (5)	T1 (10)	T2 (10)
CO1	1	1	5	-
CO2	2	1	5	-
CO3	2	1	-	-
CO4	0	1	-	5
CO5	0	1	-	5

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (5)	A2 Cl. Ave (5)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%) ASSUMPTION
CO1	0.9/1	0.9/1	4.5/5	0	90
CO2	1.76/2	0.88/1	4.5/5	0	88
CO3	1.74/2	0.87/1	0	0	87
CO4	0	0.87/1	0	4.35/5	87
CO5	0	0.89/1	0	4.45/5	89

Attainment of COs from SEE

CO	Class Average in SEE
CO1	67
CO2	67
CO3	67
CO4	67
CO5	67

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave} + 0.7 * \text{SEE Cl. Ave}$
CO1	90	67	73.9
CO2	88	67	73.3
CO3	87	67	73
CO4	87	67	73
CO5	89	67	73.6

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	74
CO2	73
CO3	72
CO4	72
CO5	71

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA-COA
CO1	73.9	74	-0.1
CO2	73.3	73	0.3
CO3	73	72	1
CO4	73	72	1
CO5	73.6	71	2.6

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	74	-0.1	Previous year question papers as an assignment-	74
CO2	73	0.3	-	-
CO3	72	1	-	-
CO4	72	1	-	-
CO5	71	2.6	-	-

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PSO3 PSO5	12
CO2	PO1 PSO3	14
CO3	PO2 PSO3 ,	10
CO4	PO1 PSO3	10
CO5	PO1 PSO5	10
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO		Mapping Strength
PO1	4 times-60/56*100=100%	3
PSO3	4times=52/56*100=86.6%	3
PSO5	2 times=22/56*100=36.6%	1
PO3	1 times= 10/56*100=	1

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	3	-	1	-	-	-	-	-	-	-	-	-	-	-	3	-	1

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%)
CO1	PO1 PS03 PS05	73.9
CO2	PO1 PSO3	73.3
CO3	PO3 PSO3	73
CO4	PO1 PSO3	73
CO5	PO1 PSO5	73.6

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO1	$3/3 * 57.6 + 56.8 + 56.4 + 56.4 + 57.2 / 5 = 56.88$
PSO3	$3/3 * 57.6 + 56.8 + 56.4 + 56.4 / 4 = 56.8$
PSO5	$1/3 * 57.6 + 57.2 / 2 = 19.13$
PO3	$1/3 * 73 / 1 = 24.33$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	4	-	1	-	-	-	-	-	-	-	-	-	-	-	3	-	1
Attainment:	0.56	-	.24	-	-	-	-	-	-	-	-	-	-	-	.56	-	.19

COURSE OUTCOME: BUSINESS TAXATION

Subject Code: B.COM.-AC-6.6

	Course Outcomes: After completion of this module, students should be able to
CO1:	Understand the concepts of the Customs Act.
CO2:	Determination of tax liability.
CO3:	Understand the calculation of depreciation and allowance
CO4	Comprehend the assessment of corporate entities and determine their tax liability

CO	Course Outcome	Knowledge category (<i>Factual/ Conceptual/ Procedural/ Metacognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	Understand the concepts of the Customs Act.	<i>Factual, Conceptual, Procedural</i>	Understand & Remember	10	PO1 PO2 PSO1 PSO2
CO2	Determination of tax liability.	<i>Factual, Conceptual, procedural</i>	Understand & Remember	14	PO1 PO2 PSO1 PSO2
CO3	Understand the calculation of depreciation and allowance..	<i>Factual, Conceptual, procedural</i>	Understand & evaluate	10	PO1 PSO1 PSO2
CO4	Comprehend the assessment of corporate entities and determine their tax liability	<i>Factual, Conceptual, procedural</i>	Understand & apply	14	PO1 PO2 PSO1 PSO2

CO Attainment Direct Attainment of COs Assessment Plan for CIE

CO	A1	A2	T1	T2
----	----	----	----	----

	(10)	(10)	(10)	(10)
CO1	2	2	6	0
CO2	2	2	4	0
CO3	2	2	0	5
CO4	2	2	0	2

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	A2 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%) ASSUMPTION
CO1	1.84/2	1.84/2	5.52/6	0	92
CO2	1.84/2	1.84/2	3.68/4	0	92
CO3	1.8/2	1.8/2	0	4.5/5	90
CO4	1.76/2	1.76	0	1.76/2	88

Attainment of COs from SEE

CO	Class Average in SEE
CO1	49
CO2	49
CO3	49
CO4	49
CO5	49

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave} + 0.7 * \text{SEE Cl. Ave}$
CO1	92	49	61.9
CO2	92	49	61.9
CO3	90	49	61.3
CO4	88	49	60.7
CO5	88	49	60.7

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	65
CO2	65
CO3	63
CO4	60
CO5	60

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA-COA
CO1	61.9	65	3.1
CO2	61.9	65	3.1
CO3	61.3	63	1.7
CO4	60.7	60	-0.7
CO5	60.7	60	-0.7

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	65	3.1	-	-
CO2	65	3.1	-	-
CO3	63	1.7		-
CO4	60	-0.7	Assignments are to be given with seminar	60.7
CO5	60	-0.7	Assignments are to be given with seminar	60.7

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PO2 PSO1 PSO2	10
CO2	PO1 PO2 PSO1 PSO2	14
CO3	PO1 PSO1 PSO2	10
CO4	PO1 PO2 PSO1 PSO2	14
CO5	PO1 PSO1 PSO2	8

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
PO1	3
PO2	2
PSO1	3
PSO2	3

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	3	1	-	-	-	-	-	-	-	-	-	-	3	3	-	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO1 PO2 PSO1 PSO2	61.9
CO2	PO1 PO2 PSO1 PSO2	61.9
CO3	PO1 PSO1 PSO2	61.3
CO4	PO1 PO2 PSO1 PSO2	60.7
CO5	PO1 PSO1 PSO2	60.7

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO1	$3/3(61.9+61.9+61.3+60.7+60.7)/5=61.3\%$
P02	$2/3(61.9+61.9++60.7+)/3=41\%$
PSO1	$3/3(61.9+61.9+61.3+60.7+60.7)/5=61.3\%$
PSO2	$3/3(61.9+61.9+61.3+60.7+60.7)/5=61.3\%$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	3	1	-	-	-	-	-	-	-	-	-	-	3	3	-	-	-
Attainment	0.63	0.41	-	-	-	-	-	-	-	-	-	-	0.61	0.61	-	-	-

2.6.2 *Attainment of PO's and CO's are evaluated*

PO's and CO's ATTAINMENT

DEPARTMENT OF B.COM GENERAL (NEP)

No.31/1, Kadusonnapanahalli, Hennur-Bagalur Road, Kannur, Bangalore - 562149

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REGULATIONS PERTAINING TO B.COM(GENERAL) DEGREE (NEP 2020 SCHEME)

The curriculum framework for B.Com. Degree is structured to offer a broad outline that helps in understanding the creative potential of new career growth opportunities based on changing industrial and societal needs. The course is upgraded keeping in mind the aspirations of students, with opportunities to major in specializations such as accounting, financial markets, marketing, human resources and banking to focus the students towards a career in those domains. The core concepts within subject have been updated to incorporate the recent advancements and techniques to upgrade the skills of learners to create a focus on various functional areas of business. Problem Based learning has been integrated into the curriculum for a better understanding of various concepts in Commerce, Business and Industry. The syllabus under NEP-2020 is expected to enhance the level of understanding among students and maintain the high standards of graduate program offered in the country. Effort has been made to integrate the use of recent technology and MOOCs to assist teaching learning process among students. The major objective of the graduate program is to elevate the subject knowledge among students, and making them as critical thinkers thereby students can address the issues related to industry and other business sectors.

B.Com Programme provides a best career opportunist for students to develop managerial and entrepreneurial skills in order to pursue employment opportunities in the corporate sector or venture in to their own business. The course takes a student over the functional areas of management including manufacturing, marketing, finance, HRM, sales, strategy management etc., Plus, soft skill development such as communication, attitude, leadership and other skills.

OBJECTIVES OF THE BBA DEGREE

1. To give an insight into the areas of Accounting, Finance, Taxation, Marketing, Human Resource Management and the new developments in Business Management
2. To prepare students for professions in the field of Accounting and Finance and provide exposure to the latest developments relating to the field of Accounting & Finance
3. To incentive the development of personal and executive skills in the students with the aim of enhancing the efficiency of decision making and strengthening the problem detection, analysis and solving skills
4. To enable students to understand and apply the latest developments in Information Technology to Accounting & Finance areas in order to develop core competencies and to generate added value
5. To develop leaders who can head operations or logistics departments in the future in line with the latest developments in the field of Accounting & Finance
6. To develop global middle level managers to address and solve real time operational issues in the areas of Accounting & Finance
7. To enable students to gain command over the new e-commerce business models
8. To develop committed managers with ethical standards and values
9. To develop business philosophers with a focus on social responsibility and ecological sustainability

GRADUATE ATTRIBUTES

The graduate attributes in B.Com. are the outline of the expected course learning outcomes mentioned in the beginning of each course. The characteristic attributes that a B. Com. graduate will be able to demonstrate through learning various courses are listed below:

- **Disciplinary Knowledge**

Capability of executing comprehensive knowledge and understanding of one or more disciplines that form part of commerce.

- **Communication Skills**

Ability to communicate long standing, unsolved problems in commerce; Ability to show the importance of commerce as precursor to various market developments since the beginning of civilization.

- **Critical Thinking**

Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce, Business and Industry Ability to examine the results and apply them to various problems appearing in different branches of Commerce, Business and Industry

- **Problem solving**

Capability to reduce a business problem and apply the classroom learning into practice to offer a solution for the same; Capabilities to analyse and synthesize data and derive inferences for valid conclusion; Able to comprehend solutions to sustain problems originating in the diverse management areas such as Finance, Marketing, Human Resource, Taxation and so on.

- **Research Related Skills**

Ability to search for, locate, extract, organize, evaluate, and use or present information that is relevant to a particular topic;

Ability to identify the developments in various branches of Commerce, Business and Industry

- **Information and Communication Technology (ICT) digital literacy**

Capability to use various ICT tools (like spreadsheet) for exploring, analysis, and utilizing the information for business purposes.

- **Self-directed Learning**

Capability to work independently in diverse projects and ensure detailed study of various facets of Commerce, Business and Industry

- **Moral and Ethical Awareness/Reasoning**

Ability to ascertain unethical behavior, falsification, and manipulation of information; Ability to manage self and various social systems

- **Life-long learning**

Capability of self-paced and self-directed learning aimed at personal development and for improving knowledge/skill development and reskilling in all areas of Commerce, Business and Industry

IV. ELIGIBILITY FOR ADMISSION

Candidates who have completed two years Pre – University course of Karnataka State or its equivalent as notified by the university from time to time are eligible to seek admission for this course

DURATION OF THE PROGRAMME

The Duration of the Programme is Four (04) years of Eight Semesters. Progressive Certificate, Diploma, Bachelor Degree or Bachelor Degree with Honors provided at the end of each year of Exit of the Four years Undergraduate Programme respectively

EXIT OPTION WITH	CREDITS REQUIREMENT
Certificate at the Successful Completion of First Year (Two Semesters) of the Four Years Bachelor of Commerce Undergraduate Degree Programme	50
A Diploma at the Successful Completion of the Second Year (Four Semesters) of the Four Years Bachelor of Commerce Undergraduate Degree Programme	100
Basic Bachelor Degree at the Successful Completion of the Third Year (Six Semesters) of the Four Years Bachelor of Commerce Undergraduate Degree Programme	144
Bachelor Degree with Honors in a Discipline at the Successful Completion of the Four Years (Eight Semesters) of the Four Years Bachelor of Commerce Undergraduate Degree Programme	185

MEDIUM OF INSTRUCTION

The medium of instruction shall be English. However, a candidate is permitted to write the examination either in English or in Kannada (Kannada version Only for Theory Papers).

ATTENDANCE

For the purpose of calculating attendance, each semester shall be taken as a Unit.

- A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the courses compulsorily.
- A student who fails to satisfy the above condition shall not be permitted to take the University examination.

TEACHING AND EVALUATION

M.Com/MBA/MBS graduates with B.Com, B.B.M, and BBA & BBS as basic degrees from a recognized university are only eligible to teach and to evaluate the Courses (except languages, compulsory additional subjects and core Information Technology related subjects) mentioned in this regulation. Languages and additional courses shall be taught by the graduates as recognized by the respective Board of Studies.

RECORD MAINTENANCE AND SUBMISSION

- Every college is required to establish an Innovative business lab / computer lab to

enable students to get practical knowledge of business activities and online learning.

- In every semester, the student should keep a record of the Business Lab/Field Study Activity and submit it to the concerned faculty.
- The BOE is authorized to make random surprise visits to the colleges and verify record-books and the internal marks awarded.

GUIDELINES FOR CONTINUOUS INTERNAL EVALUATION (CIE) AND SEMESTER END EXAMINATION (SEE)

Sl.No	Parameters for the Evaluation	Marks
	CONTINUOUS INTERNAL EVALUATION (CIE) – (A + B)	
A	Internal Assessment Tests (IAT)	20
B	Continuous & Comprehensive Evaluation (CCE)	20
C	Semester End Examination (SEE)	60
	TOTAL OF CIE AND SEE(A +B +C)	100

A. CONTINUOUS & COMPREHENSIVE EVALUATION (CCE):

The CCE will carry a maximum of 20% weightage (20 marks) of total marks of a course. The faculty member can select any four of the following assessment methods, Minimum off our of the following assessment methods of 5 marks each:

1. Individual Assignments
2. Seminars/Classroom Presentations/ Quizzes
3. Group Discussions /Class Discussion/ Group Assignments
4. Case studies/Case lets
5. Participatory & Industry-Integrated Learning/ Field visits
6. Practical activities / Problem Solving Exercises
7. Participation in Seminars/ Academic Events/Symposia etc
8. Mini Projects/Capstone Projects
9. Any other academic activity.

B. INTERNAL ASSESSMENT TESTS (IAT):

The IAT will carry a maximum of 20% weightage (20 marks) of total marks of a course, under this component, two tests will have to be conducted in a semester for 20 marks each and the same is to be scaled down to 10 marks each. Standard format is given below:

DEPARTMENT OF BUSINESS ADMINISTRATION-BBA(GENERAL)

INTERNAL ASSESSMENT TEST-1, (AY -)

NAME OF THE COURSE:

COURSE CODE:

SEMESTER&SECTION:

Duration: 1 Hour

Total Marks: 20

SECTION-A

Answer any two of the following three questions. (2 X 3= 6)

- 1.
- 2.
- 3.

SECTION-B

Answer any one of the following two questions (1 X 4 = 4)

- 4.
- 5.

SECTION-C

Answer any one of the following questions (1 X 10 = 10)

6.

7.

C. 50 PERCENT OF CIE:

In the case of 50 percent of CIE weightage courses, faculty members can choose assessment methods accordingly for the required marks as mentioned above.

APPEARANCE FOR THE EXAMINATION

A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the university.

PATTERN OF QUESTION PAPER

A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the university:

SECTION-A 1. a,b,c,d,e,f, g	(Conceptual questions) Answer any FIVE out of seven sub-questions	(05X02=10 Marks)
SECTION -B 2,3,4,5,6	(Application questions) Answer any THREE out of five questions	(03X04=12 Marks)
SECTION -C 7,8,9,10,11	(Analysis and understanding questions) Answer any THREE out of five questions	(03X8=24 Marks)
SECTION -D 12	(Skill Development / Lab activities questions) answer any ONE out of two questions	(01X11=11 Marks)
	TOTAL	60 Marks

BACHELOR OF COMMERCE**COURSE MATRIX**

I SEMESTER

SL.NO	COURSE CODE	TITLE OF THE COURSE	CATEGORY OF COURSES	TEACHING HOURS PER WEEK (L+T+P)	SEE	CIE	TOTAL MARKS	CREDIT
1	LANG.1.1	Language-I	AECC	3+1+0	60	40	100	3
2	LANG.1.2	Language-II	AECC	3+1+0	60	40	100	3
3	B.Com.1.1	Financial Accounting	DSC	4+0+0	60	40	100	4
4	B.Com.1.2	Management Principles and Application	DSC	3+0+2	60	40	100	4
5	B.Com.1.3	Principles of Marketing	DSC	4+0+0	60	40	100	4
6	B.Com.1.4	Digital Fluency	SEC-SB	1+0+2	30	20	50	2
7	B.Com.1.5	Physical Education-Yoga	SEC-SB	0+0+2	-	25	25	1
8	B.Com.1.6	Health& Wellness	SEC-SB	0+0+2	-	25	25	1
9	B.Com.1.7	Any one of the following a. Accounting for everyone b. Financial Literacy c. Entrepreneurship & Start-ups	OEC	3+0+0	60	40	100	3
			SUB-TOTAL I		390	310	700	25

SEMESTER-II

SL.NO	COURSE CODE	TITLE OF THE COURSE	CATEGORY OF COURSES	TEACHING HOURS PER WEEK (L+T+P)	SEE	CIE	TOTAL MARKS	CREDIT
10	LANG.2.1	Language-I	AECC	3+1+0	60	40	100	3
11	LANG.2.2	Language-II	AECC	3+1+0	60	40	100	3
12	B.Com.2.1	Advanced Financial Accounting	DSC	4+0+0	60	40	100	4
13	B.Com.2.2	Corporate Administration	DSC	3+0+2	60	40	100	4
14	B.Com.2.3	Law & Practice of Banking	DSC	4+0+0	60	40	100	4
15	B.Com.2.4	Environmental Studies	AECC	2+0+0	30	20	50	2
16	B.Com.2.5	Sports/NCC/NSS/R&R (S&G)/Cultural	SEC-SB	0+0+2	-	25	25	1
17	B.Com.2.6	NCC/NSS/Cultural	SEC-SB	0+0+2	-	25	25	1
18	B.Com.2.7	Any one of the following a. Financial Environment b. Investing in Stock Markets c. Event Management	OEC	3+0+0	60	40	100	3
			SUB-TOTAL II		390	310	700	25

SEMESTER-III

SL.NO	COURSE CODE	TITLE OF THE COURSE	CATEGORY OF COURSES	TEACHING HOURS PER WEEK(L+T+P)	SEE	CIE	TOTAL MARKS	CREDIT
19	LANG.3.1	Language-I	AECC	3+1+0	60	40	100	3
20	LANG.3.2	Language-II	AECC	3+1+0	60	40	100	3
21	B.Com.3.1	Corporate Accounting	DSC	3+0+2	60	40	100	4
22	B.Com.3.2	Business Statistics	DSC	4+0+0	60	40	100	4
23	B.Com.3.3	Cost Accounting	DSC	3+0+2	60	40	100	4
24	B.Com.3.4	India & Indian Constitution	SEC	1+0+2	30	20	50	3
25	B.Com.3.5	Sports	SEC-SB	0+0+2	-	25	25	1
26	B.Com.3.6	NSS/NCC	SEC-SB	0+0+2	-	25	25	1
27	B.Com.3.7	Any one of the following a. Business Ethics b. Corporate Environment	OEC	3+0+0	60	40	100	3
SUB-TOTAL III					390	310	700	26

SEMESTER-IV

SL.NO	COURSE CODE	TITLE OF THE COURSE	CATEGORY OF COURSES	TEACHING HOURS PER WEEK(L+T+P)	SEE	CIE	TOTAL MARKS	CREDIT
28	LANG.4.1	Language-I	AECC	3+1+0	60	40	100	3
29	LANG.4.2	Language-II	AECC	3+1+0	60	40	100	3
30	B.Com.4.1	Advanced Corporate Accounting	DSC	3+0+2	60	40	100	4
31	B.Com.4.2	Costing Methods & Techniques	DSC	4+0+0	60	40	100	4
32	B.Com.4.3	Business Regulatory Framework	DSC	3+0+2	60	40	100	4
33	B.Com.4.4	Financial Education & Investment Awareness	SEC-SB	0+0+2	30	20	50	3

SEMESTER-III

34	B.Com.4.5	Sports	SEC-SB	0+0+2	-	25	25	1
35	B.Com.4.6	NCC/NSS	SEC-SB	0+0+2	-	25	25	1
36	B.Com.4.7	Any one of the following a. Income Tax for beginners b. Advertising & Personal Selling (Refer Annex	OEC	0+0+2	60	40	100	2
			SUB-TOTAL I		390	310	700	25

SEMESTER-V

SL.N O	COURSE CODE	TITLE OF THE COURSE	CATEGORY OF COURSES	TEACHI NG HOURS PER WEEK (L+T+P)	SEE	CIE	TOTAL MARK S	CREDIT
37	B.Com.5.1	Financial Management	DSC-13	4+0+0	60	40	100	4
38	B.Com.5.2	Income Tax Law & Practice – I	DSC-14	4+0+0	60	40	100	4
39	B.Com.5.3	Principles & Practice of Auditing	DSC-15	4+0+0	60	40	100	4
40	B.Com.5.4	Elective-1	DSE-1	4+0+0	60	40	100	3
41	B.Com.5.5	Elective-2	DSE-2	4+0+0	60	40	100	3
42	B.Com.5.6	GST – Law & Practice	Vocational-1	4+0+0	60	40	100	4
43	B.Com.5.7	Employability Skills	SEC-SB	1+0+2	30	20	50	2
SUB-TOTAL- V					420	280	700	24

SEMESTER-VI

SL.N O	COURSE CODE	TITLE OF THE COURSE	CATEGORY OF COURSES	TEACHING HOURS PER WEEK(L+T+P)	SEE	CIE	TOTAL MARKS	CREDIT
44	B.Com..6.1	Advanced Financial Management	DSC	4+0+0	60	40	100	4
45	B.Com.6.2	Income Tax Law & Practice – II	DSC	4+0+0	60	40	100	4
46	B.Com.6.3	Management Accounting	DSC	4+0+0	60	40	100	4
47	B.Com.6.4	Elective-1	DSE-3	4+0+0	60	40	100	3
48	B.Com.6.5	Elective-2	DSE-4	4+0+0	60	40	100	3
49	B.Com.6.6	Assessment of Non Individuals &	Vocational-2	4+0+0	60	40	100	4

SEMESTER-V

		Filing of ITRs						
50	B.Com.6.7	Internship	I-1	4 weeks	30	20	50	2
			SUB-TOTAL I		360	290	650	24

ELECTIVE

Elective Group	V SEMESTER		VI SEMESTER	
	Code	Paper-1	Code	Paper-2
Accounts	A1	Indian Accounting Standards-1	A2	Indian Accounting Standards-2
Finance	F1	Financial Institutions and Markets	F2	Investment Management
Marketing	M1	Retail Management	M2	Customer Relationship Management
Human Resource	H1	Human Resources Development	H2	Cultural Diversity at Work Place
Information System	B1	Basics of Business Analytic	B2	Advanced Business Analytic

INTERNSHIP

Objectives:

- To provide practical exposure to students in the field of management.
- To bridge the gap between theoretical knowledge and practical applications.
- To enhance students' understanding of real-world business operations.
- To develop students' professional skills and employability.

Internship Report Format (Contents)

Executive Summary: The executive summary provides a brief overview of the internship report, highlighting the key findings, outcomes, and conclusions of the study on the topic. (one page)

CHAPTER I: Introduction

This chapter introduces the topic of the report, provides background information on about the topic, and outlines the objectives and scope of the study. (5-8 pages)

CHAPTER II: Description of the Organization

This chapter provides a detailed description of the organisation, including its history, vision, mission, organizational structure, and the products and services it offers. (8-12 pages)

CHAPTER III: Experiential Learning

This chapter describes the intern's experience while working in the organisation, including the tasks undertaken, skills acquired, challenges faced, and lessons learned. (6-10 pages)

CHAPTER IV: Internship Outcomes and Conclusion

This chapter presents the outcomes of the internship, including the findings related to the topic. It also includes a conclusion summarizing the key points of the report and suggesting recommendations for improvement. (6-10 pages)

Bibliography: This section lists all the sources referenced in the report, like Books, Articles, Brochures, Catalogues, and Websites etc

Annexures: This section includes any supplementary materials, such as interview transcripts, survey questionnaires, or additional data, which support the findings of the report.

Format of the Report:

The student has to submit 3 copies (1. Student copy 2. College copy 3. University copy) of the report with minimum 25 pages and Maximum 40 pages each, soft bound Binding (without using any plastic sheets, PVC Sheets and Transparent sheets, using only eco-friendly material). The report should be on A4 size paper printed on both the sides, maintaining font type Times New Roman, font size of 12 for text, 12 bold for sub headings, 14 bold for headings. The document should have 1.5 line spacing, justified and with page numbering.

Marks Allocation:

The internship Report will be evaluated for 30 marks and the Internship Viva Voce will be conducted for 20 marks.

DEPARTMENT OF COMMERCE

INSTITUTION

Vision

"Be One Among the Top Reflective and Active Learning Institutions."

Mission

"Nurturing an Institutional Environment for Excellence in Education and Positive Transformation in Students & Society."

DEPARTMENT

Vision

To impart effective, supportive, accessible, affordable and quality education opportunities to the students to create successful entrepreneurs as well as competent human resource with global competency .

Mission

Empowering students with quality commerce education, training and guidance which nurture spirit of entrepreneurship as well as enhancing employability, work ethos to enable holistic personality with humane and global outlook

CORE VALUES

1. **Responsibility:** Acknowledging and fulfilling obligations, duties, and commitments towards oneself, others, organizations, and society, taking ownership of actions and their consequences.
2. **Respect:** Showing consideration, tolerance, and acceptance towards diverse perspectives, cultures, beliefs, and backgrounds.
3. **Accountability:** Accepting and being answerable for one's actions, decisions, and behaviors, being transparent, and open to feedback, evaluation, and scrutiny

PROGRAM EDUCATIONAL OBJECTIVE

PEO1: To have successful career as an entrepreneur in the field of accounting taxation, banking and finance and other related fields

PEO2: To prepare corporate minds with a positive mental attitude for optimum performance, committed service and independent thinking

PEO3: To apply critical thinking skill by identifying and analyzing accounting issues using the relevant accounting framework,

PEO4: Decision making with empathy and respect for core human values and equip students with professional skills, leadership, and Entrepreneurial skills.

PROGRAM OUTCOME

P01 Knowledge and numerical skills - Demonstrate a sound understanding and knowledge of accounting concepts, and principles, gain proficiency in financial analysis, data interpretation, statistical analysis

P02 Critical Thinking - Apply the various techniques in the decision-making process with updated knowledge in implementing business practices of finance, taxation, business laws, and other areas of business and the context in which it operates

P03: Ethics - A ability to inculcate a sense of professional ethics, integrity, and social responsibility in various domains and adapt to changing technology with applied skills toward sustainable development

P04: lifelong learning - Demonstrate the ability to self-reflect on research skills, and other functional areas of management, commerce, and accounting and engage in lifelong learning.

PROGRAM SPECIFIC OUTCOME

PSO1: To Enhance knowledge and Numerical skills among students which built confident to identify their career opportunities in multiple dimensions.

PSO2: To Enable to evaluate business problems, analyze data and make informed decisions, apply business theories and frameworks to real world situations and propose effective solutions

PSO3: To Emphasis the global dimension of business, global markets international business practices, cultural and economic diversity of the global business environment.

Curriculum as per National Educational Policy (NEP 2020) 2021-22 Onwards

SEMESTER	COURSE NAME	COURSE CODE
I	FINANCIAL ACCOUNTING	DCBC.1.1
	MANAGEMENT PRINCIPLES AND APPLICATIONS	DCBC.1.2
	PRINCIPLES OF MARKETING	DCBC.1.3
II	ADVANCED FINANCIAL ACCOUNTING	DCBC.2.1
	CORPORATE ADMINISTRATION	DCBC.2.2
	LAW & PRACTICE OF BANKING	DCBC.2.3
III	CORPORATE ACCOUNTING	DCBC.3.1
	BUSINESS STATISTICS	DCBC.3.2
	COST ACCOUNTING	DCBC.3.3
IV	ADVANCED CORPORATE ACCOUNTING	DCBC.4.1
	COSTING METHODS & TECHNIQUES	DCBC.4.2
	BUSINESS REGULATORY FRAMEWORK	DCBC.4.3

COURSE OUTCOME

SEMESTER-I

COURSE OUTCOME: FINANCIAL ACCOUNTING

Subject Code: DCBC101

	Course outcomes After completion of this module, students should be able to
CO1	Acquire Conceptual knowledge of the financial accounts and to impart skills for recording various kinds of Business transactions.
CO2	Acquire the basic concept of hire purchase accounting terms
CO3	Exposed to various methods of departmental accounts
CO4	Determine the basics concepts of Branch accounting

Course: FINACIAL ACCOUNTING
Credits: 4

CO	Course Outcome	Knowledge category (Factual/ Conceptual/ Procedural/ Metacognitive)	Cognitive Level	No. of hours	POs/PSOs
CO1	Aacquire Conceptual knowledge of the financial accounts and to impart skills for recording various kinds of Business transactions.	Conceptual Procedural	Remember Understand	10	PSO2 PO1
CO2	Acquire the basic concept of hire purchase accounting terms	Conceptual	Remember Understand	16	PSO2 PO1
CO3	Exposed to various methods of departmental accounts	Conceptual Procedural	Understand Apply	16	PSO2 PO1 PO2
CO4	Determine the basics concepts of Branch accounting	Conceptual Procedural	Understand Apply	14	PSO2 PO1 PSO3

CO Attainment

Direct Attainment of COs

Assessment Plan for CIE

CO	A1 (10)	A2 (10)	T1 (10)	T2 (10)
CO1	2	2	5	0
CO2	2	2	5	0
CO3	3	3	0	5
CO4	3	3	0	5

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.6/2	1.6/2	4/5	0	87
CO2	1.5/2	1.5/2	3.75/5	0	85
CO3	2.28/3	2.28/3	0	3.8/5	82
CO4	2.34/3	2.34/3	0	3.9/5	84

Attainment of COs from SEE

CO	Class Average in SEE
CO1	53
CO2	53
CO3	53
CO4	53

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.4 * \text{CIE Cl. Ave}$ $+0.6 * \text{SEE Cl. Ave}$
CO1	87	53	66.6
CO2	85	53	65.8
CO3	82	53	64.6
CO4	84	53	65.4

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	68
CO2	67
CO3	64
CO4	65

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
CO1	66.6	68	1.4
CO2	65.8	67	1.2
CO3	64.6	64	-0.6
CO4	65.4	65	-0.4

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	68	1.4		
CO2	67	1.2		
CO3	64	-0.6	More Assignments to be given ,previous year question papers to be solved	
CO4	65	-0.4	More Assignments to be given ,previous year question papers to be solved	

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PSO2 PO1	10
CO2	PSO2 PO1	16
CO3	PSO2 PO1 PO2	16
CO4	PSO2 PO1 PSO3	14

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength 100%-3 40-80%-2(below 100) Below 40% -1
56out of 56=100% session are devoted to PO1	3
16out of 56=27% session are devoted to PO2	1
56out of 56=100% session are devoted to PSO2	3
14 out of 56=25% session are devoted to PSO3	1

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	3	1	-	-	-	-	-	-	-	-	-	-	-	3	1	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PSO2 PO1	66.6
CO2	PSO2 PO1	65.8
CO3	PSO2 PO1 PO2	64.6
CO4	PSO2 PO1 PSO3	65.4

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO1	$3/3(66.6+65.8+64.6+65.4)/4 = 65.6\%$
PO2	$1/3(64.6)/1 = 21.53\%$
PSO2	$3/3(66.6+65.8+64.6+65.4)/4 = 65.6\%$
PSO3	$1/3(65.4)/1 = 21.8$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	3	1	-	-	-	-	-	-	-	-	-	-	-	3	1	-	-
Attainment	0.65	0.21	-	-	-	-	-	-	-	-	-	-	-	0.65	0.21	-	-

COURSE OUTCOME: MANAGEMENT PRINCIPLES
Subject Code: DCBC102

	Course outcomes After completion of this module, students should be able to
CO1	understand the basic concepts of management of a business entity
CO2	Demonstrate the importance of principles of management.
CO3	Paraphrase the importance of organizing, directing, staffing and coordinating in an organization.
CO4	Acquire the notion of leadership, motivation and controlling in the management.

Course: MANAGEMENT PRINCIPLES AND APPLICATIONS Credits: 4

CO	Course Outcome	Knowledge category (<i>Factual/ Conceptual/ Procedural/ Metacognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	understand the basic concepts of management of a business entity	<i>Conceptual</i>	Remember Understand	10	PSO2 PO2
CO2	Demonstrate the importance of principles of management.	<i>Conceptual</i>	Remember Understand	14	PSO2 PO4
CO3	Demonstrate the importance of principles of management.	<i>Conceptual</i>	Remember Understand	14	PSO2 PO2 PO4
CO4	Acquire the notion of leadership, motivation and controlling in the management	<i>Conceptual</i>	Remember Understand	18	PSO2 PO2 PO4

CO Attainment

Direct Attainment of COs

Assessment Plan for CIE

CO	A1 (10)	A2 (10)	T1 (10)	T2 (10)
CO1	3	2	6	0
CO2	2	2	4	0
CO3	2	3	0	5
CO4	3	3	0	5

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%) (ASSUMPTIONS)
CO1	2.55/3	1.7/2	5.1/6	0	85
CO2	0.05/2	0.05/2	0.2/4	0	80
CO3	0.05/2	2.4/3	0	4/5	80
CO4	2.34/3	2.34/3	0	3.9/5	78

Attainment of COs from SEE

CO	Class Average in SEE
CO1	58
CO2	58
CO3	58
CO4	58

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.4 * \text{CIE Cl. Ave}$ $+0.6 * \text{SEE Cl. Ave}$
CO1	85	58	68.8
CO2	80	58	66.8
CO3	80	58	66.8
CO4	78	58	66

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	70
CO2	68
CO3	67
CO4	66

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
CO1	68.8	70	1.2
CO2	66.8	68	1.2
CO3	66.8	67	0.2
CO4	66	66	0

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved

CO1	70	1.2	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO2	68	1.2	More Assignments to be given ,previous year question papers to be solved	
CO3	67	0.2	More Assignments to be given ,previous year question papers to be solved	
CO4	66	0		

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PSO2 PO2	10
CO2	PSO2 PO4	14
CO3	PSO2 PO2 PO4	14
CO4	PSO2 PO2 PO4	18

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
	100%-3 40-80%-2(below 100) Below 40% -1
42out of 56=75% session are devoted to PO2	2
46out of 56=82% session are devoted to PO4	3
56out of 56=100% session are devoted to PSO2	3

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	--	2	-	3	-	-	-	-	-	-	-	-	-	3		-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PSO2 PO2	68.8
CO2	PSO2 PO4	66.8
CO3	PSO2 PO2 PO4	66.8
CO4	PSO2 PO2 PO4	66

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO2	$2/3(68.8+66.8+66)/3 = 44.8\%$
PO4	$3/3(66.8+66.8+66)/3 = 66.53\%$
PSO2	$3/3(68.8+66.8+66.8+66)/4 = 67.1\%$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	--	2	-	3	-	-	-	-	-	-	-	-	-	3		-	-
Attainment	--	0.44	-	0.66	-	-	-	-	-	-	-	-	-	0.67	---	-	-

COURSE OUTCOME: PRINCIPLES OF MARKETING
Subject Code:DCBC103

	Course outcomes After completion of this module, students should be able to
CO1	Describe the components of marketing.
CO2	Analyse the basis for segmenting a market and consumer behaviour
CO3	Recognize the importance of marketing mix in value creation
CO4	Identify the recent development

Course: PRINCIPLES OF MARKETING
Credits: 4

CO	Course Outcome	Knowledge category (<i>Factual/ Conceptual/ Procedural/ Metacognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	Describe the components of marketing.	<i>Conceptual</i>	Remember Understand	16	PSO2 PSO3 PO2
CO2	Analyse the basis for segmenting a market and consumer behaviour	<i>Conceptual</i>	Remember Understand	12	PSO2 PSO3 PO4
CO3	Recognize the importance of marketing mix in value creation	<i>Conceptual</i>	Remember Understand	20	PSO2 PO2 PO4
CO4	Identify the recent development	<i>Conceptual</i>	Remember Understand	08	PSO2 PSO3 PO2 PO4

Assessment Plan for CIE

CO	A1 (10)	A2 (10)	T1 (10)	T2 (10)
CO1	3	2	7	0
CO2	2	2	3	0
CO3	2	3	0	6
CO4	3	3	0	4

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	2.7/3	1.8/2	6.3/7	0	90
CO2	1.76/2	1.76/2	2.64/3	0	88
CO3	1.7/2	2.55/3	0	5.1/6	85
CO4	2.55/3	2.55/3	0	3.4/4	85

Attainment of COs from SEE

CO	Class Average in SEE
CO1	61
CO2	61
CO3	61
CO4	61

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.4 * \text{CIE Cl. Ave} + 0.6 * \text{SEE Cl. Ave}$
CO1	90	61	72.6
CO2	88	61	71.8
CO3	85	61	70.6
CO4	85	61	70.6

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	75
CO2	72
CO3	70
CO4	70

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
CO1	72.6	75	2.4
CO2	71.8	72	0.2
CO3	70.6	70	-0.6
CO4	70.6	70	-0.6

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	75	2.4		
CO2	72	0.2		
CO3	70	-0.6	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO4	70	-0.6	More Assignments to be given ,previous year question papers to be solved	

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PSO2 PSO3 PO2	16
CO2	PSO2 PSO3 PO4	12
CO3	PSO2 PO2 PO4	20
CO4	PSO2 PSO3 PO2 PO4	08

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
44out of 56=78.57% session are devoted to PO2	2
40out of 56=71%session are devoted to PO4	2
56out of 56=100% session are devoted to PSO2	3
36out of 56=64% session are devoted to PSO3	2

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	--	2	-	2	-	-	-	-	-	-	-	-	-	3	2	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PSO2 PSO3 PO2	72.6
CO2	PSO2 PSO3 PO4	71.8
CO3	PSO2 PO2 PO4	70.6
CO4	PSO2 PSO3 PO2 PO4	70.6

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO2	$2/3(72.6+70.6+70.6)/3 = 47.51\%$
PO4	$2/3(71.8+70.6+70.6)/3 = 47.33\%$
PSO2	$3/3(72.6+71.8+70.6+70.6)/4 = 71.4\%$
PSO3	$2/3(72.6+71.8+70.6)/3 = 47.77\%$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	--	2	-	2	-	-	-	-	-	-	-	-	-	3	2	-	-
Attainment	--	0.47	-	0.47	-	-	-	-	-	-	-	-	-	0.71	0.47	-	-

SEMESTER-II

COURSE OUTCOME: ADVANCED FINANCIAL ACCOUNTING

Subject Code: DCBC201

	Course outcomes After completion of this module, students should be able to
CO1	Familiar with the accounting procedures for Process of Consignment business
CO2	Impart skills for recording various kinds of business transactions relating to Joint Venture Business
CO3	Enhance the skills in the concept of royalty procedures and recording g of transactions
CO4	Demonstration of various methods of conversion of partnership into a joint stock company

CO	Course Outcome	Knowledge category (Factual/ Conceptual/ Procedural/ Metacognitive)	Cognitive Level	No. of hours	POs/PSOs
CO1	familiar with the accounting procedures for process of Consignment business	Conceptual Procedural	Remember Understand Apply	14	PO1 PSO1 PSO2
CO2	Impart skills for recording various kinds of business transactions relating to Joint Venture Business	Conceptual Procedural	Remember Understand Apply	14	PO1 PSO1 PSO2
CO3	Enhance the skills in the concept of royalty procedures and recording g of transactions	Conceptual Procedural	Understand Apply	14	PO1 PSO2 PSO3
CO4	Demonstration of various methods of conversion of partnership into a joint stock company	Conceptual Procedural	Understand Apply	14	PO1 PSO1 PSO3

CO Attainment

Direct Attainment of COs

Assessment Plan for CIE

CO	A1 (10)	A2 (10)	T1 (10)	T2 (10)
CO1	2	2	5	0
CO2	2	2	5	0
CO3	3	3	0	5
CO4	3	3	0	5

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.76/2	1.76/2	4.4/5	0	88
CO2	1.72/2	1.72/2	4.3/5	0	86
CO3	2.52/3	2.52/3	0	4.2/5	84
CO4	2.52/3	2.52/3	0	4.2/5	84

Attainment of COs from SEE

CO	Class Average in SEE
CO1	55
CO2	55
CO3	55
CO4	55

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.4 * \text{CIE Cl. Ave}$ $+0.6 * \text{SEE Cl. Ave}$
CO1	88	55	68.2
CO2	86	55	67.4
CO3	84	55	66.6
CO4	84	55	66.6

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	70
CO2	68
CO3	66
CO4	66

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
CO1	68.2	70	1.8
CO2	67.4	68	0.6
CO3	66.6	66	-0.6
CO4	66.6	66	-0.6

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	70	1.8	More Assignments to be given ,previous year question papers to be solved	
CO2	68	0.6		
CO3	66	-0.6		
CO4	66	-0.6		

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PSO1 PSO2	14
CO2	PO1 PSO1 PSO2	14
CO3	PO1 PSO2 PSO3	14
CO4	PO1 PSO1 PSO3	14

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
56 out of 56=100% session are devoted to PO1	3
42 out of 56=75% session are devoted to PSO1	2
42 out of 56=75% session are devoted to PSO2	2
42 out of 56=75% session are devoted to PSO3	2

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	3	-	-	-	-	-	-	-	-	-	-	-	2	2	2	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO1 PSO1 PSO2	68.2
CO2	PO1 PSO1 PSO2	67.4
CO3	PO1 PSO2 PSO3	66.6
CO4	PO1 PSO1 PSO3	66.6

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO1	$3/3(68.2+67.4+66.6+66.6)/4 = 67.2\%$
PSO1	$2/3(68.2+67.4+66.6)= 44.93\%$
PSO2	$2/3(68.2+67.4+66.6)=44.93\%$
PSO3	$2/3(66.6+66.6)/2=44.4\%$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	3	1	-	-	-	-	-	-	-	-	-	-	-	3	1	-	-
Attainment	0.67	----	-	-	-	-	-	-	-	-	-	-	0.44	0.44	0.44	-	-

COURSE OUTCOME: CORPORATE ADMINISTRATION
Subject Code: DCBC202

	Course outcomes After completion of this module, students should be able to
CO1	Understand the framework of Companies Act of 2013 and different types of companies.
CO2	Identify the stages and documents involved in the formation of companies in India
CO3	Discuss the role, responsibilities and functions of key Management Personnel in Corporate Administration. Corporate meetings and the role of company secretary in the meeting
CO4	Recognize the procedure involved in the Winding up of the joint stock company

Course: CORPORATE ADMINISTRATION
Credits: 4

CO	Course Outcome	Knowledge category (<i>Factual/ Conceptual/ Procedural/ Metacognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	Understand the framework of Companies Act of 2013 and different types of companies.	<i>Conceptual</i>	Remember Understand	12	PO2 PSO2 PSO3
CO2	Identify the stages and documents involved in the formation of companies in India	<i>Conceptual</i>	Remember Understand	16	PO2 PSO2 PSO3
CO3	Discuss the role, responsibilities and functions of key Management Personnel in Corporate Administration. Corporate meetings and the role of company secretary in the meeting	<i>Conceptual</i>	Understand Apply	18	PO2 PO3 PSO2
CO4	Recognize the procedure involved in the Winding up of the joint stock company	<i>Conceptual</i>	Understand Apply	10	PO2 PSO2 PSO3

CO Attainment

Direct Attainment of COs

Assessment Plan for CIE

CO	A1 (10)	A2 (10)	T1 (10)	T2 (10)
CO1	2	2	6	0
CO2	2	2	4	0
CO3	3	3	0	6
CO4	3	3	0	4

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.78/2	1.78/2	5.34/6	0	89
CO2	1.76/2	1.76/2	3.52	0	88
CO3	2.55/3	2.55/3	0	5.1/6	85
CO4	2.34/3	2.34/3	0	3.4/4	85

Attainment of COs from SEE

CO	Class Average in SEE
CO1	51
CO2	51
CO3	51
CO4	51

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.4 * \text{CIE Cl. Ave}$ $+0.6 * \text{SEE Cl. Ave}$
CO1	89	51	66.2
CO2	88	51	65.8
CO3	85	51	64.6
CO4	85	51	64.6

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	70
CO2	66
CO3	64
CO4	64

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
CO1	66.2	70	3.8
CO2	65.8	66	0.2
CO3	64.6	64	-0.6
CO4	64.6	64	-0.6

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	68	3.8		
CO2	67	0.2		
CO3	64	-0.6	More Assignments to be given ,previous year question papers to be solved	
CO4	65	-0.6	More Assignments to be given ,previous year question papers to be solved	

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO2 PSO2 PSO3	12
CO2	PO2 PSO2 PSO3	16
CO3	PO2 PO3 PSO2	18
CO4	PO2 PSO2 PSO3	10

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
56out of 56=100% session are devoted to PO2	3
18out of 56=32% session are devoted to PO3	1
56out of 56=100% session are devoted to PSO2	3
38out of 56=67% session are devoted to PSO3	2

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	3	1	-	-	-	-	-	-	-	-	-	-	-	3	1	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO2 PSO2 PSO3	66.2
CO2	PO2 PSO2 PSO3	65.8
CO3	PO2 PO3 PSO2	64.6
CO4	PO2 PSO2 PSO3	64.6

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)
 = Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO1	$3/3(66.2+65.8+64.6+64.6)/4 = 65.3\%$
PO2	$1/3(64.6)/1 = 21.53\%$
PSO2	$3/3(66.2+65.8+64.6+64.6)/4 = 65.3\%$
PSO3	$1/3(66.2+65.8+64.6)/3 = 21.86$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	3	1	-	-	-	-	-	-	-	-	-	-	-	3	1	-	-
Attainment	0.65	0.21	-	-	-	-	-	-	-	-	-	-	-	0.65	0.21	-	-

COURSE OUTCOME: LAW & PRACTICE OF BANKING
Subject Code: DCBC204

	Course outcomes After completion of this module, students should be able to
CO1	Summarize the relationship between Banker & customer and different types of functions of banker.
CO2	Analyze the role, functions and duties of paying and collecting banker.
CO3	Make use of the procedure involved in opening and operating different accounts
CO4	Examine the different types of negotiable instrument & their relevance in the present context.
CO5	Estimate possible developments in the banking sector in the upcoming days

Course: LAW & PRACTICE OF BANKING
Credits: 4

CO	Course Outcome	Knowledge category (<i>Factual/ Conceptual/ Procedural/ Metacognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	Summarize the relationship between Banker & customer and different types of functions of banker. & Analyze the role, functions and duties of paying and collecting banker	<i>Conceptual</i>	Remember Understand	20	PO2 PO3 PSO2 PSO3
CO2	Make use of the procedure involved in opening and operating different accounts	<i>Conceptual</i>	Remember Understand	12	PO2 PO3 PSO2
CO3	Recognize the procedure involved in the Winding up of the joint stock company	<i>Conceptual</i>	Understand Apply	12	PO1 PO2 PSO2
CO4	Estimate possible developments in the banking sector in the upcoming days	<i>Conceptual</i>	Understand Apply	12	PO2 PSO2 PSO3

CO Attainment

Direct Attainment of COs

Assessment Plan for CIE

CO	A1 (10)	A2 (10)	T1 (10)	T2 (10)
CO1	2	2	6	0
CO2	2	2	4	0
CO3	3	3	0	6
CO4	3	3	0	4

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%) (ASSUMPTIONS)
CO1	1.8/2	1.8/2	5.4/6	0	90
CO2	1.8/2	1.8/2	3.52/4	0	88
CO3	2.58/3	2.58/3	0	5.16/6	86
CO4	2.58/3	2.58/3	0	3.44/4	86

Attainment of COs from SEE (UNIVERSITY % COMMON FOR ALL THE MODULES)

CO	Class Average in SEE
CO1	57
CO2	57
CO3	57
CO4	57

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.4 * \text{CIE Cl. Ave}$ $+0.6 * \text{SEE Cl. Ave}$
CO1	90	57	70.2
CO2	88	57	69.4
CO3	86	57	68.6
CO4	86	57	68.6

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	72
CO2	70
CO3	68
CO4	68

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
CO1	70.2	72	1.8
CO2	69.4	70	0.6
CO3	68.6	68	-0.6
CO4	68.6	68	-0.6

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	72	1.8		
CO2	70	0.6		
CO3	68	-0.6	More Assignments to be given ,previous year question papers to be solved	
CO4	68	-0.6	More Assignments to be given ,previous year question papers to be solved	

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO2 PO3 PSO2 PSO3	20
CO2	PO2 PO3 PSO3	12
CO3	PO1 PO2 PSO2	12
CO4	PO2 PSO2 PSO3	12

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
56out of 56=100% session are devoted to PO2	3
44out of 56=78% session are devoted to PO3	2
44out of 56=78% session are devoted to PSO2	2
44 out of 56=78% session are devoted to PSO3	2

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	-	3	2	-	-	-	-	-	-	-	-	-	-	2	2	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO2 PO3 PSO2 PSO3	70.2
CO2	PO2 PO3 PSO2	69.4
CO3	PO1 PO2 PSO2	68.6
CO4	PO2 PSO2 PSO3	68.6

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO1	$3/3(70.2+69.4+68.6+68.6)/4 = 69.2\%$
PO2	$2/3(70.2+69.4)/2 = 46.53\%$
PSO2	$2/3(70.2+69.4+68.6+68.6)=46.13\%$
PSO3	$2/3(70.2+68.6)/2=46.26\%$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	3	---	2	-	-	-	-	-	-	-	-	-	-	23	2	-	-
Attainment	0.69		0.46-	-	-	-	-	-	-	-	-	-	-	0.46	0.46	-	-

SEMESTER-III

COURSE OUTCOME: CORPORATE ACCOUNTING

Subject Code: DCBC301

	Course outcomes
	After completion of this module, students should be able to
CO1	Understand the buying and selling of shares and securities in a stock market
CO2	Summaries the Repayment of preference share capital to decrease the share capital and increase the profit of the company
CO3	Analysis of balance sheet to know the intangible asset like value of the goodwill attached to balance Sheet
CO4	Formulate the financial statement according to accounting standard -I under companies act of 2013

Course: CORPORATE ACCOUNTING

Credit:4

CO	Course Outcome	Knowledge category (<i>Factual/ Conceptual / Procedural / Metacognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	Understand the buying and selling of shares and securities in a stock market	<i>Factual, Conceptual, Procedural</i>	Understand & Remember	12	PO1 PO2 PSO1
CO2	Summaries the Repayment of preference share capital to decrease the share capital and increase the profit of the company	<i>Factual, Conceptual, Procedural</i>	Understand & Evaluate	14	PO1 PO2 PSO2
CO3	Analysis of balance sheet to know the intangible asset like value of the goodwill attached to balance Sheet	<i>Factual, Conceptual, Procedural</i>	Understand & evaluate	12	PO1 PO2 PSO1
CO4	Formulate the financial statement according to accounting standard -I under companies act of 2013	<i>Factual, Conceptual, Procedural</i>	Understand & Evaluate	18	PO1 PO2 PSO2

CO Attainment

Direct Attainment of COs

Assessment Plan for CIE

CO	A1 (10)	A2 (10)	T1 (10)	T2 (10)
CO1	3	3	5	-
CO2	2	2	5	-
CO3	2	2	-	5
CO4	3	3	-	5

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	A2 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%) ASSUMPTION
CO1	2.7/3	2.7/3	4.5/5	0	90
CO2	1.76/2	1.76/2	4.4/5	0	88
CO3	1.78/2	1.78/2	0	4.45/5	89
CO4	2.61/3	2.61/3	0	4.35/5	87

Attainment of COs from SEE

CO	Class Average in SEE
CO1	35
CO2	35
CO3	35
CO4	35

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.4 * \text{CIE Cl. Ave}$ $+0.6 * \text{SEE Cl. Ave}$
CO1	90	35	57
CO2	88	35	56.2
CO3	89	35	56.6
CO4	87	35	55.8

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	58
CO2	56.8
CO3	56
CO4	55

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA-COA
CO1	57	58	1
CO2	56.2	56.8	0.6
CO3	56.6	56	-0.6
CO4	55.8	55	-0.8

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	58	1	-	-
CO2	56.8	0.6	-	-
CO3	56	-0.6	Assignments are to be given with presentations	56.2
CO4	55	-0.8	Solving previous year question papers	55.5

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PO2 PSO1	12
CO2	PO1 PO2 PSO2	14
CO3	PO1 PO2 PSO1	12
CO4	PO1 PO2 PSO2	18
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
PO1	3
PO2	3
PSO1	2
PSO2	2

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	3	3	-	-	-	-	-	-	-	-	-	-	2	2	-	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO1 PO2 PSO1	57
CO2	PO1 PO2 PSO2	56.2
CO3	PO1 PO2 PSO1	56.6
CO4	PO1 PO2 PSO2	55.8

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO1	56.4
PO2	56.4
PSO1	37.86
PSO2	37.33

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	3	3	-	-	-	-	-	-	-	-	-	-	2	2	-	-	-
Attainment	56.4	56.4	-	-	-	-	-	-	-	-	-	-	37.86	37.33	-	-	-

COURSE OUTCOME: COST ACCOUNTING

Subject Code: DCBC303

	Course outcomes After completion of this module, students should be able to
CO1	Explain relevant cost concepts & classification of costs used in the manufacturing / service sector.
CO2	Understand the process and procedure of maintaining, purchase and issue of materials
CO3	Allocation of price and wage rate system in different methods
CO4	Examine the different methods of apportionment and allocation of indirect expenses
CO5	Ascertain the differences cost profit and financial profit

Course: COST ACCOUNTING

Credits: 4

CO	Course Outcome	Knowledge category (<i>Factual/ Conceptual/ Procedural/ Metacognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	Explain relevant cost concepts & classification of costs used in the manufacturing / service sector.	<i>Factual, Conceptual, Procedural</i>	Understand & Remember	12	PO1 PO4 PSO3
CO2	Understand the process and procedure of maintaining, purchase and issue of materials	<i>Factual, Conceptual, Procedural</i>	Understand & Remember	14	PO1 PO2 PSO3
CO3	Allocation of price and wage rate system in different methods	<i>Factual, Conceptual, Procedural</i>	Understand & evaluate	10	PO1 PO2 PSO3
CO4	Examine the different methods of apportionment and allocation of indirect expenses	<i>Factual, Conceptual, Procedural</i>	Understand & apply	12	PO1 PO2 PSO3
CO5	Ascertain the differences cost profit and financial profit	<i>Factual, Conceptual, Procedural</i>	Understand & apply	8	PO1 PO2 PSO3

CO Attainment

Direct Attainment of COs

Assessment Plan for CIE

CO	A1 (10)	A2 (10)	T1 (10)	T2 (10)
CO1	2	2	5	-
CO2	2	2	5	-
CO3	2	2	-	-
CO4	2	2	-	5
CO5	2	2	-	5

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	A2 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%) ASSUMPTION
CO1	0.8/1	1.6/2	4/5	0	91
CO2	1.58/2	1.58/2	3.95/5	0	90
CO3	1.54/2	1.54/2	0	0	88
CO4	1.56/2	1.56/2	0	3.9/5	89
CO5	2.25/3	1.5/2	0	3.75/5	90

Attainment of COs from SEE

CO	Class Average in SEE
CO1	39
CO2	39
CO3	39
CO4	39
CO5	39

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.4 * \text{CIE Cl. Ave} + 0.6 * \text{SEE Cl. Ave}$
CO1	91	39	59.8
CO2	90	39	59.4
CO3	88	39	58.6
CO4	89	39	59
CO5	90	39	59.4

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	60
CO2	59.6
CO3	58
CO4	57.4
CO5	59.6

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA-COA
CO1	59.8	60	0.2
CO2	59.4	59.6	0.2
CO3	58.6	58	-0.6
CO4	59	57.4	-2.4
CO5	59.4	59.6	0.2

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	60	0.2	-	-
CO2	59.6	0.2	-	-
CO3	58	-0.6	Assignments to be given with presentations	58.4
CO4	57.4	-2.4	Solving previous year question paper problems	58
CO5	59.6	0.2	-	-

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PO4 PSO3	12
CO2	PO1 PO2 PSO3	14
CO3	PO1 PO2 PSO3	10
CO4	PO1 PO2 PSO3	12
CO5	PO1 PO2 PSO3	8
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
PO1=5 times $56/56*100=100\%$	3
PO2=4 times $44/56*100=78.57\%$	2
PO4 =1 time $12/56*100=21.42\%$	1
PSO3 = 5times $56/56*100=100\%$	3

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	3	2	-	1	-	-	-	-	-	-	-	-	-	-	3	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO1 PO4 PSO3	59.8
CO2	PO1 PO2 PSO3	59.4
CO3	PO1 PO2 PSO3	58.6
CO4	PO1 PO2 PSO3	59
CO5	PO1 PO2 PSO3	59.4

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO1	$3/3 * 59.8 + 59.4 + 58.6 + 59 + 59.4 / 5 = 59.24$
PO2	$2/3 * 59.4 + 58.6 + 59 + 59.4 / 4 = 59.1$
PO4	$1/3 * 59.8 = 19.93$
PSO3	$3/3 * 59.8 + 59.4 + 58.6 + 59 + 59.4 / 5 = 59.24$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	3	2	-	1	-	-	-	-	-	-	-	-	-	-	3	-	-
Attainment	59.24	59.1	-	19.93	-	-	-	-	-	-	-	-	-	-	59.24	-	-

SEMESTER-IV

COURSE OUTCOME: ADVANCED CORPORATE ACCOUNTING

Subject Code: DCBC401

	Course outcomes
	After completion of this module, students should be able to
CO1	Analyse Process of the liquidators final statement of accounts
CO2	Understand the procedure and process of Internal reconstruction of companies
CO3	Critically analyse and work on holding company and Preparation and valuation of shares
CO4	Articulate the fundamental concepts of company accounts- amalgamations, absorption & reconstruction.

Course: ADVANCED CORPORATE ACCOUNTING

CO	Course Outcome	Knowledge category (<i>Factual/ Conceptual / Procedural / Metacognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	Analyse Process of the liquidators final statement of accounts	<i>Factual, Conceptual, Procedural</i>	Understand & Remember	12	PO1 PO2 PSO1
CO2	Understand the procedure and process of Internal reconstruction of companies	<i>Factual, Conceptual, Procedural</i>	Understand & Remember	12	PO1 PO2 PSO1
CO3	Critically analyse and work on holding company and Preparation and valuation of shares	<i>Factual, Conceptual, Procedural</i>	Understand & evaluate	12	PO1 PO2
CO4	Articulate the fundamental concepts of company accounts- amalgamations, absorption & reconstruction.	<i>Factual, Conceptual, Procedural</i>	Understand & apply	20	PO1 PO2 PSO1

CO Attainment

Direct Attainment of COs

Assessment Plan for CIE

CO	A1 (10)	A2 (10)	T1 (10)	T2 (10)
CO1	3	3	5	-
CO2	2	2	5	-
CO3	2	2	-	5
CO4	3	3	-	5

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	A2 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%) ASSUMPTION
CO1	2.82/3	2.82/3	4.7/5	0	94
CO2	1.84/2	1.84/2	4.6/5	0	92
CO3	1.82/2	1.82/2	0	4.55/5	91
CO4	2.79/3	2.79/3	0	4.65/5	93

Attainment of COs from SEE

CO	Class Average in SEE
CO1	38
CO2	38
CO3	38
CO4	38

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.4 * \text{CIE Cl. Ave}$ $+0.6 * \text{SEE Cl. Ave}$
CO1	94	38	60.4
CO2	92	38	59.6
CO3	91	38	59.2
CO4	93	38	60

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	61
CO2	60
CO3	59
CO4	61

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA-COA
CO1	60.4	61	0.6
CO2	59.6	60	0.4
CO3	59.2	59	-0.2
CO4	60	61	1

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	61	0.6	-	-
CO2	60	0.4	-	-
CO3	59	-0.2	Assignments are to be given with seminar	60
CO4	61	1	-	-

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PO2 PSO1	12
CO2	PO1 PO2 PSO1	12
CO3	PO1 PO2	12
CO4	PO1 PO2 PSO1	20
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
PO1	3
PO2	3
PSO1	2

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	3	3	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO1 PO2 PSO1	60.4
CO2	PO1 PO2 PSO1	59.6
CO3	PO1 PO2	59.2
CO4	PO1 PO2 PSO1	60

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO1	59.8
P02	59.8
PSO1	40

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	3	3	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-
Attainment	59.8	59.8	-	-	-	-	-	-	-	-	-	-	40	-	-	-	-

COURSE OUTCOME: COSTING METHODS & TECHNIQUES
Subject Code: DCBC402

	OUTCOME
CO1	Understand the important techniques of costing methods applicable to job costing and contract costing services and the construction industry
CO2	Analyse the processes involved in standard costing,
CO3	Understand the process and procedure of service costing
CO4	familiarize with the marginal costing concept ,techniques and methods
CO5	Demonstrate the Calculation of Material and Labour Variances

Course: COSTING METHODS AND TECHNIQUES CREDIT:4

CO	Course Outcome	Knowledge category (<i>Factual/ Conceptual / Procedural / Metacognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	Understand the important techniques of costing methods applicable to job costing and contract costing services and the construction industry	<i>Factual, Conceptual, Procedural</i>	Understand & Remember	12	PO1 PO2 PSO1
CO2	Analyse the processes involved in standard costing,	<i>Factual, Conceptual, Procedural</i>	Understand & Remember	12	PO1 PO2 PSO1
CO3	Understand the process and procedure of service costing	<i>Factual, Conceptual, Procedural</i>	Understand & evaluate	10	PO1 PO2 PSO1
CO4	familiarize with the marginal costing concept ,techniques and methods	<i>Factual, Conceptual, Procedural</i>	Understand & apply	12	PO1 PO2 PSO1
CO5	Demonstrate the Calculation of Material and Labour Variances	<i>Factual, Conceptual, Procedural</i>	Understand & apply	10	PO1 PO2

Assessment Plan for CIECO Attainment Direct Attainment of COs

CO	A1 (10)	A2 (10)	T1 (10)	T2 (10)
CO1	1	2	5	-
CO2	2	2	5	-
CO3	2	2	-	-
CO4	2	2	-	5
CO5	3	2	-	5

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	A2 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%) ASSUMPTION
CO1	0.88/1	1.76/2	4.4/5	0	88
CO2	1.72/2	1.72/2	4.3/5	0	86
CO3	1.7/2	1.7/2	0	0	85
CO4	1.74/2	1.74/2	0	4.35/5	87
CO5	2.55/3	1.7/2	0	4.25/5	85

Attainment of COs from SEE

CO	Class Average in SEE
CO1	50
CO2	50
CO3	50
CO4	50
CO5	50

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.4 * \text{CIE Cl. Ave}$ $+0.6 * \text{SEE Cl. Ave}$
CO1	88	50	65.2
CO2	86	50	64.4
CO3	85	50	64
CO4	87	50	64.8
CO5	85	50	64

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	66
CO2	65
CO3	63
CO4	64
CO5	63

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA-COA
CO1	65.2	66	0.8
CO2	64.4	65	0.6
CO3	64	63	-1
CO4	64.8	64	-0.8
CO5	64	63	-1

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	66	0.8		
CO2	65	0.6		
CO3	63	-1	Solving previous year question papers	64
CO4	64	-0.8	Assignments are to be given on important topics	64.5
CO5	63	-1	Seminar on major covered topics.	64

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PO2 PSO1	12
CO2	PO1 PO2 PSO1	12
CO3	PO1 PO2 PSO1	10
CO4	PO1 PO2 PSO1	12
CO5	PO1 PO2	10
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
PO1	3
PO2	3
PSO1	2

Course-POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	3	3	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO1 PO2 PSO1	65.2
CO2	PO1 PO2 PSO1	64.4
CO3	PO1 PO2 PSO1	64
CO4	PO1 PO2 PSO1	64.8
CO5	PO1 PO2	64

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO1	64.48
PO2	64.48
PSO1	43.06

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	3	3	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-
Attainment	64.48	64.48	-	-	-	-	-	-	-	-	-	-	43.06	-	-	-	-- -

COURSE OUTCOME: BUSINESS REGULATORY FRAMEWORK
Subject Code: DCBC403

	OUTCOME
CO1	Recognize the laws relating to Contracts and its application in business activities
CO2	Recognize the laws relating to insolvency & bankruptcy code, 2016
CO3	Relate and apply various provisions related to Consumer Protection Ac
CO4	compare and contrast different types of Economic laws and its applicability

Course: BUSINESS REGULATORY FRAMEWORK
Credits: 4

CO	Course Outcome	Knowledge category (<i>Factual/ Conceptual/ Procedural/ Metacognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	Recognize the laws relating to Contracts and its application in business activities	<i>Factual, Conceptual, Procedural</i>	Understand & Remember	16	PO2 PO3 PSO2
CO2	Recognize the laws relating to insolvency & bankruptcy code, 2016	<i>Factual, Conceptual, Procedural</i>	Understand & Remember	12	PO2 PO3 PSO2
CO3	Relate and apply various provisions related to Consumer Protection Ac	<i>Factual, Conceptual, Procedural</i>	Understand & evaluate	14	PO2 PO3 PSO2
CO4	Compare and contrast different types of Economic laws and its applicability	<i>Factual, Conceptual, Procedural</i>	Understand & apply	14	PO2 PO3 PSO3

CO Attainment

Direct Attainment of COs

Assessment Plan for CIE

CO	A1 (10)	A2 (10)	T1 (10)	T2 (10)
CO1	3	3	5	-
CO2	2	2	5	-
CO3	2	2	-	5
CO4	3	3	-	5

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	A2 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%) ASSUMPTION
CO1	2.7/3	1.8/2	4.5/5	0	90
CO2	1.76/2	1.76/2	4.4/5	0	88
CO3	1.74/2	1.74/2	0	4.35/5	87
CO4	2.61/3	1.74/2	0	4.35/5	87

Attainment of COs from SEE

CO	Class Average in SEE
CO1	44
CO2	44
CO3	44
CO4	44
CO5	44

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.4 * \text{CIE Cl. Ave} + 0.6 * \text{SEE Cl. Ave}$
CO1	90	44	62.4
CO2	88	44	61.6
CO3	87	44	61.2
CO4	87	44	61.2

Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average)
CO1	63
CO2	62
CO3	61
CO4	60

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA-COA
CO1	62.4	63	0.6
CO2	61.6	62	0.4
CO3	61.2	61	-0.2
CO4	61.2	60	-1.2

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	63	0.6	-	-
CO2	62	0.4	-	-
CO3	61	-0.2	Assignments are to be given	-
CO4	60	-1.2	Solving previous year question papers	-

CO- PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO2 PO3 PSO2	16
CO2	PO2 PO3 PSO2	12
CO3	PO2 PO3 PSO2	14
CO4	PO2 PO3 PSO3	14
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
PO2	3
PO3	3
PSO2	2
PSO3	1

Course- POs/PSO Mapping

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	-	3	3	-	-	-	-	-	-	-	-	-	-	2	1	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO2 PO3 PSO2	62.4
CO2	PO2 PO3 PSO2	61.6
CO3	PO2 PO3 PSO2	61.2
CO4	PO2 PO3 PSO3	61.2

PO and PSO Attainment

Attainment of PO/PSO = (Average of attainments of relevant COs) x Scale Factor

Scale Factor = (Actual Mapping Strength / Maximum Possible Mapping Strength)

= Actual Mapping Strength / 3

PO/PSO	Attainment (%)
PO1	61.6
PSO1	61.6
PSO2	41.15
PSO3	20.4

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
TOC	-	3	3	-	-	-	-	-	-	-	-	-	-	2	1	-	-
Attainment		61.6	61.6	-	-	-	-	-	-	-	-	-	-	41.15	20.4	-	-