

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

PO's and CO's ATTAINMENT

DEPARTMENT OF B.COM LOGISTICS (CBCS)

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REGULATIONS PERTAINING TO B.Com(Logistics)(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 pre- 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 {B.Com, (Logistics & Supply Chain Management)}.

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.

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:

- 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.
- 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:

- 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.
- 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.
- 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.
- 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 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.
- 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.
- 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.
- 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:
 - a. First Class: Those who obtain 60% and above of the total marks of parts I, II and III.
 - b. Second Class: Those who obtain 50% and above but less than 60% of total marks of parts I, II and III.
 - c. 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) A candidate is allowed to carry all the previous un-cleared papers to the subsequent semester/semesters.
- b) 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.
- c) 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 LOGISTICS & SUPPLY CHAIN MANAGEMENT (CBCS) SEMESTER SCHEME --
2017 – 18
COURSE MATRIX

I 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	1.1	4	3	20	80	100	2
	Language – II : English	1.2	4	3	20	80	100	2
Part 2 Optiona l	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
	Introduction to Logistics and Supply Chain Management	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	
Part 2 Optional	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
	Business Environment for Logistics & Supply Chain	5.5	4	3	30	70	100	3
	Sourcing for Logistics & Supply Chain	5.6	4	3	30	70	100	3
Part 3	SDC		3	3	30	70	100	2
Total Credits								20

VI SEMESTER

Subject s	Paper	Instruction hrs/week	Duration of Exam(hrs)	Marks			Credits
				IA	Exam	Total	
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
Contract & Business Negotiation for Purchasing & Supply	6.5	4	3	30	70	100	3
Managing Procurement Contracts & Relationship	6.6	4	3	30	70	100	3
SDC		3	3	30	70	100	2
Total Credits							20

ELECTIVE GROUPS
1. ACCOUNTING & TAXATION GROUP

Semester rNo.	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 rNo.	Paper rNo.	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

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 provide the comprehensive understanding of logistics and supply chain management to support procurement, manufacturing and customer services with human values and social commitment towards global challenges

Mission

The mission of UG commerce(Logistic) is to inspire guide and equip future logisticians to impart holistic education, by providing technology and infrastructure, training and development opportunities in Industries

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

PE01: To have successful career as an entrepreneur in the field of accounting taxation, banking and finance and other related fields

PE02: To prepare corporate minds with a positive mental attitude for optimum performance, committed service and independent thinking

PE03: To apply critical thinking skill by identifying and analyzing accounting issues using the relevant accounting framework,

PE04: Decision making with empathy and respect for core human values and equip students with professional skills, leadership, and Entrepreneurial skills.

PE05: Peruse higher education and advance research in the field of commerce, business and finance with the clear understanding basic concepts

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 Analyze the logistic operations in transportation and warehouse management. Perform supply chain, accounting, taxation, auditing and finance related role in different industries

PSO2: To Understand the impact of the professional ethics and responsibility and norms of the business practices and apply ethical principles in business and life

PSO3: To Ability to analyze complex qualitative and quantitative data to support operational as well as strategic business decisions.

Curriculum as per Choice Based Credit System

First semester.

COURSE OUTCOME: FINANCIAL ACCOUNTING

	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/ Metacognitive</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.	<i>Conceptual Procedural</i>	Remember Understand	08	PO2 PSO1
CO2	Acquire the conversion of single entry system into double entry system.	<i>Conceptual</i>	Remember Understand	12	PO2 PSO1
CO3	Acquire the basic concept of hire purchase accounting terms.	<i>Procedural</i>	Apply	12	PO2 PSO1
CO4	Determine the basic concepts of royalty accounting.	<i>Conceptual</i>	Understand Apply	12	PO1 PSO1
CO5	Conversion of partnership firm into a limited company.	<i>Procedural</i>	Understand Apply	12	PO1 PSO2

Direct Attainment of COs Assessment Plan for CIE

CO	A1 (05)	A2 (05)	T1 (10)	T2 (10)
C01	3	0	5	0
C02	2	0	4	0
C03	0	1	1	5
C04	0	2	0	3
C05	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 (%)
C01	2.91/3	0	4.85/5	0	97
C02	1.86/2	0	3.72/4	0	93
C03	0	0.94/1	0.94/1	4.7/5	94
C04	0	1.9 /2	0	2.85/3	95
C05	0	1.92/2	0	1.92/2	96

Attainment of COs from SEE

CO	Class Average in SEE
C01	40
C02	40
C03	40
C04	40
C05	40

Computation of CO Direct Attainment in the course

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave} + 0.7 * \text{SEE Cl. Ave}$
C01	97	40	57.1
C02	93	40	55.9
C03	94	40	56.2
C04	95	40	56.5
C05	96	40	56.8

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

CO	Target (Class Average)
C01	60
C02	56
C03	57
C04	58
C05	59

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
C01	57.1	60	2.9
C02	55.9	56	0.1
C03	56.2	57	0.8
C04	56.5	58	1.5
C05	56.8	59	2.2

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
C01	60	2.9	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
C02	56	0.1	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
C03	57	0.8	More Assignments to be given ,previous year question papers to be solved	
C04	58	1.5	More Assignments to be given ,previous year question papers to be solved	
C05	59	2.2	More Assignments to be given ,previous year question papers to be solved	

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
C01	PO2 PSO1	08
C02	PO2 PSO1	12
C03	PO2 PSO1	12
C04	PO1 PSO1	12
C05	PO1 PSO2	12

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
32 out of 56= 57.1% session are devoted to PO2	2
44 out of 56= 78.5% session are devoted to PSO1	2
12 out of 56= 21.4% 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	2	-	-	-	-	-	-	-	-	-	-	2	1	-	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
C01	PO2 PSO1	57.1
C02	PO2 PSO1	55.9
C03	PO2 PSO1	56.2
C04	PO1 PSO1	56.5
C05	PO1 PSO2	56.8

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	$2/3(56.5+56.8)/2 = 37.9 \%$
PO2	$2/3(57.1+55.9+56.2)/3 = 37.7 \%$
PSO1	$2/3(57.1+55.9+56.2+56.5)/4 = 37.8\%$
PSO2	$1/3(56.8)1 = 18.7 \%$

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	2	1	-	-	-	-	-	-	-	-	-	-	2	2	-	-	-
Attainment	0.37	0.37	-	-	-	-	-	-	-	-	-	-	0.37	0.18		-	-

COURSE OUTCOME: INDIAN FINANCIAL SYSTEM

Subject Code:

	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.

COURSE OUTCOME: MARKETING AND SERVICE MANAGEMENT.

Subject Code:

	Course Outcomes: After completion of this module, students should be able to
CO1:	Understanding the concept of marketing and its functions, along 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, and education.

CO Attainment
Direct Attainment of COs
**Assessm
ent Plan
for CIE**

CO	Course Outcome	Knowledge category (<i>Factual/ Conceptual/ Procedural/ Metacognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	Understanding the concept of marketing and its functions, along with trends.	<i>Conceptual Procedural</i>	Remember Understand	10	PO1 PSO2
CO2	Recognizing the market environment and the factors that influence consumer behavior	<i>Conceptual</i>	Remember Understand	12	PO3 PSO2
CO3	Determine the basic concepts of the marketing mix.	<i>Procedural</i>	Apply	16	PO1 PSO3
CO4	Understand the concept of service and its management.	<i>Conceptual</i>	Understand Apply	10	PO1 PSO2
CO5	Comprehend the service sector in various fields - tourism, healthcare, and education.	<i>Procedural</i>	Understand Apply	08	PO2 PSO1

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 (%) (ASSUMPTIONS)
C01	2.97/3	0	4.95/5	0	99
C02	0.98/1	0	3.92/4	0	98
C03	0.95/1	0.95/1	0.95/1	4.75/5	95
C04	0	1.92/2	0	2.88/3	96
C05	0	1.94/2	0	1.94/2	97

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

CO	Class Average in SEE
C01	37
C02	37
C03	37
C04	37
C05	37

Computation of CO Direct Attainment in the course

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave}$ $+0.7 * \text{SEE Cl. Ave}$
C01	99	37	55.6
C02	98	37	55.3
C03	95	37	54.4
C04	96	37	54.7
C05	97	37	55

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

CO	Target (Class Average) ASSUMPTION (SHOULD NOT CROSS CLASS AVERAGE)
C01	59
C02	58
C03	56
C04	55
C05	57

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
C01	55.6	59	3.4
C02	55.3	58	2.7
C03	54.4	56	1.6
C04	54.7	55	0.3
C05	55	57	2

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
C01	59	3.4	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
C02	58	2.7	More Assignments to be given ,previous year question papers to be solved ,tutorial	

			classes	
C03	56	1.6	More Assignments to be given ,previous year question papers to be solved	
C04	55	0.3	More Assignments to be given ,previous year question papers to be solved	
C05	57	2	More Assignments to be given ,previous year question papers to be solved	

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
C01	PO1 PSO2	10
C02	PO3 PSO2	12
C03	PO1 PSO3	16
C04	PO1 PSO2	10
C05	PO2 PSO1	08

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
36 out of 56= 64.2% session are devoted to P01	2
08 out of 56= 14.2% session are devoted to P02	1
12 out of 56= 21.4% session are devoted to P03	1
08 out of 56= 14.2% session are devoted to PSO1	1
32 out of 56= 57.1% session are devoted to PSO2	2
16 out of 56= 28.5% 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)
C01	PO1 PSO2	55.6
C02	PO3 PSO2	55.3
C03	PO1 PSO3	54.4
C04	PO1 PSO2	54.7
C05	PO2 PSO1	55

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 (%)
P01	$2/3(55.6+54.4+54.7)/3 = 36.7 \%$
P02	$1/3(55)/1=18.15 \%$
P03	$1/3(55.3)/1 = 18.2\%$
PSO1	$1/3(55)/1=18.15\%$
PSO2	$2/3(55.6+55.3+54.7)/3= 36.9 \%$
PSO3	$1/3(54.4)/1 = 17.9\%$



KOSHYS

INSTITUTE OF MANAGEMENT STUDIES

CO	Course Outcome	Knowledge Category	Cognitive Level	No. of hours	POs/PSOs
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		Conceptual/ Procedural/ Metacognitive)			

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	0.36	0.18	0.18	-	-	-	-	-	-	-	-	-	0.18	0.36	0.17	-	-

COURSE OUTCOME: INTRODUCTION TO LOGISTICS AND SUPPLY CHAIN MANAGEMENT.

Subject Code:

	Course Outcomes: After completion of this module, students should be able to
CO1:	Understand the concept of supply chain management.
CO2:	Comprehension of procurement and its operations.
CO3:	Analyzing the process of sourcing and pre -post contract.
CO4:	Determination of procurement policies and procedures with strategies.
CO5	Information Technology in the procurement process.

Attainment of Outcomes

Course *INTRODUCTION TO LOGISTICS AND SUPPLY CHAIN MANAGEMENT* CREDITS -4

CO1	Understand the concept of supply chain management.	<i>Conceptual Procedural</i>	Remember Understand	08	PO1 PSO1
CO2	Comprehension of procurement and its operations.	<i>Conceptual</i>	Remember Understand	16	PO1 PSO1
CO3	Analyzing the process of sourcing and pre -post contract.	<i>Procedural</i>	Apply	12	PO2 PSO1
CO4	Determination of procurement policies and procedures with strategies	<i>Conceptual</i>	Understand Apply	12	PO2 PSO3
CO5	Information Technology in the procurement process	<i>Procedural</i>	Understand Apply	08	PO3 PSO2

CO Attainment

Direct Attainment of COs

Attainment of Outcomes

Assessment Plan for CIE

CO	A1 (05)	A2 (05)	T1 (10)	T2 (10)
CO1	3	0	4	0
CO2	2	0	4	0
CO3	0	1	2	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 (%) (ASSUMPTIONS)

C01	2.79/3	0	3.72/4	0	93
C02	1.84/2	0	3.68/4	0	92
C03	0	0.89/1	1.78/2	4.45/5	89
C04	0	1.8/2	0	2.7/3	90
C05	0	1.82/2	0	1.82/2	91

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

CO	Class Average in SEE
C01	40
C02	40
C03	40
C04	40
C05	40

Computation of CO Direct Attainment in the course

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave} + 0.7 * \text{SEE Cl. Ave}$
C01	93	40	55.9
C02	92	40	55.6
C03	89	40	54.7
C04	90	40	55
C05	91	40	55.3

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

CO	Target (Class Average)
	ASSUMPTION (SHOULD NOT CROSS CLASS

	AVERAGE
C01	57
C02	56
C03	55
C04	58
C05	59

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
C01	55.9	57	1.1
C02	55.6	56	0.4
C03	54.7	55	0.3
C04	55	58	3
C05	55.3	59	3.7

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
C01	57	1.1	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
C02	56	0.4	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
C03	55	0.3	More Assignments to be given ,previous year question papers to be solved	
C04	58	3	More Assignments to be given ,previous year question papers to be solved	

C05	59	3.7	More Assignments to be given ,previous year question papers to be solved	
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CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
C01	PO1 PSO1	08
C02	PO1 PSO1	16
C03	PO2 PSO1	12
C04	PO2 PSO3	12
C05	PO3 PSO2	08

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
24 out of 56= 42.8% session are devoted to PO1	2
24 out of 56= 42.8% session are devoted to PO2	2
08 out of 56= 14.2% session are devoted to PO3	1
36 out of 56= 64.2% session are devoted to PSO1	2
08 out of 56= 14.2% 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	2	1	-	-	-	-	-	-	-	-	-	2	1	1	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
C01	PO1 PSO1	55.9
C02	PO1 PSO1	55.6
C03	PO2 PSO1	54.7
C04	PO2 PSO3	55
C05	PO3 PSO2	55.3

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	$2/3(55.9+55.6)/2 = 37.3 \%$
PO2	$2/3(54.7+55)/2 = 36.7 \%$
PO3	$1/3(55.3)/1 = 18.2\%$
PSO1	$2/3(55.9+55.6+54.7)/3 = 37.1\%$
PSO2	$1/3(55.3)/1 = 18.2 \%$
PSO3	$1/3(55)/1 = 18.15\%$

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	1	1	-	-
Attainment	0.37	0.36	0.18	-	-	-	-	-	-	-	-	-	0.37	0.18	0.18	-	-

II Semester

COURSE OUTCOME: ADVANCED FINANCIAL ACCOUNTING

Subject Code:

	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.

Attainment of Outcomes

Computation of CO Attainment

Course: ***ADVANCED FINANCIAL ACCOUNTING***

Credits:

4

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 (%) (ASSUMPTIONS)
CO1	2.82/3	0	4.7/5	0	94
CO2	0.90/2	0	0.90/5	0	90
CO3	0	0	0	4.55/5	91
CO4	0	3.68/4	0	2.76/3	92
CO5	0	0.93/1	0	1.86/2	93

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

CO	Class Average in SEE
C01	78
C02	78
C03	78
C04	78
C05	78

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave} + 0.7 * \text{SEE Cl. Ave}$
C01	94	78	82.8
C02	90	78	81.6
C03	91	78	81.9
C04	92	78	82.2
C05	93	78	82.5

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

CO	Target (Class Average) ASSUMPTION (SHOULD NOT CROSS CLASS AVERAGE)
C01	85
C02	82
C03	83
C04	84
C05	80

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
C01	82.8	85	2.2
C02	81.6	82	0.4
C03	81.9	83	1.1
C04	82.2	84	1.8
C05	82.5	80	-2.5

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
C01	85	2.2	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
C02	82	0.4	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
C03	83	1.1	More Assignments to be given ,previous year question papers to be solved	
C04	84	1.8	More Assignments to be given ,previous year question papers to be solved	
C05	80	-2.5		83

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
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C01	PO1 PSO1	12
C02	PO2 PSO1	12
C03	PO3 PSO1	12
C04	PO1 PSO2	10
C05	PO2 PSO3	10

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
22 out of 56=39.2% session are devoted to PO1	1
22 out of 56=39.2% session are devoted to PO2	1
12 out of 56=21.4% session are devoted to PO3	1
36 out 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 (%)
C01	PO1 PSO1	82.8
C02	PO2 PSO1	81.6

C03	PO3 PSO1	81.9
C04	PO1 PSO2	82.2
C05	PO2 PSO3	82.5

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	$1/3(82.8+82.2)/2 = 27.2\%$
PO2	$1/3(81.6+82.5)/2 = 27.0\%$
PO3	$1/3(81.9)/1 = 27.0\%$
PSO1	$1/3(82.8+81.6+81.9)/3 = 27.0\%$
PSO2	$1/3(82.2)/1 = 27.1\%$
PSO3	$1/3(82.5)/1 = 27.2\%$

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	0.27	0.27	0.27	-	-	-	-	-	-	-	-	-	0.27	0.27	0.27	-	-

COURSE OUTCOME: RETAIL MANAGEMENT.
Subject Code:

	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 retail operations .
CO4:	Understand the process of retail marketing mix.
CO5	Impact of Information Technology in Retail Business.

Attainment of Outcomes
Computation of CO Attainment


 Course **RETAIL MANAGEMENT**
CREDIT -4

Attainment

Direct Attainment of COs

Assessment Plan for CIE

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

C0	A1 (05)	A2 (05)	T1 (10)	T2 (10)	 KOSHYS INSTITUTE OF MANAGEMENT STUDIES 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
C01	3	0	5	0	
C02	2	0	4	0	
C03	0	1	1	5	
C04	0	2	0	3	
C05	0	2	0	2	

Attainment of COs from CIE

Class average in CIE (As Calculated)

C0	A1 Cl. Ave (05)	A1 Cl. Ave (05)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%) (ASSUMPTIONS)
C01	2.88/3	0	4.8/5	0	96
C02	1.9/2	0	3.8/4	0	95
C03	0	0.92/1	0.92/1	4.6/5	92
C04	0	1.86/2	0	2.76/3	93
C05	0	1.88/2	0	1.88/2	94

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

C0	Class Average in SEE
C01	76
C02	76
C03	76
C04	76
C05	76

Computation of CO Direct Attainment in the course

C0	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave}$ $+ 0.7 * \text{SEE Cl. Ave}$
C01	96	76	82

C02	95	76	81.7
C03	92	76	80.8
C04	93	76	81.1
C05	94	76	81.4

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

CO	Target (Class Average) ASSUMPTION (SHOULD NOT CROSS CLASS AVERAGE)
C01	84
C02	82
C03	81
C04	83
C05	80

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
C01	82	84	2
C02	81.7	82	0.3
C03	80.8	81	0.2
C04	81.1	83	1.9
C05	81.4	80	-1.4

Closure of the Quality Loop for COs:

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

C01	84	2	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
C02	82	0.3	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
C03	81	0.2	More Assignments to be given ,previous year question papers to be solved	
C04	83	1.9	More Assignments to be given ,previous year question papers to be solved	
C05	80	-1.4		85

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
C01	PO1 PSO1	10
C02	PO2 PSO2	12
C03	PO2 PSO2	10
C04	PO1 PSO2	16
C05	PO4 PSO3	08

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
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	-	-	-	-	-	-	-	-	-	2	1	-	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
C01	PO1 PSO1	82
C02	PO2 PSO2	81.7
C03	PO2 PSO2	80.8
C04	PO1 PSO2	81.1
C05	PO4 PSO3	81.4

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	$2/3(82+81.1)/2 = 54.6 \%$
PO2	$1/3(81.7+80.8)/2 = 26.8 \%$
PO4	$1/3(81.4)/1 = 26.8\%$
PSO1	$2/3(82)/1 = 54.9\%$

PS02	$1/3(81.7+80.8+81.1)3 = 26.7\%$
PS03	$1/3(81.4)/1 = 26.8\%$

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	-	-	-	-	-	-	-	-	2	1	1	-	-
Attainment	0.54	0.26	-	0.26	-	-	-	-	-	-	-	-	0.54	0.22	0.26	-	-

COURSE OUTCOME: BANKING LAW AND OPERATIONS.

Subject Code:

	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.

Attainment of Outcomes

Computation of CO Attainment

Course: : *BANKING LAW AND OPERATIONS*

Credits: 4

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

C01	2.64/3	0	3.52/4	0	88
C02	1.7/2	0	4.25/5	0	85
C03	0	0	0.84/1	4.2/5	84
C04	0	1.72/2	0	3.44/4	86
C05	0	2.61/3	0	0.87/1	87

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

CO	Class Average in SEE
C01	75
C02	75
C03	75
C04	75
C05	75

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave} + 0.7 * \text{SEE Cl. Ave}$
C01	88	75	78.9
C02	85	75	78
C03	84	75	77.7
C04	86	75	78.3
C05	87	75	78.6

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

CO	Target (Class Average) ASSUMPTION (SHOULD NOT CROSS CLASS AVERAGE)
C01	82

C02	81
C03	78
C04	79
C05	80

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
C01	78.9	82	3.1
C02	78	81	3
C03	77.7	78	0.3
C04	78.3	79	0.7
C05	78.6	80	1.4

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
C01	82	3.1	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
C02	81	3	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
C03	78	0.3	More Assignments to be given ,previous year question papers to be solved	
C04	79	0.7	More Assignments to be given ,previous year question papers to be solved	
C05	80	1.4	More Assignments to be given ,previous year question papers to be solved ,tutorial	

			classes	
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CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
C01	PO1 PSO1	10
C02	PO2 PSO2	10
C03	PO2 PSO2	18
C04	PO3 PSO3	12
C05	PO4 PSO3	06

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
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)
C01	PO1 PSO1	78.9
C02	PO2 PSO2	78
C03	PO2 PSO2	77.7
C04	PO3 PSO3	78.3
C05	PO4 PSO3	78.6

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 (%)
P01	$1/3(78.9)/1 = 26.0\%$
P02	$2/3(78+77.7)/2 = 52.1\%$
P03	$1/3(78.3)/1 = 25.8\%$
P04	$1/3(78.6)/1 = 25.9\%$
PSO1	$1/3(78.9)/1 = 26.0\%$
PSO2	$2/3(78+77.7)/2 = 52.1\%$
PSO3	$1/3(78.3+78.6)/2 = 25.8\%$

Attainment of POs and PSOs

CO	Course Outcome	Knowledge category Factual Conceptual	Cognitive Level	No. of hours	POs/PSOs
 KOSHYS INSTITUTE OF MANAGEMENT STUDIES 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					
CO1	Understand the concept of statistics, its merits, and demerits.	Conceptual Procedural	Remember Understand	03	PO1 PSO2

Course	POs										PSOs						
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
	1	2	1	1	-	-	-	-	-	-	-	-	1	2	1	-	-
	0.26	0.52	0.25	0.25	-	-	-	TOC	-	-	-	-	0.26	0.52	0.25	-	-
								Attainment									

COURSE OUTCOME: QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS-I

Subject Code:

	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

Attainment of Outcomes

Computation of CO Attainment

Course: ***QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS-I***

Credits: 4

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>Conceptual</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)
C01	4	0	4	0
C02	1	0	1	0
C03	0	0	5	5
C04	0	2	0	3
C05	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 (%) (ASSUMPTIONS)
C01	3.84/4	0	3.84/4	0	95
C02	0.94/1	0	0.94/1	0	93
C03	0	0	4.65/5	4.65/5	94
C04	0	1.9/2	0	2.85/3	92
C05	0	2.91/3	0	1.94/2	91

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

CO	Class Average in SEE
C01	78
C02	78
C03	78
C04	78
C05	78

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave} + 0.7 * \text{SEE Cl. Ave}$
C01	95	78	83.1
C02	93	78	82.5
C03	94	78	82.8
C04	92	78	82.2
C05	91	78	81.9

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

CO	Target (Class Average) ASSUMPTION (SHOULD NOT CROSS CLASS AVERAGE)
C01	86
C02	85
C03	83
C04	84
C05	82

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
C01	83.1	86	2.9
C02	82.5	85	2.5
C03	82.8	83	0.2
C04	82.2	84	1.8
C05	81.9	82	0.1

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
C01	86	2.9	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
C02	85	2.5	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
C03	83	0.2	More Assignments to be given ,previous year question papers to be solved	
C04	84	1.8	More Assignments to be given ,previous year question papers to be solved	
C05	82	0.1	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
C01	PO1 PSO2	03
C02	PO2 PSO1	08
C03	PO1 PSO2	20
C04	PO2 PSO2	15
C05	PO2 PSO2	10

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
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)
C01	PO1 PSO2	83.1
C02	PO2 PSO1	82.5
C03	PO1 PSO2	82.8
C04	PO2 PSO2	82.2
C05	PO2 PSO2	81.9

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	$2/3(83.1+82.8)/2 = 55.5 \%$

P02	$2/3(82.5+82.2+81.9)/3=55.0 \%$
PS01	$1/3(82.5)/1 = 27.2\%$
PS02	$2/3(83.1+82.8+82.2+81.9)/4=55.2 \%$

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	
C	2	2	-	-	-	-	-	-	-	-	-	-	1	2	-	-	-	
ainment	0.55	0.55	-	-	-	-	-	-	-	-	-	-	0.27	0.55	-	-	-	

III Semester

COURSE OUTCOME: CORPORATE ACCOUNTING

Subject Code:

	Course Outcomes: After completion of this module, students should be able to
CO1:	Comprehensive underwriting shares.
CO2:	Ascertainment of pre-incorporation and post-incorporation profits.
CO3:	Analysis of the balance sheet to determine intangible assets like the 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 the Companies Act of 2013

Attainment of Outcomes

Computation of CO Attainment

Course: : ***CORPORATE ACCOUNTING***

CREDITS -4

CO Attainment

Direct Attainment of COs

Assessment Plan for CIE

CO	Course Outcome	Knowledge category (<i>Factual/ Conceptual/ Procedural/ Meta-cognitive</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 per-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	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 (%) (ASSUMPTIONS)
CO1	2.7/3	0	4.5/5	0	75
CO2	1.74/2	0	4.35/5	0	76
CO3	0	0	0	4.3/5	77
CO4	0	1.76/ 2	0	2.64/3	78
CO5	0	2.67/3	0	1.78/2	79

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

CO	Class Average in SEE
CO1	23
CO2	23
CO3	23
CO4	23
CO5	23

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	75	23	38.6
CO2	76	23	38.9
CO3	77	23	39.2
CO4	78	23	39.5
CO5	79	23	39.8

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

CO	Target (Class Average) ASSUMPTION (SHOULD NOT CROSS CLASS AVERAGE)
CO1	40
CO2	41
CO3	42
CO4	43
CO5	44

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
CO1	38.6	40	-1.4
CO2	38.9	41	-2.1
CO3	39.2	42	-2.8
CO4	39.5	43	-3.5
CO5	39.8	44	-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	40	-1.4	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	38.6
CO2	41	-2.1	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	38.9
CO3	42	-2.8	More Assignments to be given ,previous year	39.2

			question papers to be solved	
CO4	43	-3.5	More Assignments to be given ,previous year question papers to be solved	39.5
CO5	44	-4.2	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	39.8

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 100%-3 40-80%-2(below 100) Below 40% -1
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	38.6
CO2	PO2 PSO1	38.9
CO3	PO2 PSO3	39.2
CO4	PO1 PSO2	39.5
CO5	PO3 PSO3	39.8

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	$1/3(39.5)/1 = 13.16\%$
PO2	$2/3(38.6+38.9+39.2)/3 = 34.61\%$
PO3	$1/3(39.8)/1 = 13.26\%$
PSO1	$1/3(38.9)/1 = 12.96\%$
PSO2	$1/3(38.6+39.5)/2 = 26.18\%$
PSO3	$2/3(39.2+39.8)/2 = 32.96\%$

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	0.131	0.346	0.132	-	-	-	-	-	-	-	-	-	0.129	0.261	0.329	-	-

COURSE OUTCOME: FINANCIAL MANAGEMENT

Subject Code:

	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 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.

Attainment of Outcomes

Computation of CO Attainment

Course: : FINANCIAL MANAGEMENT
CREDITS -4

CO Attainment

Direct Attainment of COs

Assessment Plan for CIE

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	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 (%) (ASSUMPTIONS)
CO1	1.6/2	0	3.2/4	0	74
CO2	0.76/1	0	3.04/4	0	73
CO3	1.5/2	0	1.5/2	3.75/5	72
CO4	0	1.58 /2	0	2.37/3	71
CO5	0	2.34/3	0	1.56/2	70

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

CO	Class Average in SEE
CO1	45
CO2	45
CO3	45
CO4	45
CO5	45

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	74	45	53.7
CO2	73	45	53.4
CO3	72	45	53.1
CO4	71	45	52.8
CO5	70	45	52.5

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

CO	Target (Class Average) ASSUMPTION (SHOULD NOT CROSS CLASS AVERAGE)
CO1	54
CO2	53
CO3	52
CO4	51
CO5	50

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
CO1	53.7	54	-0.3
CO2	53.4	53	0.4
CO3	53.1	52	1.1
CO4	52.8	51	1.8
CO5	52.5	50	2.5

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	54	-0.3	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	53.7

CO2	53	0.4	-----	-
CO3	52	1.1	-----	-
CO4	51	1.8	-----	-
CO5	50	2.5	-----	-

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 Strength
	100%-3 40-80%-2(below 100) Below 40% -1
26 out of 56=46.42% session are devoted to PO1	2
12 out of 56=21.42% session are devoted to PO2	1
12 out of 56=21.42% 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	53.1
CO2	PO2 PSO2	53.4
CO3	PO3 PSO3	53.1
CO4	PO1 PSO1	53.1
CO5	PO4 PSO2	53.1

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	$2/3(53.7+52.8)/2 = 44.29\%$
PO2	$1/3(53.4)/1 = 17.79\%$
PO3	$1/3(53.1)/1 = 17.69\%$
PO4	$1/3(53.1)/1 = 17.69\%$
PSO1	$2/3(53.1+53.1)/2 = 44.24\%$
PSO2	$1/3(53.4+53.1)/2 = 35.44\%$
PSO3	$1/3(53.1)/1 = 17.69\%$

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	0.44	0.17	0.17	0.17	-	-	-	-	-	-	-	-	0.44	0.35	0.17	-	-

COURSE OUTCOME: BUSINESS ETHICS

Subject Code:


	Course Outcomes: After completion of this module, students should be able to
CO1:	To determine the positive or negative activities in a business.
CO2:	To analyze the employees' personal ethics regarding the organization.
CO3:	Examine 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.

Attainment of Outcomes

Computation of CO Attainment

Course: ***BUSINESS ETHICS***

CREDITS -4

CO	Course Outcome	Knowledge category (Foundational/Conceptual/Procedural/Metacognitive)	Cognitive Level	No. of hours	POs/PSOs
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CO1	To determine the positive or bad activities in a business	Conceptual Procedural	Remember Understand	12	PO2 PSO1
CO2	To analyze the employees' personal ethics regarding the organization.	Conceptual	Remember Understand	12	PO2 PSO3
CO3	Examine the employees in an organization in favor of management.	Procedural	Apply	12	PO3 PSO3
CO4	Understanding the role of corporate culture in the business environment.	Conceptual	Understand Apply	12	PO1 PSO2
CO5	Analyzing the corporate environment in an organization	Procedural	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	A1 Cl. Ave	T1 Cl. Ave	T2 Cl. Ave	CIE Class Average (%)

	(05)	(05)	(10)	(10)	(ASSUMPTIONS)
CO1	2.91/3	0	4.85/5	0	87
CO2	1.88/2	0	4.7/5	0	87
CO3	0	0.93/1	0	4.65/5	88
CO4	0	0.95/1	0	3.8/4	90
CO5	0	0.96/1	0	0.96/1	91

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

CO	Class Average in SEE
CO1	28
CO2	28
CO3	28
CO4	28
CO5	28

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	87	28	45.7
CO2	87	28	45.7
CO3	88	28	46
CO4	90	28	46.6
CO5	91	28	46.9

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

CO	Target (Class Average)
	ASSUMPTION
	(SHOULD NOT CROSS

	CLASS AVERAGE)
CO1	46
CO2	46
CO3	45
CO4	44
CO5	43

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
CO1	45.7	46	-0.3
CO2	45.7	46	-0.3
CO3	46	45	1
CO4	46.6	44	2.6
CO5	46.9	43	3.9

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	46	-0.3	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	45.7
CO2	46	-0.3	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	45.7
CO3	45	1	More Assignments to be given ,previous year question papers to be solved	-
CO4	44	2.6	More Assignments to be given ,previous year	-

			question papers to be solved	
CO5	43	3.9	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	-

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	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
	100%-3 40-80%-2(below 100) Below 40% -1
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	45.7
CO2	PO2 PSO3	45.7
CO3	PO3 PSO3	46
CO4	PO1 PSO2	46.6
CO5	PO2 PSO2	46.9

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	$1/3(46.6)/1 = 15.53 \%$
PO2	$2/3(45.7+45.7+46.9)/3=41.02 \%$
PO3	$1/3(46)/1 = 15.33\%$
PSO1	$1/3(45.7)/1 = 15.23\%$
PSO2	$2/3(46.6+46.9)/2= 38.98\%$
PSO3	$1/3(45.7+46)/2= 30.61\%$

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	0.15 3	0.410	0.1 53	-	-	-	-	-	-	-	-	-	0.152	0.389	0.30 6	-	-

COURSE OUTCOME: QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS-II

Subject Code:

	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 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.



Attainment of Outcomes **Computation of CO Attainment**

Course:- QABD

Credits: 4

CO Attainment
Direct Attainment of COs
Assessment Plan for CIE

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	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 (%) (ASSUMPTIONS)
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 (UNIVERSITY % COMMON FOR ALL THE MODULES)

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) ASSUMPTION (SHOULD NOT CROSS 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	76.9

			question papers to be solved	
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 100%-3 40-80%-2(below 100) Below 40% -1
28out 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
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	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	-	-

CO		Course Outcome							Knowledge category (<i>Factual/Conceptual/Procedural/Meta cognitive</i>)				Cognitive Level			No . of hours	POs/PSOs	
Attainment	0.64	0.51	-	0.25	-	-	-	-	-	-	-	-	0.29	0.26	0.25	-	-	

COURSE OUTCOME: PUBLIC RELATIONS AND CORPORATE COMMUNICATION
Subject Code:

	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 is setting goals and vision. Understand 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 career goals and opportunities.

Attainment of Outcomes
Computation of CO Attainment

 Course: **PUBLIC RELATIONS AND CORPORATE COMMUNICATION**

Credits: 4

CO	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

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	66
CO2	1.88/2	0	4.7/5	0	67
CO3	0	0.93/1	0	4.65/5	68
CO4	0	0.95/1	0	3.8/4	69
CO5	0	0.96/1	0	0.96/1	69

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	66	51	55.5
CO2	67	51	55.8
CO3	68	51	56.1
CO4	69	51	56.4
CO5	69	51	56.4

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

CO	Target (Class Average)
CO1	55
CO2	56

CO3	57
CO4	58
CO5	59

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA-COA
CO1	55.5	55	0.5
CO2	55.8	56	-0.2
CO3	56.1	57	-0.9
CO4	56.4	58	-1.6
CO5	56.4	59	-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	55	0.5	More Assignment, Seminar & solve previous year Question Paper.	-
CO2	56	-0.2	More Assignment, Seminar & solve previous year Question Paper.	55.8
CO3	57	-0.9	More Assignment, Seminar & solve previous year Question Paper.	56.1
CO4	58	-1.6	-	56.4
CO5	59	-2.6	-	56.4

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 1times= $10/42*100=23.80\%$	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	55.5
CO2	PO2 PSO2	55.8

CO3	PO2 PSO2	56.1
CO4	PO1 PSO2	56.4
CO5	PO4 PSO3	56.4

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	$2/3 * 55.5 + 56.4 / 2 = 65.2\%$
PSO1	$1/3 * 55.5 / 1 = 18.5\%$
PSO2	$3/3 * 55.8 + 56.1 + 56.4 / 3 = 64.4\%$
PSO3	$1/3 * 56.4 / 1 = 18.8\%$
PO2	$2/3 * 55.8 + 56.1 / 2 = 65.25\%$

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:	.65	.18	-	-	-	-	-	-	-	-	-	-	.64	.18	.62	-	-

CO	Course Outcome	Knowledge category (Factual/ Conceptual/ Procedural/ Metacognitive)	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.	Factual, Conceptual, Procedural	Understand & Remember	10	PO1 PSO1 PSO2

IV Semester

COURSE OUTCOME: ADVANCED CORPORATE ACCOUNTING

Subject Code:

	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 and 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.

Attainment of Outcomes

Computation of CO Attainment

Course: ADVANCED CORPORATE ACCOUNTING

CO2	Comprehension of mergers and acquisitions of companies.	<i>Factual, Conceptual,pro cedural</i>	Understand & Remember	16	PO1 PSO1 PSO2
CO3	Understand the procedures and processes of internal reconstruction of companies .	<i>Factual, Conceptual,pro cedural</i>	Understand & evaluate	10	PO1 PO2 PSO1 PSO2
CO4	Analyze the process of the liquidator's final statement of accounts.	<i>Factual, Conceptual,pro cedural</i>	Understand & apply	10	PO1 PO2 PSO1 PSO2
CO5	Explore the developments in accounting and accounting standards.	<i>Factual, Conceptual,pro cedural</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)
C01	2	2	5	0
C02	2	2	5	0
C03	2	2	0	3
C04	2	2	0	4
C05	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
C01	1.72/2	1.72/2	4.3/5	0	86
C02	1.72/2	1.72/2	4.3/5	0	86
C03	1.68/2	1.68/2	0	2.52/3	84
C04	1.64/2	1.64/2	0	3.28/4	82
C05	1.64/2	1.64/2	0	2.46/3	82

Attainment of COs from SEE

CO	Class Average in SEE
C01	28
C02	28
C03	28
C04	28
C05	28

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave} + 0.7 * \text{SEE Cl. Ave}$
C01	86	28	45.4
C02	86	28	45.4
C03	84	28	44.8
C04	82	28	44.2
C05	82	28	44.2

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

CO	Target (Class Average)
C01	48
C02	48
C03	44
C04	45
C05	45

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA-COA
C01	45.4	48	2.6
C02	45.4	48	2.6
C03	44.8	44	-0.8
C04	44.2	45	0.8

C05	44.2	45	0.8
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Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
C01	48	2.6	-	-
C02	48	2.6	-	----
C03	44	-0.8	Assignments are to be given with seminar	44.8
C04	45	0.8	-	--
C05	45	0.8	---	----

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
C01	PO1 PSO1 PSO2	10
C02	PO1 PSO1 PSO2	16
C03	PO1 PO2 PSO1 PSO2	10
C04	PO1 PO2 PSO1	10

	PSO2	
C05	PO1 PSO1 PSO2	10
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
56/56=100%PO1	3
20/56=100%PO2	1
56/56=100%PSO1	3
56/56=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	1	-	-	-	-	-	-	-	-	-	-	3	3	-	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
C01	PO1 PSO1 PSO2	45.4
C02	PO1 PSO1 PSO2	45.4
C03	PO1 PO2 PSO1 PSO2	44.8

C04	PO1 PO2 PSO1 PSO2	44.2
C05	PO1 PSO1 PSO2	44.2

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 (%)
P01	$3/3(45.4+45.4+44.8+44.2+44.2)/5=44.8$
P02	$1/3(44.8+44.2+44.2)/3=14.8$
PSO1	$3/3(45.4+45.4+44.8+44.2+44.2)/5=44.8$
PSO2	$2/3(45.4+45.4+44.8+44.2+44.2)/5=44.8$

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	3	-	-	-

Attainment	.44	.14	-	-	-	-	-	-	-	-	-	.44	.44	-	-	-
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CO	Course Outcome	Knowledge category (Factual/ Conceptual / Procedural / Metacognitive)	Cognitive Level	No. of hours	POs/PSOs
CO1	Explain relevant cost concepts & classification of costs used in the manufacturing and service sectors.	Factual, Conceptual, Procedural	Understand & Remember	10	PO2 PSO1 PSO2

COURSE OUTCOME: COST ACCOUNTING

Subject Code:

	Course Outcomes: After completion of this module, students should be able to
CO1:	Explain relevant cost concepts and 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.

Attainment of Outcomes

Computation of CO Attainment

Course: *COST ACCOUNTING*

CO2	Understand the process and procedure for maintaining, purchasing, and issuing materials	<i>Factual, Conceptual, procedural al</i>	Understand & Remember	14	PO2 PSO1 PSO2
CO3	Allocation the price and wage rate system using different methods..	<i>Factual, Conceptual, procedural al</i>	Understand & evaluate	10	PO1 PSO1 PSO2
CO4	Examine the different methods of apportionment and allocation of indirect expenses...	<i>Factual, Conceptual, procedural al</i>	Understand & apply	14	PO1 PO2 PSO1 PSO2
CO5	Ascertain the differences between cost profit and financial profit.	<i>Factual, Conceptua l,procedural al</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)
C01	2	2	6	0
C02	2	2	4	0
C03	2	2	0	5
C04	2	2	0	2
C05	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
C01	1.64/2	1.64/2	4.92/6	0	82
C02	1.64/2	1.64/2	3.28/4	0	82
C03	1.64/2	1.64/2	0	4.1/5	80
C04	1.56/2	1.56/2	0	1.56/2	78
C05	1.56/2	1.56/2	0	2.34/3	78

Attainment of COs from SEE

CO	Class Average in SEE
C01	59
C02	59
C03	59
C04	59
C05	59

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave} + 0.7 * \text{SEE Cl. Ave}$
C01	82	59	65.9
C02	82	59	65.9
C03	80	59	65.3
C04	78	59	64.7
C05	78	59	64.7

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

CO	Target (Class Average)
C01	68
C02	68
C03	65
C04	64
C05	63

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA-COA
C01	65.9	68	2.1
C02	65.9	68	2.1
C03	65.3	65	-0.3
C04	64.7	64	-0.7
C05	64.7	63	-1.7

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
C01	68	2.1	-	-
C02	68	2.1	-	-
C03	65	-0.3	Assignments are to be given with seminar	65.3
C04	64	-0.7	Assignments are to be given with seminar	64.7
C05	63	-1.7	Assignments are to be given with seminar	64.7

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
C01	PO2 PSO1 PSO2	10
C02	PO2 PSO1 PSO2	14
C03	PO1 PSO1 PSO2	10
C04	PO1 PO2 PSO1 PSO2	14
C05	PO1 PSO1 PSO2	8

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
PO1=32/56=57.14%	2
PO2=38/56=67.85%	2
PSO1=56/56=100%	3
PSO2=56/56=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	2	2	-	-	-	-	-	-	-	-	-	-	3	3	-	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
C01	PO2 PSO1 PSO2	65.9
C02	PO2 PSO1 PSO2	65.9
C03	PO1 PSO1 PSO2	65.3
C04	PO1 PO2 PSO1 PSO2	64.7
C05	PO1 PSO1 PSO2	64.7

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)

PO/PSO	Attainment (%)
PO1	$2/3(65.3+64.7+64.7)/3=43.26$
PO2	$2/3(65.9+65.9+64.7)/3=43.66$
PSO1	$3/3(65.9+65.9+65.3+64.7+64.7)=65.3$
PSO2	$3/3(65.9+65.9+65.3+64.7+64.7)=65.3$

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	2	2	-	-	-	-	-	-	-	-	-	-	3	3	-	-	-
Attainment	.43	.43	-	-	-	-	-	-	-	-	-	-	0.65	0.65	-	-	-

COURSE OUTCOME: E-BUSINESS AND ACCOUNTING

Subject Code:

	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 the business working environment and its components.
CO4:	Knowing the working life of Tally.
CO5	Preparation of financial statements using Tally.

Attainment of Outcomes

Computation of CO Attainment

Course: *E-BUSINESS AND ACCOUNTING*

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)
C01	2	2	6	0
C02	2	2	4	0
C03	2	2	0	4
C04	2	2	0	4
C05	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
C01	1.8/2	1.8/2	5.4/6	0	90
C02	1.8/2	1.8/2	3.6/4	0	90
C03	1.76/2	1.76/2	0	3.52/4	88
C04	1.76/2	1.76/2	0	3.52/4	88
C05	1.72/2	1.72/2	0	1.72/2	86

Attainment of COs from SEE

CO	Class Average in SEE
C01	55
C02	55
C03	55
C04	55
C05	55

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave} + 0.7 * \text{SEE Cl. Ave}$
C01	90	55	65.5
C02	90	55	65.5
C03	88	55	64.9
C04	88	55	64.9
C05	86	55	64.3

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

CO	Target (Class Average)
C01	68
C02	68
C03	65
C04	64
C05	64

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA-COA
C01	65.5	68	2.5
C02	65.5	68	2.5
C03	64.9	65	0.1
C04	64.9	64	-0.9
C05	64.3	64	-0.3

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
C01	68	2.5	-	-
C02	68	2.5	-	-
C03	65	0.1		
C04	64	-0.9	Assignments are to be given with seminar	64.9
C05	64	-0.3	Assignments are to be given with seminar	64.3

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
C01	PO2 PSO2 PSO3	10
C02	PO2 PSO2 PSO3	10
C03	PO2 PSO2 PSO3	10
C04	PO2 PSO2 PSO3	16
C05	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
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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)
C01	PO2 PSO2 PSO3	65.5
C02	PO2 PSO2 PSO3	65.5
C03	PO2 PSO2 PSO3	64.9
C04	PO2 PSO2 PSO3	64.9
C05	PO2 PSO2 PSO3	64.3

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 (%)
P02	$3/3(65.5+65.5+64.9+64.9+64.3)/5=65.02$
PSO1	$3/3(65.5+65.5+64.9+64.9+64.3)/5=65.02$
PSO2	$3/3(65.5+65.5+64.9+64.9+64.3)/5=65.02$

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	--	0.65	-	-	-	-	-	-	-	-	-	-	0.65	0.65-	-	-	-

COURSE OUTCOME: STOCK AND COMMODITY MARKETS

Subject Code:

	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 trading in the stock market.
CO4:	Knowing the working life of the commodity market.
CO5	Preparation of the pattern of trading and settlement.

Attainment of Outcomes

Computation of CO Attainment

Course: STOCK AND COMMODITY MARKET

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	1.84	1.84	3.68/4	0	92
CO2	1.84	1.84	5.52/6	0	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	55
CO2	55
CO3	55
CO4	55
CO5	55

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 \times \text{CIE Cl. Ave} + 0.7 \times \text{SEE Cl. Ave}$
C01	92	55	66.1
C02	92	55	66.1
C03	90	55	65.5
C04	88	55	64.9
C05	88	55	64.9

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

CO	Target (Class Average)
C01	70
C02	68
C03	66
C04	64
C05	64

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA-COA
C01	66.1	70	3.9
C02	66.1	68	1.9
C03	65.5	66	0.5
C04	64.9	64	-0.9
C05	64.9	64	-0.9

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
C01	70	3.9	-	-
C02	68	1.9	-	-
C03	66	0.5	--	--
C04	64	-0.9	- Assignments are to be given with seminar	64.9
C05	64	-0.9	Assignments are to be given with seminar	64.9

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
C01	PO2 PSO1	10
C02	PO2 PSO2	12
C03	PO2 PSO1 PSO2	14
C04	PO2 PSO1 PSO2	12
C05	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)
C01	PO2 PSO1	66.1
C02	PO2 PSO2	66.1
C03	PO2 PSO1 PSO2	65.5
C04	PO2 PSO1 PSO2	64.9
C05	PO2 PSO1 PSO2	64.9

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 (%)
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PO2	$3/3(66.1+66.1+65.5+64.9+64.9)/5=65.5$
PSO1	$2/3(66.1+65.5+64.9+64.9)/4=43.56$
PSO2	$3/3(66.1+65.5+64.9+64.9)/4=65.35$

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	--	.65	-	-	-	-	-	-	-	-	-	-	.43	.65	-	-	-

COURSE OUTCOME: PRINCIPLES OF EVENT MANAGEMENT

Subject Code:

	Course Outcomes: After completing 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.

Attainment of Outcomes **Computation of CO Attainment**

Course: *PRINCIPLES OF EVENT MANAGEMENT*

CO	Course Outcome	Knowledge category (<i>Factual/ Conceptual / Procedural / Metacognitive</i>)	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)
C01	2	2	5	-
C02	2	2	5	-
C03	2	2	-	4
C04	2	2	-	4
C05	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
C01	1.74/2	1.74/2	4.35/5	0	87
C02	1.74/2	1.74/2	4.35/5	0	87
C03	1.7/2	1.7/2	0	3.4/4	85
C04	1.68/2	1.68/2	0	3.36/4	84
C05	1.68/2	1.68/2	0	1.68/2	84

Attainment of COs from SEE

CO	Class Average in SEE
C01	36
C02	36
C03	36
C04	36
C05	36

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave} + 0.7 * \text{SEE Cl. Ave}$
C01	87	36	51.3
C02	87	36	51.3
C03	85	36	50.7
C04	84	36	50.4
C05	84	36	50.4

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

CO	Target (Class Average)
C01	54
C02	54
C03	52
C04	50
C05	50

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA-COA
C01	51.3	54	2.7
C02	51.3	54	2.7
C03	50.7	52	1.3
C04	50.4	50	-0.4
C05	50.4	50	-0.4

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
C01	54	2.7	-	-
C02	54	2.7	-	-
C03	52	1.3	-	
C04	50	-0.4	Assignments are to be given with seminar	50.4
C05	50	-0.4	Assignments are to be given with seminar	50.4

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
C01	PO2 PSO1 PSO2	12
C02	PO2 PSO1 PSO2	12
C03	PO2 PSO1 PSO2	12
C04	PO2 PSO1 PSO2	10
C05	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)
C01	PO2 PSO1 PSO2	51.3
C02	PO2 PSO1 PSO2	51.3
C03	PO2 PSO1 PSO2	50.7
C04	PO2 PSO1 PSO2	50.4
C05	PO2 PSO1 PSO2	50.4

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	$3/3(51.3+51.3+50.7+50.4+50.4)5=50.82$
PSO1	$3/3(51.3+51.3+50.7+50.4+50.4)5=50.82$

PSO2	$3/3(51.3+51.3+50.7+50.4+50.4)/5=50.82$
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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	---	.50	-	-	-	-	-	-	-	-	-	-	50	.50	-	-	-

V Semester

COURSE OUTCOME: ENTREPRENEURSHIP DEVELOPMENT

Subject Code:

	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

Attainment of Outcomes

Computation of CO Attainment

Course: *ENTREPRENEURSHIP DEVELOPMENT*

CREDITS -4

CO Attainment

Direct Attainment of COs

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

Assessment Plan for CIE

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

C03	0	0	0	5
C04	0	2	0	3
C05	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 (%) (ASSUMPTIONS)
C01	2.73/3	0	4.55/5	0	91
C02	1.74/2	0	4.35/5	0	87
C03	0	0	0	4.4/5	88
C04	0	1.78/2	0	2.67/3	89
C05	0	2.7/3	0	1.8/2	90

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

CO	Class Average in SEE
C01	63
C02	63
C03	63
C04	63
C05	63

Computation of CO Direct Attainment in the course

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave}$ $+ 0.7 * \text{SEE Cl. Ave}$
C01	91	63	71.4
C02	87	63	70.2
C03	88	63	70.5
C04	89	63	70.8

C05	90	63	71.1
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Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average) ASSUMPTION (SHOULD NOT CROSS CLASS AVERAGE)
C01	75
C02	71
C03	72
C04	73
C05	74

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
C01	71.4	75	3.6
C02	70.2	71	0.8
C03	70.5	72	1.5
C04	70.8	73	2.2
C05	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
C01	75	3.6	More Assignments to be given ,previous	

			year question papers to be solved ,tutorial classes	
C02	71	0.8	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
C03	72	1.5	More Assignments to be given ,previous year question papers to be solved	
C04	73	2.2	More Assignments to be given ,previous year question papers to be solved	
C05	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
C01	PO1 PSO2	10
C02	PO3 PSO1	12
C03	PO1 PSO1	14
C04	PO2 PSO2	10
C05	PO2 PSO3	10

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
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)
C01	PO1 PSO2	71.4
C02	PO3 PSO1	70.2
C03	PO1 PSO1	70.5
C04	PO2 PSO2	70.8
C05	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 (%)
P01	$2/3(71.4+70.5)/2 = 47.5 \%$
P02	$1/3(70.8+71.1)/2 = 23.41 \%$
P03	$1/3(70.2)/1 = 23.16\%$

PS01	$2/3(70.2+70.5)/2 = 47.13\%$
PS02	$1/3(71.4+70.8)/2 = 23.4\%$
PS03	$1/3(71.1)/1 = 23.46\%$

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:

	Course Outcomes: After completion of this module, students should be able to
CO1:	Understanding the concept of accounting standards nationally and 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 .

Attainment of Outcomes

Computation of CO Attainment

Course: *INTERNATIONAL FINANCIAL REPORTING STANDARDS*

Credits: 4

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)
C01	3	0	1	0
C02	1	0	4	0
C03	1	0	5	5
C04	0	2	0	4
C05	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 (%) (ASSUMPTIONS)
C01	2.79/3	0	0.93/1	0	93
C02	0.90/1	0	3.6/4	0	90
C03	0.89/1	0	4.45/5	4.45/5	89
C04	0	1.82/2	0	3.64/4	91
C05	0	2.76/3	0	0.92/1	92

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

CO	Class Average in SEE
C01	57
C02	57
C03	57
C04	57
C05	57

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave} + 0.7 * \text{SEE Cl. Ave}$
C01	93	57	67.8
C02	90	57	66.9
C03	89	57	66.6
C04	91	57	67.2
C05	92	57	67.5

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

CO	Target (Class Average) ASSUMPTION (SHOULD NOT CROSS CLASS AVERAGE)
C01	70
C02	67
C03	66
C04	65
C05	69

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
C01	67.8	70	2.2
C02	66.9	67	0.1
C03	66.6	66	0.6
C04	67.2	65	2.2
C05	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
C01	70	2.2	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
C02	67	0.1	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
C03	66	0.6	More Assignments to be given ,previous year question papers to be solved	
C04	65	2.2	More Assignments to be given ,previous year question papers to be solved	
C05	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
C01	PO1 PSO2	5
C02	PO4 PSO1	25
C03	PO2 PSO3	8
C04	PO2 PSO3	12
C05	PO2 PSO3	6

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
5 out of 56 = 8.9% session are devoted to PO1	1
26 out of 56 = 46.4% session are devoted to PO2	2
25 out of 56 = 44.6% session are devoted to PO4	2
25 out of 56 = 44.6% session are devoted to PSO1	2
5 out 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 (%)
C01	PO1 PSO2	67.8
C02	PO4 PSO1	66.9
C03	PO2 PSO3	66.6
C04	PO2 PSO3	67.2
C05	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)

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:

	Course Outcomes: After completion of this module, students should be able to
CO1:	To understand the authority of income tax authorities.,identify incomes exempted from taxation, and understand 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

Attainment of Outcomes

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

Computation of CO Attainment

Course : INCOME TAX 1

CREDITS -4

CO Attainment

Direct Attainment of COs

Assessment Plan for CIE

CO	A1 (05)	A2 (05)	T1 (10)	T2 (10)
C01	3	0	5	0
C02	2	0	4	0
C03	0	1	1	5
C04	0	1	0	3
C05	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 (%) (ASSUMPTIONS)
C01	2.76/3	0	4.6/5	0	92
C02	1.82/2	0	3.64/4	0	91
C03	0	0.89/1	0.89/1	4.45/5	89
C04	0	0.88/1	0	2.64/3	88
C05	0	2.7/3	0	1.8/2	90

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

CO	Class Average in SEE
C01	61
C02	61
C03	61
C04	61
C05	61

Computation of CO Direct Attainment in the course

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave} + 0.7 * \text{SEE Cl. Ave}$
C01	92	61	70.3
C02	91	61	70
C03	89	61	69.4
C04	88	61	69.1
C05	90	61	69.7

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

CO	Target (Class Average) ASSUMPTION (SHOULD NOT CROSS CLASS AVERAGE)
C01	72
C02	71
C03	72
C04	70
C05	69

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
C01	70.3	72	1.7
C02	70	71	1
C03	69.4	72	2.6
C04	69.1	70	0.9
C05	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
C01	72	1.7	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
C02	71	1	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
C03	72	2.6	More Assignments to be given ,previous year question papers to be solved	
C04	70	0.9	More Assignments to be given ,previous year question papers to be solved	
C05	69	-0.7		70

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
C01	PO1 PSO1	10
C02	PO1 PSO1	04
C03	PO2 PSO2	10
C04	PO1 PSO1	20
C05	PO3 PSO2	12

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

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)
C01	PO1 PSO1	70.3
C02	PO1 PSO1	70
C03	PO2 PSO2	69.4
C04	PO1 PSO1	69.1
C05	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	$1/3(69.4)/1=22.9 \%$

P03	$1/3(69.7)/1 = 23.0\%$
PS01	$2/3(70.3+70+69.1)/3 = 46.7\%$
PS02	$1/3(69.4+69.7)2 = 22.9\%$

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:

	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.

Attainment of Outcomes

Computation of CO Attainment

Course: *COSTING METHODS*
Credits: 4
CO Attainment
Direct Attainment of COs.

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, f actual	Understand and remember	12	PO1 PSO5

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 $0.3 * \text{CIE Cl. Ave}$ $+0.7 * \text{SEE Cl. Ave}$
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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 PS03 PS05	72.8
CO2	PO1 PSO3	71.9
CO3	PO1 PSO3	71.6
CO4	PO1 PSO3	71.6

CO5	PO1 PSO5	71.3
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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

CO	Course Outcome	Knowledge category (Factual/ Conceptual/ Procedural/ Metacognitive)	Cognitive Level	No. of hours	POs/PSOs
CO1	Recognize the laws relating to contracts and their application in business activities	Conceptual	Understand & Remember	06	PO2 PO3 PSO2
CO2	Essentials of a valid contract and contract of sale.	Factual, Conceptual	Understand & Remember	18	PO2 PO3 PSO2
CO3	Relate and apply various provisions related to Consumer Protection Act	Factual, Conceptual, procedural	Understand & evaluate	14	PO2 PO3 PSO2

VI SEMESTER

COURSE OUTCOME: BUSINESS REGULATIONS

Subject Code:

	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.

Attainment of Outcomes

Computation of CO Attainment

Course: **BUSINESS REGULATIONS**

CO4	Ccompare 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)
C01	2	2	5	0
C02	2	2	5	0
C03	2	2	0	3
C04	2	2	0	4
C05	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
C01	1.76/2	1.76/2	4.4/5	0	88
C02	1.76/2	1.76/2	4.4/5	0	88
C03	1.7/2	1.7/2	0	2.55/3	85
C04	1.7/2	1.7/2	0	3.4/4	85
C05	1.64/2	1.64/2	0	2.46/3	82

Attainment of COs from SEE

CO	Class Average in SEE
C01	54
C02	54
C03	54
C04	54
C05	54

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave} + 0.7 * \text{SEE Cl. Ave}$
C01	88	54	64.2
C02	88	54	64.2
C03	85	54	63.3
C04	85	54	63.3
C05	82	54	62.4

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

CO	Target (Class Average)
C01	68
C02	68
C03	65
C04	64
C05	62

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA-COA
C01	64.2	68	3.8
C02	64.2	68	3.8
C03	63.3	65	1.7
C04	63.3	64	0.7

C05	62.4	62	-0.4
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Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
C01	68	3.8	----	-
C02	68	3.8	---	--
C03	65	1.7	---	--
C04	64	0.7	---	--
C05	62	-0.4	Assignments are to be given with seminar	62.4

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
C01	PO2 PO3 PSO2	06
C02	PO2 PO3 PSO2	18
C03	PO2 PO3 PSO2	14
C04	PO2 PO3 PSO2	12

C05	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)
C01	PO2 PO3 PSO2	64.2
C02	PO2 PO2 PSO2	64.2
C03	PO2 PO3 PSO2	63.3
C04	PO2 PO3 PSO2	63.3
C05	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:

	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.
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Attainment of Outcomes

Computation of CO Attainment

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

Course: *PRINCIPLES AND PRACTICE OF AUDITING*

CO Attainment

Direct Attainment of COs

Assessment Plan for CIE

CO	A1 (10)	A2 (10)	T1 (10)	T2 (10)
C01	2	2	5	0
C02	2	2	5	0
C03	2	2	0	3
C04	2	2	0	4
C05	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
C01	1.82	1.82	4.55/5	0	91
C02	1.82	1.82	4.55/5	0	91
C03	1.78/2	1.78/2	0	2.67/3	89
C04	1.78/2	1.78/2	0	3.56/4	89
C05	1.76/2	1.76/2	0	2.64/3	88

Attainment of COs from SEE

CO	Class Average in SEE
C01	51
C02	51
C03	51
C04	51
C05	51

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave}$ $+0.7 * \text{SEE Cl. Ave}$
C01	91	51	63
C02	91	51	63
C03	89	51	62.4
C04	89	51	62.4
C05	88	51	62.1

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

CO	Target (Class Average)
C01	65
C02	65
C03	63
C04	63
C05	62

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA-COA
C01	63	65	2
C02	63	65	2
C03	62.4	63	0.6
C04	62.4	63	0.6

C05	62.1	62	-0.1
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Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
C01	65	2	-	-
C02	65	2	-	----
C03	63	0.6	-	--
C04	63	0.6	--	--
C05	62	-0.1	Assignments are to be given with seminar	62.1

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
C01	P02 PO3 PSO2	12
C02	P02 PO3 PO4 PSO2	10
C03	P02 PO4 PSO2	12
C04	P02 PO3 PO4 PSO2	12
C05	P02 PO3 PSO2	10

		56
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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)
C01	P02 PO3 PSO2	63
C02	P02 PO3 PO4 PSO2	63
C03	P02 PO4 PSO2	62.4
C04	P02 PO3 PO4 PSO2	62.4
C05	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 (%)
P02	$3/3(63+63+62.4+62.4+62.1)/5=62.58$
P03	$2/3(63+62.4+62.4+62.1)/4=41.65$
P04	$2/3(63+62.4+62.4)/3=41.73$
PS02	$3/3(63+63+62.4+62.4+62.1)/5=62.58$

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:

	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 (Factual/ Conceptual/ Procedural/ Metacognitive)	Cognitive Level	No. of hours	POs/PSOs
CO1	Understand the procedure for computation of income from business and other professions	Conceptual Procedural	Remember Understand	16	PO1 PSO2
CO2	The provisions for determining capital gains	Conceptual	Remember Understand	16	PO2 PSO1
CO3	Compute the income from other sources.	Procedural	Apply	10	PO2 PSO3
CO4	Comprehend the assessment procedure, TDS, and advance tax ruling. Identify the various deductions under Section 80.	Conceptual	Understand Apply	06	PO2 PSO1
CO5	Understand the procedure for computation of Total Income and tax liability for an individual.	Conceptual	Understand Apply	08	PO1 PSO3

Attainment of Outcomes

Computation of CO Attainment

Course: INCOME TAX II.

Credits: 4

CO Attainment

Direct Attainment of COs

Assessment Plan for CIE

CO	A1 (05)	A2 (05)	T1 (10)	T2 (10)
C01	4	0	4	0
C02	1	0	1	0
C03	0	0	5	5
C04	0	2	0	3
C05	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 (%) (ASSUMPTIONS)
C01	3.48/4	0	3.48/4	0	87
C02	0.86/1	0	0.86/1	0	86
C03	0	0	4.15/5	4.15/5	83
C04	0	1.68/2	0	2.52/3	84
C05	0	2.55/3	0	1.7/2	85

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

CO	Class Average in SEE
C01	71
C02	71
C03	71
C04	71
C05	71

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave} + 0.7 * \text{SEE Cl. Ave}$
C01	87	71	75.8
C02	86	71	75.5
C03	83	71	74.6
C04	84	71	74.9
C05	85	71	75.2

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

CO	Target (Class Average) ASSUMPTION (SHOULD NOT CROSS CLASS AVERAGE)
C01	79
C02	78
C03	76
C04	74
C05	75

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
C01	75.8	79	3.2
C02	75.5	78	2.5
C03	74.6	76	1.4
C04	74.9	74	0.9
C05	75.2	75	-0.2

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
C01	79	3.2	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
C02	78	2.5	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
C03	76	1.4	More Assignments to be given ,previous year question papers to be solved	
C04	74	0.9	More Assignments to be given ,previous year question papers to be solved	
C05	75	-0.2		76

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
C01	PO1 PSO2	16
C02	PO2 PSO1	16
C03	PO2 PSO3	10
C04	PO2 PSO1	06
C05	PO1 PSO3	08

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

24 out of 56=42.8% session are devoted to PO1	2
32 out of 56=57.1% session are devoted to PO2	2
22 out of 56=39.2% session are devoted to PSO1	1
16 out of 56=28.5% session are devoted to PSO2	1
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	2	2	-	-	-	-	-	-	-	-	-	-	1	1	1	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
C01	PO1 PSO2	75.8
C02	PO2 PSO1	75.5
C03	PO2 PSO3	74.6
C04	PO2 PSO1	74.9
C05	PO1 PSO3	75.2

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 (%)
P01	$2/3(75.8+75.2)/2=50.5 \%$
P02	$2/3(75.5+74.6+74.9)/3=50.25 \%$

PS01	$1/3(75.5+74.9)/2 = 24.8 \%$
PS02	$1/3(75.8)/1 = 25.0\%$
PS03	$1/3(74.6+75.2)/2 = 24.17\%$

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
C	2	2	-	-	-	-	-	-	-	-	-	-	1	1	1	-	-
ainment	0.50	0.50	-	-	-	-	-	-	-	-	-	-	0.24	0.25	0.24	-	-

COURSE OUTCOME: MANAGEMENT ACCOUNTING.

Subject Code:

	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.

Attainment of Outcomes

Computation of CO Attainment

Course **MANAGEMENT ACCOUNTING**

CREDITS -4

Attainment

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

**Direct
Attainm
ent of
COs**
**Assessm
ent 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

C05	0	2	0	2
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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 (%) (ASSUMPTIONS)
C01	2.7/3	0	4.5/5	0	90
C02	0.89/1	0	3.56/4	0	89
C03	0.86/1	0.86/1	0.86/1	4.3/5	86
C04	0	1.74 /2	0	2.61/3	87
C05	0	1.76/2	0	1.76/2	88

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

CO	Class Average in SEE
C01	47
C02	47
C03	47
C04	47
C05	47

Computation of CO Direct Attainment in the course

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 * \text{CIE Cl. Ave}$ $+0.7 * \text{SEE Cl. Ave}$
C01	90	47	59.9
C02	89	47	59.6
C03	86	47	58.7
C04	87	47	59

C05	88	47	59.3
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Targets: Targets are set for each CO of a course separately as

CO	Target (Class Average) ASSUMPTION (SHOULD NOT CROSS CLASS AVERAGE)
C01	65
C02	64
C03	63
C04	62
C05	61

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
C01	59.9	65	5.1
C02	59.6	64	4.4
C03	58.7	63	4.3
C04	59	62	3
C05	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
C01	65	5.1	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	

C02	64	4.4	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
C03	63	4.3	More Assignments to be given ,previous year question papers to be solved	
C04	62	3	More Assignments to be given ,previous year question papers to be solved	
C05	61	1.7	More Assignments to be given ,previous year question papers to be solved	

CO-PO/PSO Mappings

C0	POs/PSOs	Class Sessions
C01	PO2 PSO1	12
C02	PO1 PSO3	14
C03	PO1 PSO1	10
C04	PO1 PSO1	14
C05	PO1 PSO2	06

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
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 PS03	1
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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)
C01	PO2 PSO1	59.9
C02	PO1 PSO3	59.6
C03	PO1 PSO1	58.7
C04	PO1 PSO1	59
C05	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: BUSINESS ENVIRONMENT FOR LOGISTICS AND SUPPLY CHAIN

Subject Code:

	Course Outcomes: After completion of this module, students should be able to
CO1:	Understanding the concept of purchase decision.
CO2:	Comprehension of procurement contract specification.
CO3:	Models of formal contracts.
CO4:	Gain knowledge about product cost and pricing.
CO5:	Analyze the market development and growth of outsourcing.

COURSE OUTCOME: SOURCES FOR LOGISTICS AND SUPPLY CHAIN

Subject Code:

	Course Outcomes: After completion of this module, students should be able to
CO1:	Understanding the concept of sourcing and its arrangements.
CO2:	Analyzing the external sourcing requirements with criteria.

CO3:	Reporting on the assessment of financial stability.
CO4:	Analyzing and assessment of suppliers market condition.
CO5	Comprehending legislative, regulatory, and organizational requirements.

***COURSE OUTCOME: CONTRACT AND BUSINESS NEGOTIATION FOR
 PURCHASING & SUPPLY
 CHAIN.***

Subject Code:

	Course Outcomes: After completion of this module, students should be able to
CO1:	Understanding the concepts of contracts and commercial negotiations.
CO2:	Gain knowledge on essentials of a valid contract and agreement.
CO3:	Knowing the different approaches of commercial negotiation.
CO4:	Analyzing the cost and prices in commercial negotiation.
CO5	Comprehending the communication aids in commercial negotiation.

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

PO's and CO's ATTAINMENT

DEPARTMENT OF B.COM LOGISTICS (NEP)

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

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REGULATIONS PERTAINING TO B.COM((L& SCM) DEGREE (NEP 2020 SCHEME)

The curriculum framework for B.Com. (Logistics and supply chain management) 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, 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 business and commerce. 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.

OBJECTIVES OF THE BBA DEGREE

1. To give an insight into the areas of Logistics and Supply Chain Management and the new developments in business management.
2. To prepare students for professions in the field of Logistics and Supply Chain, with specific emphasis on Strategic Management, Warehouse Management, Inventory Management, Supply Management, Freight Management, Project Management, Quality management & consultancy, Business Analytics, by passing the respective examinations of the associated bodies.
3. To incentive's 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 supply chain management areas in order to develop core competencies for 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 distribution, supplier networks and channel relations.
6. To develop global middle level managers to address and solve real time operational issues in the areas of e-commerce, logistics, import taxes, risks, customs and legal aspects of global business
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 which 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

- a. Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business;
- b. Ability to examine the results and apply them to various problems appearing in different branches of Commerce and Business.

• **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 and Business.

• **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. **GH 4**

• **Self-directed Learning**

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

• **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.

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	(03X05=15 Marks)
SECTION -C 7,8,9,10,11	(Analysis and understanding questions) Answer any THREE out of five questions	(03X8=24 Marks)
SECTION -D 12,13	(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	Marketing of Services	DSC	3+0+2	60	40	100	4
5	B.Com.1.3	Basics of Logistics & Supply Chain Management	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) Managerial Ethics b) Entrepreneurship & Start-ups c. Accounting for everyone d. Corporate Environment	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	Financial Accounting	DSC	4+0+0	60	40	100	4
13	B.Com.2.2	Corporate Structure and Governance	DSC	3+0+2	60	40	100	4
14	B.Com.2.3	Materials Management	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	Physical Education - Yoga	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	Logistics Management	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	2
25	B.Com.3.5	Open Elective	SEC-SB	0+0+2	-	25	25	1
26	B.Com.3.6	Sports/ NCC/NSS/R& R (S&G)/ Cultural	SEC-SB	0+0+2	-	25	25	1
SUB-TOTAL III					390	310	700	25

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
27	LANG.4.1	Language-I	AECC	3+1+0	60	40	100	3
28	LANG.4.2	Language-II	AECC	3+1+0	60	40	100	3
29	B.Com.4.1	Advanced Corporate Accounting	DSC	3+0+2	60	40	100	4
30	B.Com.4.2	Purchasing and SupplyChain Management.	DSC	4+0+0	60	40	100	4
31	B.Com.4.3	Business Regulatory Framework	DSC	3+0+2	60	40	100	4
32	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/NCC/ NSS/R&R (S&G)/Cultu r	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	3+0+0	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	Entrepreneurship Development	DSC-14	4+0+0	60	40	100	4
39	B.Com.5.3	Managing Procurement Contracts and Relationship	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	Management Accounting	DSC	4+0+0	60	40	100	4
45	B.Com.6.2	Project Management and Supply Chain Redesign	DSC	4+0+0	60	40	100	4
46	B.Com.6.3	Sourcing for logistics and supply chain	DSC	4+0+0	60	40	100	4

SEMESTER-V

		Management						
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	Income Tax fundamentals	Vocational-2	4+0+0	60	40	100	4
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 provide the comprehensive understanding of logistics and supply chain management to support procurement, manufacturing and customer services with human values and social commitment towards global challenges

Mission

The mission of UG commerce(Logistic) is to inspire guide and equip future logisticians to impart holistic education, by providing technology and infrastructure, training and development opportunities in Industries

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

PE01: To have successful career as an entrepreneur in the field of accounting taxation, banking and finance and other related fields

PE02: To prepare corporate minds with a positive mental attitude for optimum performance, committed service and independent thinking

PE03: To apply critical thinking skill by identifying and analyzing accounting issues using the relevant accounting framework,

PE04: Decision making with empathy and respect for core human values and equip students with professional skills, leadership, and Entrepreneurial skills.

PE05: Peruse higher education and advance research in the field of commerce, business and finance with the clear understanding basic concepts

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 Analyze the logistic operations in transportation and warehouse management. Perform supply chain, accounting, taxation, auditing and finance related role in different industries

PSO2: To Understand the impact of the professional ethics and responsibility and norms of the business practices and apply ethical principles in business and life

PSO3: To Ability to analyze complex qualitative and quantitative data to support operational as well as strategic business decisions.

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

SEMESTER	COURSE NAME	COURSE CODE
I	FUNDAMENTAL OF ACCOUNTING	DCLS.1.1
	MARKETING OF SERVICES	DCLS.1.2
	BASICS OF LOGISTICS & SUPPLY CHAIN MANAGEMENT	DCLS.1.3
II	FINANCIAL ACCOUNTING	DCLS.2.1
	CORPORATE STRUCTURE & GOVERNANCE	DCLS.2.2
	MATERIALS MANAGEMENT	DCLS.2.3
III	CORPORATE ACCOUNTING	DCLS.3.1
	LOGISTICS MANAGEMENT	DCLS.3.2
	COST ACCOUNTING	DCLS.3.3
IV	ADVANCED CORPORATE ACCOUNTING	DCLS.4.1
	PURCHASING AND SUPPLY CHAIN MANAGEMENT	DCLS.4.2
	BUSINESS REGULATORY FRAMEWORK	DCLS.4.3

COURSE OUTCOME SEMESTER-I

COURSE OUTCOME: FUNDAMENTALS OF ACCOUNTING

Subject Code: DCLS101

	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

CO	Course Outcome	Knowledge category (Factual/ Conceptual/ Procedural/ Metacognitive)	Cognitive Level	No. of hours	POs/PSOs
CO1	Understand the Basic Concepts of accounting	Conceptual and procedural	Understand and remember	12	PO1 PSO1 PSO2
CO2	The Ability to pass journal entries and prepare ledger accounts	Conceptual and procedural	Understand and evaluate	12	PO1 PSO1 PSO3
CO3	The Ability to prepare subsidiaries books	Conceptual and procedural	Evaluate and apply	9	PO1 PSO1 PSO3
CO4	Calculate Profit and loss account and balance sheet of proprietary concern	Conceptual and procedural	Understand and apply	9	PO1 PSO1 PSO3
CO5	use accounting concepts in Spreadsheet	Conceptual and procedural	Evaluate and analyze	14	PO1 PSO1 PSO3

CO Attainment
Direct Attainment of COs
Assessment Plan for CIE

CO	A1 (10)	S1 (10)	T1 (10)	T2 (10)
CO1	3	0	4	2
CO2	2	0	6	2
CO3	3	7	0	4
CO4	2	3	0	2

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	SI (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	2.4/3	0	3.2/4	1.6/2	80
CO2	1.6/2	0	4.8/6	1.6/2	80
CO3	2.4/3	5.46/7	0	3.12/4	78
CO4	1.6/2	2.25/3	0	1.6/2	75

Attainment of COs from SEE

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

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	80	74	76.4
CO2	80	74	76.4
CO3	78	74	75.6
CO4	75	74	74.4

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

CO	Target (Class Average)
CO1	80
CO2	78
CO3	75
CO4	74

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA-COA
CO1	76.4	80	3.6
CO2	76.4	78	1.6
CO3	75.6	75	-0.6
CO4	74.4	74	-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	76.4	3.6	More assignment, remedial classes, solving previous year question papers	
CO2	76.4	1.6	More assignment, remedial classes, Solving previous year question paper	
CO3	75.6	-0.6		75
CO4	74.4	-0.4		74

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PSO1 PSO2	12
CO2	PO1 PSO1 PSO3	12
CO3	PO1 PSO1 PSO3	18
CO4	PO1 PSO1 PSO3	14
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
56 out of 56(100%) sessions are devoted to PO1	3
56 out of 56 (100%) sessions devoted to PSO1	3
12 out of 56 (21.42) PSO2	1
44 out of 56(55) 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	-	-	-	-	-	-	-	-	-	-	-	3	1	3		

CO Attainment and POs/PSOs

CO	POs /PSO s	CO Attainment (%)
CO1	PO1 PSO1 PSO2	76.4
CO2	PO1 PSO1 PSO3	76.4
CO3	PO1 PSO1 PSO3	75.6
CO4	PO1 PSO1 PSO3	74.4

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	$(3/3 \times 74.4 + 75.6 + 76.4 + 76.4) / 4 = 75.7$
PSO1	$(3/3 \times 74.4 + 75.6 + 76.4 + 76.4) / 4 = 75.7$
PSO2	$(1/3 \times 76.4) / 1 = 25.46$
PSO3	$(3/3 \times 76.4 + 75.6 + 74.4) / 3 = 75.46$

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	3	-	-	---	-	-	-	-	-	-	-	-	3	1	3	-	-
Attainment	.75	-	-	--	-	-	-	-	-	-	-	-	.75	.25	.75	-	--

COURSE OUTCOME: MARKETING OF SERVICES

Subject Code: DCLS102

	Course outcomes
	After completion of this module, students should be able to
CO1	Understand the Conceptual Framework & Consumer Behaviour of Service Marketing
CO2	Understand the Service Delivery Process & Customer Retention Strategies.
CO3	To know the different strategic issues in service marketing
CO4	To Know the Challenges of Service marketing & Relationship Marketing

CO	Course Outcome	Knowledge category (Factual/ Conceptual/ Procedural/ Metacognitive)	Cognitive Level	No. of hours	POs/PSOs
CO1	Understand the Conceptual Framework & Consumer Behaviour of Service Marketing	Conceptual and procedural	Understand and remember	10	PO1 PSO1 PSO2
CO2	Understand the Service Delivery Process & Customer Retention Strategies.	Conceptual and procedural	Understand and evaluate	16	PO1 PSO1 PSO3
CO3	To know the different strategic issues in service marketing	Conceptual and procedural	Evaluate and apply	12	PO1 PSO1 PSO3
CO4	To Know the Challenges of Service marketing & Relationship Marketing	Conceptual and procedural	Understand and apply	18	PO1 PSO1 PSO3

CO Attainment

Direct Attainment of COs

Assessment Plan for CIE

CO	A1 (10)	S1 (10)	T1 (10)	T2 (10)
CO1	3	0	4	2
CO2	2	0	6	2
CO3	3	7	0	4
CO4	2	3	0	2

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	SI (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
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CO2	1.6/2	0	4.8/6	1.6/2	80
CO3	2.4/3	5.46/7	0	3.12/4	78
CO4	1.6/2	2.25/3	0	1.6/2	75

Attainment of COs from SEE

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

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	80	74	76.4
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CO3	78	74	75.6
CO4	75	74	74.4

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

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CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA-COA
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CO4	74.4	74	-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	76.4	3.6	More assignment, remedial classes, solving previous year question papers	
CO2	76.4	1.6	More assignment, remedial classes, Solving previous year question paper	
CO3	75.6	-0.6		75
CO4	74.4	-0.4		74

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PSO1 PSO2	12
CO2	PO1 PSO1 PSO3	12
CO3	PO1 PSO1 PSO3	18
CO4	PO1 PSO1 PSO3	14
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
56 out of 56(100%) sessions are devoted to PO1	3
56 out of 56 (100%) sessions devoted to PSO1	3
12 out of 56 (21.42) PSO2	1
44 out of 56(55) 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	-	-	-	-	-	-	-	-	-	-	-	3	1	3		

CO Attainment and POs/PSOs

CO	POs /PSOs	CO Attainment (%)
CO1	PO1 PSO1 PSO2	76.4
CO2	PO1 PSO1 PSO3	76.4
CO3	PO1 PSO1 PSO3	75.6
CO4	PO1 PSO1 PSO3	74.4

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	$(3/3*74.4+75.6+76.4+76.4)/4= 75.7$
PSO1	$(3/3*74.4+75.6+76.4+76.4)/4= 75.7$
PSO2	$(1/3*76.4)/1=25.46$
PSO3	$(3/3*76.4+75.6+74.4)/3=75.46$

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	3	-	-	---	-	-	-	-	-	-	-	-	3	1	3	-	-
Attainment	.75	-	-	--	-	-	-	-	-	-	-	-	.75	.25	.75	-	--

COURSE OUTCOME: BASICS OF LOGISTICS & SUPPLY CHAIN MANAGEMENT
Subject Code: DCLS102

	Course outcomes
	After completion of this module, students should be able to
CO1	Understand the conceptual Frame work of Supply Chain Management & modes of logistics operations
CO2	Understand tools of Supply Chain Performance Measurement.
CO3	Evaluate the process and functions of Warehouse
CO4	Gain Knowledge of Special aspects of Export Logistics

CO	Course Outcome	Knowledge category (Factual/ Conceptual/ Procedural/ Metacognitive)	Cognitive Level	No. of hours	POs/PSOs
CO1	Understand the conceptual Frame work of Supply Chain Management & modes of logistics operations	Conceptual and procedural	Understand and remember	10	PO1 PSO1 PSO2
CO2	Understand tools of Supply Chain Performance Measurement.	Conceptual and procedural	Understand and evaluate	18	PO1 PSO1 PSO3
CO3	To Know the Functions of Warehouse	Conceptual and procedural	Evaluate and apply	14	PO1 PSO1 PSO3
CO4	To Gain Knowledge of Special aspects of Export Logistics	Conceptual and procedural	Understand and apply	14	PO1 PSO1 PSO3

CO Attainment
Direct Attainment of COs
Assessment Plan for CIE

CO	A1 (10)	S1 (10)	T1 (10)	T2 (10)
CO1	3	0	4	2
CO2	2	0	6	2
CO3	3	7	0	4
CO4	2	3	0	2

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	SI (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	2.4/3	0	3.2/4	1.6/2	80
CO2	1.6/2	0	4.8/6	1.6/2	80
CO3	2.4/3	5.46/7	0	3.12/4	78
CO4	1.6/2	2.25/3	0	1.6/2	75

Attainment of COs from SEE

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

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	80	74	76.4
CO2	80	74	76.4
CO3	78	74	75.6
CO4	75	74	74.4

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

CO	Target (Class Average)
CO1	80
CO2	78
CO3	75
CO4	74

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA-COA
CO1	76.4	80	3.6
CO2	76.4	78	1.6
CO3	75.6	75	-0.6
CO4	74.4	74	-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	76.4	3.6	More assignment, remedial classes, solving previous year question papers	
CO2	76.4	1.6	More assignment, remedial classes, Solving previous year question paper	
CO3	75.6	-0.6		75
CO4	74.4	-0.4		74

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PSO1 PSO2	12
CO2	PO1 PSO1 PSO3	12
CO3	PO1 PSO1 PSO3	18
CO4	PO1 PSO1 PSO3	14
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
56 out of 56(100%) sessions are devoted to PO1	3
56 out of 56 (100%) sessions devoted to PSO1	3
12 out of 56 (21.42) PSO2	1
44 out of 56(55) 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	-	-	-	-	-	-	-	-	-	-	-	3	1	3		

CO Attainment and POs/PSOs

CO	POs /PSOs	CO Attainment (%)
CO1	PO1 PSO1 PSO2	76.4
CO2	PO1 PSO1 PSO3	76.4
CO3	PO1 PSO1 PSO3	75.6
CO4	PO1 PSO1 PSO3	74.4

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	$(3/3 \times 74.4 + 75.6 + 76.4 + 76.4) / 4 = 75.7$
PSO1	$(3/3 \times 74.4 + 75.6 + 76.4 + 76.4) / 4 = 75.7$
PSO2	$(1/3 \times 76.4) / 1 = 25.46$
PSO3	$(3/3 \times 76.4 + 75.6 + 74.4) / 3 = 75.46$

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	3	-	-	---	-	-	-	-	-	-	-	-	3	1	3	-	-
Attainment	.75	-	-	--	-	-	-	-	-	-	-	-	.75	.25	.75	-	--

SEMESTER-II

COURSE OUTCOME: FINANCIAL ACCOUNTING

Subject Code: DCLS 201

	Course outcomes
	After completion of this module, students should be able to
CO1	Familiarize with the accounting procedures for claiming the fire insurance policies
CO2	Evaluate the process and functions of accounting for joint ventures & consignments
CO3	Determine the concept and calculation of interest ,depreciation and installments
CO4	Recognize the basis of apportionment of common expenses among different departments;

CO	Course Outcome	Knowledge category (<i>Factual/ Conceptual/ Procedural/ Metacognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	Familiarize with the accounting procedures for claiming the fire insurance policies	Conceptual and procedural	Understand and remember	12	PO1 PSO1 PSO2
CO2	Evaluate the process and functions of accounting for joint ventures & consignments	Conceptual and procedural	Understand and evaluate	16	PO1 PSO1 PSO3
CO3	Determine the concept and calculation of interest ,depreciation and installments	Conceptual and procedural	Evaluate and apply	14	PO1 PSO1 PSO3
CO4	Recognize the basis of apportionment of common expenses among different departments;	Conceptual and procedural	Understand and 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	3	0	4	2
CO2	2	0	6	2
CO3	3	7	0	4
CO4	2	3	0	2

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	SI (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	2.4/3	0	3.2/4	1.6/2	80
CO2	1.6/2	0	4.8/6	1.6/2	80
CO3	2.4/3	5.46/7	0	3.12/4	78
CO4	1.6/2	2.25/3	0	1.6/2	75

Attainment of COs from SEE

CO	Class Average in SEE
CO1	66
CO2	66
CO3	66
CO4	66

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	80	66	71.6
CO2	80	66	71.6
CO3	78	66	70.8
CO4	75	66	69.6

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

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

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA-COA
CO1	71.6	72	-0.4
CO2	71.6	71	0.6
CO3	70.8	70	0.8
CO4	69.6	69	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	71.6	-0.4	More assignment, remedial classes, solving previous year question papers	72
CO2	71.6	0.6	-----	71
CO3	70.8	0.8	-----	70
CO4	69.6	0.6	-----	69

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PSO1 PSO2	12
CO2	PO1 PSO1 PSO3	12
CO3	PO1 PSO1 PSO3	18
CO4	PO1 PSO1 PSO3	14
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
56 out of 56(100%) sessions are devoted to PO1	3
56 out of 56 (100%) sessions devoted to PSO1	3
12 out of 56 (21.42) PSO2	1
44 out of 56(55) 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	-	-	-	-	-	-	-	-	-	-	-	3	1	3	-	-

CO Attainment and POs/PSOs

CO	POs /PSO s	CO Attainment (%ge)
CO1	PO1 PSO1 PSO2	71.6
CO2	PO1 PSO1 PSO3	71.6
CO3	PO1 PSO1 PSO3	70.8
CO4	PSO1 PSO3	69.6

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	$(3/3 \times 71.6 + 71.6 + 70.8) / 3 = 71.33$
PSO1	$(3/3 \times 71.6 + 71.6 + 70.8) / 4 = 53.5$
PSO2	$(1/3 \times 71.6) / 1 = 23.86$
PSO3	$(3/3 \times 71.6 + 70.8 + 69.6) / 3 = 70.66$

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	3	-	-
Attainment	.71	-	-	--	-	-	-	-	-	-	-	-	.53	.23	.70	-	--

COURSE OUTCOME: CORPORATE STRUCTURE & GOVERNANCE
Subject Code: DCLS 202

	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

CO	Course Outcome	Knowledge category (Factual/ Conceptual/ Procedural/ Metacognitive)	Cognitive Level	No. of hours	POs/PSOs
CO1	Understand the framework of Companies Act of 2013 and different types of companies.	Conceptual and procedural	Understand and remember	10	PO4 PSO1 PSO2
CO2	Identify the stages and documents involved in the formation of companies in India	Conceptual and procedural	Understand and evaluate	16	PO3 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	Conceptual and procedural	Evaluate and remember	18	PO4 PSO1 PSO3
CO4	Recognize the procedure involved in the Winding up of the joint stock company	Conceptual and procedural	Understand and remember	12	PO1 PO4 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	6	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)	A2 (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.7/2	1.7/2	4.25/5	0	85
CO2	1.6/2	1.6/2	4/5	0	80
CO3	2.34/3	2.34/3	0	3.9/5	78
CO4	2.25/3	2.25/3	0	3.75/5	75

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	85	61	70.6
CO2	80	61	68.6
CO3	78	61	67.8
CO4	75	61	66.6

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

CO	Target (Class Average)
CO1	70
CO2	69
CO3	68
CO4	67

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA-COA
CO1	70.6	70	0.6
CO2	68.6	69	-0.4
CO3	67.8	68	-0.2
CO4	66.6	67	-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	70.6	0.6	-----	70
CO2	68.6	-0.4	More assignment, remedial classes, solving previous year question papers.	69
CO3	67.8	-0.2	Remedial classes, solving previous year question papers .	68
CO4	66.6	-0.4	More assignment, remedial classes, solving previous year question papers.	67

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO4 PSO1 PSO2	10
CO2	PO3 PSO2 PSO3	16
CO3	PO4 PSO1 PSO3	18
CO4	PO1 PO4 PSO3	12
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
12 out of 56(21.42) sessions are devoted to PO1	1
30 out of 56 (53.57) sessions devoted to PSO1	2
24 out of 56 (42.85) PSO2	2
out of 56(57.14) 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	3		

CO Attainment and POs/PSOs

CO	POs /PSOs	CO Attainment (%)
CO1	PO4 PSO1 PSO2	70.6
CO2	PO3 PSO2 PSO3	68.6
CO3	PO4 PSO1 PSO3	67.8
CO4	PO1 PO4 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	$(1/3 * 66.6) / 1 = 22.2$
PSO1	$(2/3 * 70.6 + 67.8) / 2 = 80.96$
PSO2	$(2/3 * 68.6 + 70.6) / 2 = 81.36$
PSO3	$(2/3 * 68.6 + 67.8 + 66.6) / 3 = 135.73$

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	-	-
Attainment	.22	-	-	--	-	-	-	-	-	-	-	-	.80	.81	1.35	-	--

COURSE OUTCOME: MATERIALS MANAGEMENT

Subject Code: DCLS 203

	Course outcomes
	After completion of this module, students should be able to
CO1	Understand concept, functions, objectives and importance of material management function in an organization
CO2	Identify the elementary idea of material management linkages
CO3	Recognize the procedure involved in the issuing of material in the production departments
CO4	Determination of cost under the production level

CO	Course Outcome	Knowledge category (<i>Factual/ Conceptual/ Procedural/ Metacognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	Understand concept, functions, objectives and importance of material management function in an organization	Conceptual and procedural	Understand and remember	16	PO4 PSO2 PSO3
CO2	Identify the elementary idea of material management linkages	Conceptual and procedural	Understand and remember	14	PO2 PO4 PSO2
CO3	Recognize the procedure involved in the issuing of material in the production departments	Conceptual and procedural	Evaluate and remember	14	PO1 PSO1 PSO3
CO4	Determination of cost under the production level	Conceptual and procedural	Understand and remember	12	PO4 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	3	5	-
CO3	3	1	-	5
CO4	3	4	-	5

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	A2 (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.7/2	1.7/2	4.25/5	0	85
CO2	1.6/2	2.4/3	4/5	0	80
CO3	2.34/3	0.78/7	0	3.9/5	78
CO4	2.25/3	3/4	0	3.75/5	75

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	85	61	70.6
CO2	80	61	68.6
CO3	78	61	67.8
CO4	75	61	66.6

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	70.6	70	0.6
CO2	68.6	68	0.6
CO3	67.8	67	0.8
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	70.6	0.6	-----	70
CO2	68.6	0.6	-----	68
CO3	67.8	0.8	-----	67
CO4	66.6	0.6	-----	66

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO4 PSO2 PSO3	16
CO2	PO2 PO4 PSO2	14
CO3	PO1 PSO1 PSO3	14
CO4	PO4 PSO3	12
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
14 out of 56(0.25) sessions are devoted to PO1	1
14 out of 56 (0.25) sessions devoted to PSO1	1
30 out of 56 (0.53) PSO2	2
44out of 56(0.754) 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	1	-	3	-	-	-	-	-	-	-	-	1	2	-		

CO Attainment and POs/PSOs

CO	POs /PSOs	CO Attainment (%age)
CO1	PO4 PSO2 PSO3	70.6
CO2	PO2 PO4 PSO2	68.6
CO3	PO1 PSO1 PSO3	67.8
CO4	PO4 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	$(1/3 \times 67.8)/1 = 22.59$
PSO1	$(1/3 \times 67.8)/1 = 22.59$
PSO2	$(2/3 \times 68.6 + 70.6)/2 = 80.83$
PSO3	$(2/3 \times 66.6 + 67.8 + 70.6)/3 = 135.73$

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	2	3	-	-
Attainment	0.22	-	-	--	-	-	-	-	-	-	-	-	.22	.80	1.35	-	--

SEMESTER-III

COURSE OUTCOME: CORPORATE ACCOUNTING

Subject Code: DCLS 301

	Course outcomes
	After completion of this module, students should be able to
CO1	Understand the treatment of underwriting of corporate Securities.
CO2	Comprehend the computation of profit prior to incorporation
CO3	Understand the treatment of valuation of Goodwill.
CO4	Analyze the process and procedure and valuation of corporate Securities.

CO	Course Outcome	Knowledge category (Factual/ Conceptual/ Procedural/ Metacognitive)	Cognitive Level	No. of hours	POs/PSOs
CO1	a) Understand the treatment of underwriting of corporate Securities...	Conceptual Procedural	Remember Understand	12	PSO2 PO1
CO2	b) Comprehend the computation of profit prior to incorporation.	Conceptual	Remember Understand	10	PSO2 PO1
CO3	c) Know the valuation of Goodwill.	Procedural	Apply	10	PSO2 PO1 PO2
CO4	d) Know the valuation corporate Securities.	Conceptual	Understand Apply	10	PSO2 PO1 PSO3
CO5	e) Prepare the financial statements of companies as per the Companies Act 2013.	Conceptual Procedural	Apply	14	PO1 PO2

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	1	2	5	0
CO3	2	1	0	5
CO4	3	3	0	3
CO5	2	2	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	1.94/2	1.94/2	4.85/5	0	97
CO2	0.96/1	1.92 /2	4.8/5	0	96
CO3	1.9/2	0.95/1	0	4.75/5	95
CO4	2.79/3	2.79/3	0	2.79/3	93
CO5	1.88/2	1.88/2	0	1.88/2	94

Attainment of COs from SEE

CO	Class Average in SEE
CO1	37
CO2	37
CO3	37
CO4	37
CO5	37

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	97	37	61
CO2	96	37	60.6
CO3	95	37	60.2
CO4	93	37	59.4
CO5	94	37	59.8

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

CO	Target (Class Average)
CO1	64
CO2	62
CO3	61
CO4	60
CO5	63

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
CO1	61	64	3
CO2	60.6	62	1.4
CO3	60.2	61	0.8
CO4	59.4	60	0.6
CO5	59.8	63	3.2

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	64	3	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO2	62	1.4	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO3	61	0.8	More Assignments to be given ,previous year question papers to be solved	
CO4	60	0.6	More Assignments to be given ,previous year question papers to be solved	
CO5	63	3.2	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	

CO-PO/PSO Mappings

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

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
56out of 56=100% session are devoted to PO1	3
24out of 56=43% session are devoted to PO2	2
42out of 56=75% session are devoted to PSO2	2
10out of 56=18% 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	2	-	-	-	-	-	-	-	-	-	-	-	2	1	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PSO2 PO1	61
CO2	PSO2 PO1	60.6
CO3	PSO2 PO1 PO2	60.2
CO4	PSO2 PO1 PSO3	59.4
CO5	PO1 PO2	59.8

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	$3/3(61+60.6+60.2+59.4+59.8)/5 = 60.2\%$
PO2	$2/3(60.2+59.8)/2 = 40.2\%$
PSO2	$2/3(61+60.6+60.2+59.4)/4 = 40.4\%$
PSO3	$1/3(59.4)/1 = 19.6\%$

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	3	2	-	-	-	-	-	-	-	-	-	-	-	2	1	-	-
Attainment	0.60	0.40	-	-	-	-	-	-	-	-	-	-	-	0.40	0.19	-	-

COURSE OUTCOME: LOGISTICS MANAGEMENT
Subject Code: DCLS 302

	Course outcomes
	After completion of this module, students should be able to
CO1	Understand the role of logistics in supply chain management
CO2	Comprehend the various elements of logistics management
CO3	Demonstrate the various aspects of transportation management
CO4	Recognize the functions and utility of inventory, warehousing
CO5	Analyse the functionality and utility of packaging and material handling

CO	Course Outcome	Knowledge category (<i>Factual/ Conceptual/ Procedural/ Metacognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	Understand the role of logistics in supply chain management	<i>Conceptual Procedural</i>	Remember Understand	10	PO1 PSO1
CO2	Comprehend the various elements of logistics management	<i>Conceptual</i>	Remember Understand	10	PO1 PSO1
CO3	Analyse the functionality and utility of inventory, warehousing, packaging and material handling	<i>Procedural</i>	Apply	14	PO3 PSO3
CO4	Understand the various aspects of transportation management	<i>Conceptual</i>	Understand Apply	10	PO2 PSO2
CO5	Role of the government in enhancing the logistics efficiency	<i>Conceptual Procedural</i>	Apply	12	PO3 PSO1

CO Attainment
Direct Attainment of COs
Assessment Plan for CIE

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

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	1.8/2	0.9/1	3.6/4	0	90
CO2	1.72/2	2.58/3	5.16/6	0	86
CO3	1.74/2	0.87/1	0	4.35/5	87
CO4	1.76/2	2.64/3	0	1.76/2	88
CO5	1.78/2	1.78/2	0	2.67/3	89

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 $0.4 * \text{CIE Cl. Ave} + 0.6 * \text{SEE Cl. Ave}$
CO1	90	65	75
CO2	86	65	73.4
CO3	87	65	73.8
CO4	88	65	74.2
CO5	89	65	74.6

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

CO	Target (Class Average)
CO1	78
CO2	76
CO3	74
CO4	75
CO5	77

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
CO1	75	78	3
CO2	73.4	76	2.6
CO3	73.8	74	0.2
CO4	74.2	75	0.8
CO5	74.6	77	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	78	3	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO2	76	2.6		76
CO3	74	0.2	More Assignments to be given ,previous year question papers to be solved	
CO4	75	0.8	More Assignments to be given ,previous year question papers to be solved	
	77	2.4		

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 POS1	10
CO2	PO1 PSO1	10
CO3	PO3 PSO3	14
CO4	PO2 PSO2	10
CO5	PO3 PSO1	12

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
20out of 56=36% session are devoted to PO1	1
10out of 56=17.8% session are devoted to PO2	1
26out of 56=46% session are devoted to PO3	2
32out of 56=57% session are devoted to PSO1	2
10out of 56=18% session are devoted to PSO2	1
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	1	1	2	-	-	-	-	-	-	-	-	-	2	1	1	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO1 POS1	75
CO2	PO1 PSO1	73.4
CO3	PO3 PSO3	73.8
CO4	PO2 PSO2	74.2
CO5	PO3 PSO1	74.6

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	$1/3(75+73.4)/2 = 24.4\%$
PO2	$1/3(74.2)/1=24.4 \%$
PO3	$2/3(73.8+74.6)/2=49.7\%$
PSO1	$2/3(75+73.4+74.6)/3=49.8\%$
PSO2	$1/3(74.2)/1=24.4 \%$
PSO3	$1/3(73.8)/1=24.3S \%$

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	2	-	-	-	-	-	-	-	-	-	2	1	1	-	-
Attainment	0.24	0.24	0.49	-	-	-	-	-	-	-	-	-	0.49	0.24	0.24	-	-

COURSE OUTCOME: COST ACCOUNTING

Subject Code: DCLS 303

	Course outcomes
	After completion of this module, students should be able to
CO1	Understand concepts of cost, costing and cost accounting.
CO2	Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory.
CO3	Make use of payroll procedures & compute idle and over time.
CO4	Discuss the methods of allocation, apportionment & absorption of overheads.
CO5	Prepare cost sheet & discuss cost estimation for quotations.

CO	Course Outcome	Knowledge category (<i>Factual/ Conceptual/ Procedural/ Metacognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	a) Understand concepts of cost, costing and cost accounting.	<i>Conceptual Procedural</i>	Remember Understand	08	PO1 PO2 PSO2
CO2	b) Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory.	<i>Conceptual</i>	Remember Understand	12	PO2 PO3 PSO3
CO3	c) Make use of payroll procedures & compute idle and over time.	<i>Procedural</i>	Apply	08	PO1 PSO2 PSO1
CO4	d) Discuss the methods of allocation, apportionment & absorption of overheads.	<i>Conceptual</i>	Understand Apply	14	PO1 PSO1 PO2
CO5	e) Prepare cost sheet & discuss cost estimation for quotations.	<i>Procedural</i>	Apply	14	PO4 PO1 PSO2

CO Attainment
Direct Attainment of COs
Assessment Plan for CIE

CO	A1 (10)	A2 (10)	T1 (10)	T2 (10)
CO1	2	2	7	0
CO2	2	2	3	0
CO3	2	1	0	4
CO4	2	3	0	3
CO5	2	2	0	3

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	1.68/2	1.68/2	5.88/7	0	84
CO2	1.62/2	1.62/2	2.43/3	0	81
CO3	1.6/2	0.8/1	0	3.2/4	80
CO4	1.64/2	2.46/3	0	2.46/3	82
CO5	1.66/2	1.66/2	0	2.49/3	83

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 $0.4 * \text{CIE Cl. Ave}$ $+0.6 * \text{SEE Cl. Ave}$
CO1	84	42	58.8
CO2	81	42	57.6
CO3	80	42	57.2
CO4	82	42	58
CO5	83	42	58.4

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

CO	Target (Class Average)
CO1	62
CO2	59
CO3	58
CO4	60
CO5	61

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
CO1	58.8	62	3.2
CO2	57.6	59	1.4
CO3	57.2	58	.08
CO4	58	60	2
CO5	58.4	61	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	62	3.2	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO2	59	1.4	More Assignments to be given ,previous year question papers to be solved	
CO3	58	.08	More Assignments to be given ,previous year question papers to be solved	
CO4	60	2	More Assignments to be given ,previous year question papers to be solved	
CO5	61	2.6	More Assignments to be given ,previous year question papers to be solved	

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PO2 PSO2	08
CO2	PO2 PO3 PSO3	12
CO3	PO1 PSO2 PSO1	08
CO4	PO1 PSO1 PO2	14
CO5	PO4 PO1 PSO2	14

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
44out of 56=78% session are devoted to PO1	2
34out of 56=61% session are devoted to PO2	2
12out of 56=21% session are devoted to PO3	1
14out of 56=25% session are devoted to PO4	1
22out of 56=39% session are devoted to PSO1	1
30out of 56=54% session are devoted to PSO2	2
12 out of 56=21% 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	2	1	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO1 PO2 PSO2	58.8
CO2	PO2 PO3 PSO3	57.6
CO3	PO1 PSO2 PSO1	57.2
CO4	PO1 PSO1 PO2	58
CO5	PO4 PO1 PSO2	58.4

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	$2/3(58.8+57.2+58+58.4)/4 = 38.9\%$
PO2	$2/3(58.8+57.6+58)/3 = 38.9\%$
PO3	$1/3(57.6)/1 = 19\%$
PO4	$1/3(58.4)/1 = 19.2\%$
PSO1	$1/3(57.2+58)/2 = 19\%$
PSO2	$2/3(58.8+57.2+58.4)/3 = 38.9\%$
PSO3	$1/3(57.6)/1 = 19\%$

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	-	-	-	-	-	-	-	-	-	-	-	3s	1	-	-
Attainment	0.38	0.38	0.19	0.19	-	-	-	-	-	-	-	-	0.19	0.38	0.19	-	-

SEMESTER-IV

COURSE OUTCOME: ADVANCED CORPORATE ACCOUNTING

Subject Code: DCLS 401

	Course outcomes
	After completion of this module, students should be able to
CO1	Know the procedure of redemption of Preference Shares and Debentures.
CO2	Recognize the different methods of redemption of shares.
CO3	Articulate the fundamental concepts of company accounts- amalgamations, absorption & reconstruction.
CO4	.Understand the procedure and process of Internal reconstruction of companies
CO5	Analyze the process and procedure of liquidation of Companies

CO	Course Outcome	Knowledge category (Factual/ Conceptual/ Procedural/ Metacognitive)	Cognitive Level	No. of hours	POs/PSOs
CO1	a) Know the procedure of redemption of Preference Shares and Debentures.	Conceptual Procedural	Remember Understand	10	PO1 PSO1
CO2	b) Comprehend the different methods of Amalgamation and Acquisition of Companies	Conceptual	Remember Understand	10	PO2 PSO2
CO3	c) Understand the process of Internal reconstruction.	Procedural	Apply	14	PO1 PSO1
CO4	d) Prepare the liquidators Final statement of accounts.	Conceptual	Understand Apply	10	PO4 PSO2
CO5	e) Understand the process of Liquidation of Companies in India	Conceptual Procedural	Apply	12	PO4 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	3	2	5	0
CO3	2	1	0	4
CO4	1	3	0	3
CO5	2	2	0	3

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	1.9/2	1.9/2	4.75/5	0	95
CO2	2.79/3	1.86/2	4.65/5	0	93
CO3	1.84/2	0.92/1	0	3.68/4	92
CO4	0.91/1	2.73/3	0	2.73/3	91
CO5	1.88/2	1.88/2	0	2.82/3	94

Attainment of COs from SEE

CO	Class Average in SEE
CO1	31
CO2	31
CO3	31
CO4	31
CO5	31

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	95	31	56.6
CO2	93	31	55.8
CO3	92	31	55.4
CO4	91	31	55
CO5	94	31	56.2

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

CO	Target (Class Average)
CO1	60
CO2	57
CO3	58
CO4	56
CO5	59

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
CO1	56.6	60	3.4
CO2	55.8	57	1.2
CO3	55.4	58	2.6
CO4	55	56	1
CO5	56.2	59	2.8

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	60	3.4	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO2	57	1.2	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO3	58	2.6	More Assignments to be given ,previous year question papers to be solved	
CO4	56	1	More Assignments to be given ,previous year question papers to be solved	
CO5	59	2.8	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 PSO1	10
CO2	PO2 PSO2	10
CO3	PO1 PSO1	14
CO4	PO4 PSO2	10
CO5	PO4 PSO2	12

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
24out of 56=43% session are devoted to PO1	2
10out of 56=18% session are devoted to PO2	1
22out of 56=39% session are devoted to PO4	1
24out of 56=43% session are devoted to PSO1	2
32out of 56=57% 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	1	-	1	-	-	-	-	-	-	-	-	2	2	-	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO1 PSO1	56.6
CO2	PO2 PSO2	55.8
CO3	PO1 PSO1	55.4
CO4	PO4 PSO2	55
CO5	PO4 PSO2	56.2

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	$2/3(56.6+55.4)/2 = 37.52\%$
PO2	$1/3(55.8)/1 = 18.4\%$
PO4	$1/3(55+56.2)/2 = 18.34\%$
PSO1	$2/3(56.6+55.4)/2 = 37.52\%$
PSO2	$2/3(55.8+55+56.2)/3 = 37.2\%$

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	2	-	-	-
Attainment	0.37	0.18	-	0.18	-	-	-	-	-	-	-	-	0.37	0.37	-	-	-

COURSE OUTCOME: PURCHASING AND SUPPLY CHAIN MANAGEMENT
Subject Code: DCLS 402

	Course outcomes
	After completion of this module, students should be able to
CO1	Understand the purchasing and strategic sourcing procedures
CO2	Develop purchasing strategies for different organisations
CO3	Comprehend IT enabled purchase systems
CO4	Evaluate supplier relations and apply Supplier Performance criteria for different kinds of suppliers

CO	Course Outcome	Knowledge category (Factual/ Conceptual/ Procedural/ Metacognitive)	Cognitive Level	No. of hours	POs/PSOs
CO1	a) Understand the purchasing and strategic sourcing procedures	<i>Conceptual Procedural</i>	Remember Understand	12	PO1 PSO1
CO2	b) Develop purchasing strategies for different organisations	<i>Conceptual</i>	Remember Understand	12	PO2 PSO2
CO3	c) Comprehend IT enabled purchase systems	<i>Procedural</i>	Apply	10	PO1 PSO3
CO4	d) Evaluate supplier relations and apply Supplier Performance criteria for different kinds of suppliers	<i>Conceptual</i>	Understand Apply	12	PO2 PSO2
CO5	e) Apply tools and techniques of purchasing and supply chain	<i>Conceptual Procedural</i>	Apply	10	PO2 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	3	2	4	0
CO3	2	3	0	5
CO4	2	1	0	2
CO5	1	2	0	3

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	1.96/2	1.96/2	4.9/5	0	98
CO2	2.82/3	2.82/2	4.7/5	0	94
CO3	2.85/2	2.85/3	0	4.75/5	95
CO4	1.94/2	0.97/1	0	1.94/2	97
CO5	0.96/1	1.92/2	0	2.88/3	96

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 $0.4 * \text{CIE Cl. Ave} + 0.6 * \text{SEE Cl. Ave}$
CO1	98	58	74
CO2	94	58	72.4
CO3	95	58	72.8
CO4	97	58	73.6
CO5	96	58	73.2

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

CO	Target (Class Average)
CO1	77
CO2	74
CO3	73
CO4	75
CO5	76

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
CO1	74	77	3
CO2	72.4	74	1.6
CO3	72.8	73	0.2
CO4	73.6	75	1.4
CO5	73.2	76	2.8

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	77	3	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO2	74	1.6	More Assignments to be given ,previous year question papers to be solved	
CO3	73	0.2	More Assignments to be given ,previous year question papers to be solved	
CO4	75	1.4	More Assignments to be given ,previous year question papers to be solved	
CO5	76	2.8	More Assignments to be given ,previous year question papers to be solved	

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PSO1	12
CO2	PO2 PSO2	12
CO3	PO1 PSO3	10
CO4	PO2 PSO2	12
CO5	PO2 PSO2	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
34out of 56=60.7% session are devoted to PO2	2
12out of 56=21.4% session are devoted to PSO1	1
34out of 56=60.7% session are devoted to PSO2	2
10out 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	2	-	-	-	-	-	-	-	-	-	-	1	2	1	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO1 PSO1	74
CO2	PO2 PSO2	72.4
CO3	PO1 PSO3	72.8
CO4	PO2 PSO2	73.6
CO5	PO2 PSO2	73.2

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	$1/3(74+72.8)/2 = 24.22\%$
PO2	$2/3(72.4+73.6+73.2)/3 = 48.95\%$
PSO1	$1/3(74)/1 = 24.42\%$
PSO2	$2/3(72.4+73.6+73.2)/3 = 48.95\%$
PSO3	$1/3(72.8)/1 = 24.02\%$

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	1S	2	-	-	-	-	-	-	-	-	-	-	1	2	1	-	-
Attainment	0.24	0.48	-	-	-	-	-	-	-	-	-	-	0.24	0.48	0.24	-	-

COURSE OUTCOME: BUSINESS REGULATORY FRAMEWORK

Subject Code: DCLS 403

	Course outcomes
	After completion of this module, students should be able to
CO1	Comprehend the laws relating to Contracts and its application in business activities.
CO2	Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.
CO3	Understand the importance of Negotiable Instrument Act and its provisions relating to Cheque and other Negotiable Instruments.
CO4	Understand the significance of Consumer Protection Act and its features
CO5	Understand the need for Environment Protection.

CO	Course Outcome	Knowledge category (<i>Factual/ Conceptual/ Procedural/ Metacognitive</i>)	Cognitive Level	No. of hours	POs/PSOs
CO1	a) Comprehend the laws relating to Contracts and its application in business activities.	<i>Conceptual Procedural</i>	Remember Understand	16	PO1 PSO1
CO2	b) Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.	<i>Conceptual</i>	Remember Understand	12	PO2 PSO2
CO3	c) Understand the importance of Negotiable Instrument Act and its provisions relating to Cheque and other Negotiable Instruments.	<i>Procedural</i>	Apply	12	PO1 PSO1
CO4	d) Understand the significance of Consumer Protection Act and its features	<i>Conceptual</i>	Understand Apply	08	PO4 PSO2
CO5	e) Understand the need for Environment Protection.	<i>Conceptual Procedural</i>	Apply	08	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	1	2	0	5
CO4	3	2	0	2
CO5	2	2	0	3

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	1.7/2	1.7/2	4.25/5	0	85
CO3	0.86/1	1.72/2	0	4.3/5	86
CO4	2.52/3	1.68/2	0	1.68/2	84
CO5	1.74/2	1.74/2	0	2.61/3	87

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	88	39	58.6
CO2	85	39	57.4
CO3	86	39	57.8
CO4	84	39	57
CO5	87	39	58.2

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

CO	Target (Class Average)
CO1	61
CO2	59
CO3	58
CO4	60
CO5	62

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap CA- COA
CO1	58.6	61	2.4
CO2	57.4	59	1.6
CO3	57.8	60	2.2
CO4	57	58	1
CO5	58.2	62	3.8

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	61	2.4	More Assignments to be given ,previous year question papers to be solved ,tutorial classes	
CO2	59	1.6	More Assignments to be given ,previous year question papers to be solved	
CO3	60	2.2	More Assignments to be given ,previous year question papers to be solved	
CO4	58	1	More Assignments to be given ,previous year question papers to be solved	
CO5	62	3.8	More Assignments to be given ,previous year question papers to be solved	

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PSO1	16
CO2	PO2 PSO2	12
CO3	PO1 PSO1	12
CO4	PO4 PSO2	08
CO5	PO3 PSO2	08

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
12 out of 56=21.4% session are devoted to PO2	1
8 out of 56=14.2% session are devoted to PO3	1
8 out of 56=14.2% session are devoted to PO4	1
28 out of 56=50% session are devoted to PSO1	2
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	2	1	1	1	-	-	-	-	-	-	-	-	2	2	-	-	-

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO1 PSO1	58.6
CO2	PO2 PSO2	57.4
CO3	PO1 PSO1	57.8
CO4	PO4 PSO2	57
CO5	PO3 PSO2	58.2

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	$2/3(58.6+57.8)/2 = 38.9\%$
PO2	$1/3(57.4)/1 = 18.9\%$
PO3	$1/3(58.2)/1 = 19.2\%$
PO4	$1/3(57)/1 = 18.8\%$
PSO1	$2/3(58.6+57.8+)/2 = 38.9\%$
PSO2	$2/3(57.4+57+58.2)/3 = 38.5\%$

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	2	1	1	1	-	-	-	-	-	-	-	-	-	2	2	-	-
Attainment	0.38	0.18	0.19	0.18	-	-	-	-	-	-	-	-	-	0.38	0.38	-	-