

Department of Commerce
Course Outcome

Class: I Semester B.Com

Course: Corporate Administration

Credits: 3

Course Outcomes (Students will be able to):

- CO1: They will be familiar with the concepts of Joint Stock Companies, different types of companies and provisions of Companies Act 2013
- CO2: Understand the different Stages in the formation of the Companies with special emphasis on MOA, AOA and Prospectus
- CO3: Familiar with different Company Administrators, their roles and responsibilities in the Companies
- CO4: Gaining practical exposure on the Procedures to conduct the different types of corporate meetings
- CO5: They will be familiar with the Global Companies, MNC's, Transnational Companies

**Attainment of Outcomes
 Computation of CO Attainment**

	Course Outcome	Cognitive Level	Knowledge Category	Instructional Method	Assessment Method	Number of hours	POs/PSOs
CO1	Describe the types of companies along with highlights of companies act 2013	Understand	Conceptual	PPT , Lecture using chalk and talk	IA, Tests, Sem exams	12	PO4, PSO1, PSO4
CO2	Explain the Stages in the formation of the Companies with special emphasis on MOA and AOA	Understand	Conceptual	PPT , Lecture using chalk and talk, videos	IA, Tests, Sem exams	14	PO5, PO7, PSO1, PSO4
CO3	Explaining about the Company Administrators and their roles	Understand	Conceptual	PPT , Lecture using chalk and talk, videos	IA, Tests, Sem exams	18	PO1, PO5, PSO1, PSO4
CO4	Describe the types and Procedure of corporate meetings	Understand	Conceptual	PPT , Lecture using chalk and talk, videos	IA, Tests, Sem exams	8	PO1, PO5, PSO1, PSO4
CO5	Explain the Formation of Global Companies	Understand	Conceptual	PPT , Lecture using chalk and talk, videos	IA, Tests, Sem exams	4	PO4, PO6, PSO1, PSO4

CO Attainment

Assessment Plan for CIE

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

Attainment of COs from CIE

Class average in CIE

CO	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	85	90	89	88
CO2	87	86	82	85
CO3	80	88	84	84
CO4	89	83	89	87
CO5	86	91	90	89

Attainment of COs from SEE (from the BU result sheet)

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

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment 0.3 CIE Cl. Ave +0.7 SEE Cl. Ave
CO1	88	54	64
CO2	85	54	64
CO3	84	54	63
CO4	87	54	64
CO5	89	54	65

Setting CO Attainment Targets

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

CO	Target (Class Average)
CO1	68
CO2	65
CO3	67
CO4	68
CO5	70

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	64	68	4
CO2	64	65	1
CO3	63	67	4
CO4	64	68	4
CO5	65	70	5

Closure of the Quality Loop for COs: Proposed actions will require reworking of the total lesson plan

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	68	4	More assignment to be included in the schedule and more tests to be given	
CO2	65	1	More assignment to be included in the schedule and more tests to be given	
CO3	67	4	More assignment to be included in the schedule and more tests to be given	
CO4	68	4	More assignment to be included in the schedule and more tests to be given	
CO5	70	5	More assignment to be included in the schedule and more tests to be given	

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1,PO5, PSO1, PSO4	12
CO2	PO1,PO5, PSO1, PSO4	14
CO3	PO1,PO5, PSO1, PSO4	18
CO4	PO1,PO5, PSO1, PSO4	8
CO5	PO1,PO5, PSO1, PSO4	4
	Total	56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
56 OF 56 (100%) Sessions are devoted to PO1	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PO5	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PSO1	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PSO4	Mapping Strength is 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
CAD	3	0	0	0	3	0	0	0	0	0	0	0	3	0	0	3	0

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%)
CO1	PO1,PO5, PSO1, PSO4	64
CO2	PO1,PO5, PSO1, PSO4	64
CO3	PO1,PO5, PSO1, PSO4	63
CO4	PO1,PO5, PSO1, PSO4	64
CO5	PO1,PO5, PSO1, PSO4	65

PO and PSO Attainment

PO/PSO	Attainment (%)
PO1	$(3/3) \times (64+64+63+64+65)/5 = 64.0\%$
PO5	$(3/3) \times (64+64+63+64+65)/5 = 64.0\%$
PSO1	$(3/3) \times (64+64+63+64+65)/5 = 64.0\%$
PSO4	$(3/3) \times (64+64+63+64+65)/5 = 64.0\%$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CAD	3	0	0	0	3	0	0	0	0	0	0	0	3	0	0	3	0
Attainment	0.64	-	-	-	0.64	-	-	-	-	-	-	-	0.64	-	-	0.64	-

**Department of Commerce
Course Outcome**

**I SEM B.COM
FINANCIAL ACCOUNTING**

Course Outcomes: Students will be able to

CO1: Understand the basic concepts of accounting

CO2: Apply how to convert single entry to double entry

CO3: Explain the concept of hire purchase system and computation of interest, cash price.

CO4: Explain the application of royalty and procedure for preparing royalty table and accounts

CO5: Application of sale of partnership in to a limited company

**Attainment of Outcomes
 Computation of CO Attainment**

Course: Financial Accounting

Credits: 2

CO	Course Outcome	Knowledge category	Cognitive Level	No. of hours	POs/PSOs
CO1	Understand the basic concepts of accounting	Conceptual	Remember	08	PSO1, PSO2, PSO3, PO1
CO2	Apply how to convert single entry to double entry	Procedural	Remember and Calculate	12	PSO1, PSO2, PSO3, PSO4 PO1
CO3	Explain the concept of hire purchase system and computation of interest, cash price.	Procedural	Analyse and Calculate	12	PSO1, PSO2, PSO3, PSO4 PO1
CO4	Explain the application of royalty and procedure for preparing royalty table and accounts	Procedural	Apply Analyse and calculate	12	PSO1, PSO2, PSO3, PSO4 PO1
CO5	Application of sale of partnership in to a limited company	Procedural	Apply and analyse	12	PSO1, PSO2, PSO3, PSO4 PO1

Assessment Plan for CIE

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

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.8/2	4/5	1/1	85
CO2	1.5/2	5.0/5	1.6/2	90
CO3	1.8/2	0	2/2	95
CO4	1.75/2	0	3/3	95
CO5	1.8/2	0	2/2	95

Attainment of COs from SEE (from the BU result sheet)

CO	Class Average in SEE
CO1	72
CO2	72
CO3	72
CO4	72
CO5	72

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment 0.3 CIE Cl. Ave +0.7 SEE Cl. Ave
CO1	85	72	76
CO2	90	72	77
CO3	95	72	79
CO4	95	72	79

CO5	95	72	79
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Targets: Targets are set for each CO of a course separately as

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

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	76	77	1
CO2	77	77	0
CO3	79	77	-2
CO4	79	77	-2
CO5	79	77	-2

Closure of the Quality Loop for COs: Proposed actions will require reworking of the total lesson plan

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	77	1	More assignment to be included in the schedule	
CO2	77	0	More illustrations to be solved and more assignments to be given	
CO3	77	-2	Result is good	82
CO4	77	-2	Result is good	82
CO5	77	-2	Result is good	82

Sample CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PSO1, PSO2, PSO3, PO1	08



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CO2	PSO1, PSO2, PSO3, PSO4 PO1	12
CO3	PSO1, PSO2, PSO3, PSO4 PO1	12
CO4	PSO1, PSO2, PSO3, PSO4 PO1	12
CO5	PSO1, PSO2, PSO3, PSO4 PO1	12
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
56 OF 56 (100%) Sessions are devoted to PO1	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PSO1	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PSO2	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PSO3	Mapping Strength is 3
48 OF 56 (85.7%) Sessions are devoted to PSO4	Mapping Strength is 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
Financial Accounting	3	0	0	0	0	0	0	0	0	0	0	0	3	3	3	3	0

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%)
CO1	PSO1, PSO2, PSO3, PO1	76
CO2	PSO1, PSO2, PSO3, PSO4 PO1	77
CO3	PSO1, PSO2, PSO3, PSO4 PO1	79
CO4	PSO1, PSO2, PSO3, PSO4 PO1	79
CO5	PSO1, PSO2, PSO3, PSO4 PO1	79

PO and PSO Attainment

PO/PSO	Attainment (%)
PO1	$(3/3) \times (76+77+79+79+79)/5 = 78\%$
PSO1	$(3/3) \times (76+77+79+79+79)/5 = 78\%$
PSO2	$(3/3) \times (76+77+79+79+79)/5 = 78\%$
PSO3	$(3/3) \times (76+77+79+79+79)/5 = 78\%$
PSO4	$(3/3) \times (76+77+79+79)/4 = 78\%$

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
Financial Accounting	3	0	0	0	0	0	0	0	0	0	0	0	3	3	3	3	0
Attainment	.78	-	-	-	-	-	-	-	-	-	-	-	.78	.78	.78	.78	0

Department of Commerce
Course Outcome

I SEM B.COM

INDIAN FINANCIAL SYSTEM

OUTCOMES: Students will be able to

CO1: Understand the different aspects of the Financial System, such as Financial Markets, Functions and Significance of Primary Market, Secondary Market, Capital Market, & Money Market

CO2: Understand the objectives & functions of Banking and Non-Banking Financial Institutions. Such as IDBI, SFCs, SIDCs, LIC, EXIM Bank. Mutual Funds

CO3: Understand the functions and investment policies of commercial banks in India.

CO4: Understand the role, objectives, and functions of RBI and SEBI

CO5: Understand the meaning, features, and importance of financial services such as factoring, leasing, venture capital, Consumer finance – housing & vehicle finance.

**Attainment of Outcomes
 Computation of CO Attainment**

Course: Indian Financial System

Credits: 3

	Course Outcome	Cognitive Level	Knowledge Category	Instructional Method	Assessment Method	Number of hours	POs/PSOs
CO1	Understand the different aspects of the Financial System, such as Financial Markets, Functions and Significance of Primary Market, Secondary Market, Capital Market, & Money Market	Understand	Conceptual	PPT, Lecture using chalk and talk	IA, Tests, Sem exams	12	PO4, PSO1, PSO4
CO2	Understand the objectives & functions of Banking and Non-Banking Financial Institutions. Such as IDBI, SFCs, SIDCs, LIC, EXIM Bank. Mutual Funds	Understand	Conceptual	PPT, Lecture using chalk and talk, videos	IA, Tests, Sem exams	14	PO5, PO7, PSO1, PSO4
CO3	Understand the functions and investment policies of commercial banks in India.	Understand	Conceptual	PPT, Lecture using chalk and talk, videos	IA, Tests, Sem exams	10	PO1, PO5, PSO1, PSO4
CO4	Understand the role, objectives, and functions of RBI and SEBI	Understand	Conceptual	PPT, Lecture using chalk and talk, videos	IA, Tests, Sem exams	10	PO1, PO5, PSO1, PSO4
CO5	Understand the meaning, features, and	Understand	Conceptual	PPT, Lecture using chalk and talk,	IA, Tests, Sem exams	10	PO4, PO6, PSO1,



importance of financial services such as factoring, leasing, venture capital, Consumer finance – housing & vehicle finance.				videos			PSO4
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CO Attainment

Direct Attainment of COs

Assessment Plan for CIE

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

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 (10)	T1 (10)	T2 (10)	CIE Class Average (%)
CO1	1.6	4	1.6	80
CO2	1.68	4.2	1.68	84
CO3	1.6	0	1.6	80
CO4	1.72	0	1.72	86
CO5	1.64	0	1.64	82

Attainment of COs from SEE (from the BU result sheet)

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

Computation of CO Direct Attainment in the course:

CO	CIE	SEE	Direct CO Attainment
	(Cl. Ave)	(Cl. Ave)	$0.3 \times \text{CIE Cl. Ave} + 0.7 \times \text{SEE Cl. Ave}$
CO1	80	63	68
CO2	84	63	69
CO3	80	63	68
CO4	86	63	70
CO5	82	63	69

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

CO	Target (Class Average)
CO1	70
CO2	70
CO3	73
CO4	73
CO5	74

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	68	70	2
CO2	69	70	1
CO3	68	73	5
CO4	70	73	3
CO5	69	74	5

Closure of the Quality Loop for COs: Proposed actions will require reworking of the total lesson plan

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	70	2	More assignment to be included in the schedule and more tests to be given	
CO2	70	1	More assignment to be included in the schedule and more tests to be given	
CO3	73	5	More assignment to be included in the schedule and more tests to be given	
CO4	73	3	More assignment to be included in the schedule and more tests to be given	
CO5	74	5	More assignment to be included in the schedule and more tests to be given	



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Sample CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1,PO5, PSO1, PSO4	12
CO2	PO1,PO5, PSO1, PSO4	14
CO3	PO1,PO5, PSO1, PSO4	10
CO4	PO1,PO5, PSO1, PSO4	10
CO5	PO1,PO5, PSO1, PSO4	10
	Total	56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
56 OF 56 (100%) Sessions are devoted to PO1	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PO5	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PSO1	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PSO4	Mapping Strength is 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
CAD	3	0	0	0	3	0	0	0	0	0	0	0	3	0	0	3	0

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%age)
CO1	PO1,PO5, PSO1, PSO4	68
CO2	PO1,PO5, PSO1, PSO4	69
CO3	PO1,PO5, PSO1, PSO4	68
CO4	PO1,PO5, PSO1, PSO4	70
CO5	PO1,PO5, PSO1, PSO4	69

PO and PSO Attainment

PO/PSO	Attainment (%)
PO1	$(3/3) \times (68+69+68+70+69)/5 = 68.8\%$
PO5	$(3/3) \times (68+69+68+70+69)/5 = 68.8\%$
PSO1	$(3/3) \times (68+69+68+70+69)/5 = 68.8\%$
PSO4	$(3/3) \times (68+69+68+70+69)/5 = 68.8\%$

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
CAD	3	0	0	0	3	0	0	0	0	0	0	0	3	0	0	3	0
Attainment	0.69	-	-	-	0.69	-	-	-	-	-	-	-	0.69	-	-	0.69	-

**\Department of Commerce
Course Outcome**

**II SEM B.COM
RETAIL MANAGMENT**

Course Outcomes:Students will be able to

CO1: Understandthe basic concepts of Management

CO2: To understand consumer behaviour in retail business

CO3: To understand the retail business operations .

CO4: Explain the students about marketing mix and elements of retail marketing

CO5: Impact of IT in Retailing

**Attainment of Outcomes
 Computation of CO Attainment**

Course: Retail Management

Credits: 2

CO	Course Outcome	Knowledge category	Cognitive Level	No. of hours	POs/PSOs
CO1	Understand the basic concepts of Management	Conceptual	Remember	10	PSO1, PSO2, PSO3, PO1
CO2	Apply To understand consumer behaviour in retail business	Conceptual	Remember	12	PSO1, PSO2, PSO3, PSO4 PO1
CO3	Explain understand the retail business operations	Conceptual 1	Remember	10	PSO1, PSO2, PSO3, PSO4 PO1
CO4	Explain the students about marketing mix and elements of retail marketing	Conceptual	Remember	16	PSO1, PSO2, PSO3, PSO4 PO1
CO5	Application of Impact of IT in Retailing	Conceptual	Remember	08	PSO1, PSO2, PSO3, PSO4 PO1



Assessment Plan for CIE

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

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.8/2	4/5	1/1	85
CO2	1.5/2	5.0/5	1.6/2	90
CO3	1.8/2	0	2/2	95
CO4	1.5/2	0	3/3	90
CO5	1.8/2	0	1.8/2	90

Attainment of COs from SEE (from the BU result sheet)

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

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment 0.3 CIE Cl. Ave +0.7 SEE Cl. Ave
CO1	85	69	73.8
CO2	90	69	75.3
CO3	95	69	76.8
CO4	90	69	75.3

CO5	90	69	75.3
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Targets: Targets are set for each CO of a course separately as

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

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	73.8	77	3.2
CO2	75.3	77	1.7
CO3	76.8	77	0.2
CO4	75.3	77	1.7
CO5	75.3	77	1.7

Closure of the Quality Loop for COs: Proposed actions will require reworking of the total lesson plan

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	77	3.2	More assignment to be included in the schedule	
CO2	77	1.7	More illustrations to be solved and more assignments to be given	
CO3	77	0.2	Result is good	
CO4	77	1.7	Assignment to be included	
CO5	77	1.7	Better understanding concepts and case studies to be used	

Sample CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PSO1, PSO2, PSO3, PO1	10



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CO2	PSO1, PSO2, PSO3, PSO4 PO1	12
CO3	PSO1, PSO2, PSO3, PSO4 PO1	10
CO4	PSO1, PSO2, PSO3, PSO4 PO1	16
CO5	PSO1, PSO2, PSO3, PSO4 PO1	08
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
56 OF 56 (100%) Sessions are devoted to PO1	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PSO1	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PSO2	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PSO3	Mapping Strength is 3
48 OF 56 (85.7%) Sessions are devoted to PSO4	Mapping Strength is 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
Retail Management	3	0	0	0	0	0	0	0	0	0	0	0	3	3	3	3	0



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NURTURING VALUES AND EXCELLENCE

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%)
CO1	PSO1, PSO2, PSO3, PO1	73.8
CO2	PSO1, PSO2, PSO3, PSO4 PO1	75.3
CO3	PSO1, PSO2, PSO3, PSO4 PO1	76.8
CO4	PSO1, PSO2, PSO3, PSO4 PO1	75.3
CO5	PSO1, PSO2, PSO3, PSO4 PO1	75.3

PO and PSO Attainment

PO/PSO	Attainment (%)
PO1	$(3/3) \times (73.8+75.3+76.8+75.3+75.3+75.3)/5=75.3$
PSO1	$(3/3) \times (73.8+75.3+76.8+75.3+75.3+75.3)/5=75.3$
PSO2	$(3/3) \times (73.8+75.3+76.8+75.3+75.3+75.3)/5=75.3$
PSO3	$(3/3) \times (73.8+75.3+76.8+75.3+75.3+75.3)/5=75.3$
PSO4	$(3/3) \times (73.8+75.3+76.8+75.3+75.3+75.3)/5=75.3$

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
Retail Management	3	0	0	0	0	0	0	0	0	0	0	0	3	3	3	3	0
Attainment	.75	-	-	-	-	-	-	-	-	-	-	-	.75	.75	.75	.75	0

Department of Commerce
Course Outcome

II SEM B.COM

ADVANCED FINANCIAL ACCOUNTING

OUTCOMES: Students will be able to

CO1: Computation of the actual loss incurred by business due to fire accident and calculating the amount of claim.

CO2: Computation the profit and or loss in case of consignment of goods for consignor and consignee.

CO3: Computation of the profit and or loss of joint venture by using two different methods.

CO4: Computation of the profit and loss of dependent Branch in the books of head office under cost price and invoice price.

CO5: Computation of departmental profit and loss of an organization in columnar form.



Attainment of Outcomes Computation of CO Attainment

Course: Advanced Financial Accounting

Credits: 2

CO	Course Outcome	Knowledge category	Cognitive Level	No. of hours	POs/PSOs
CO1	Computation of the actual loss incurred by business due to fire accident and calculating the amount of claim.	Procedural	Analysis and Calculation	12	PO1, PSO2, PSO3,
CO2	Computation the profit and or loss in case of consignment of goods for consignor and consignee.	Procedural	Analysis and Calculation	12	PO1, PSO2, PSO3,
CO3	Computation of the profit and or loss of joint venture by using two different methods.	Procedural	Analysis and Calculation	12	PO1, PSO2, PSO3,
CO4	Computation of the profit and loss of dependent Branch in the books of head office under cost price and invoice price.	Procedural	Analysis and Calculation	10	PO1, PSO2, PSO3,
CO5	Computation of departmental profit and loss of an organization in columnar form.	Procedural	Analysis and Calculation	10	PO1, PSO2, PSO3,



Direct Attainment of COs

Assessment Plan for CIE

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

Attainment of COs from CIE

Class average in CIE

CO	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.75/2	0	1/1	92
CO2	2/2	3.5/4	2/2	94
CO3	1.8/2	6/6	2/2	98
CO4	1.8/2	0	3/3	96
CO5	1.6/2	0	2/2	90

Attainment of COs from SEE

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

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment 0.3 CIE Cl. Ave +0.7 SEE Cl. Ave
CO1	92	62	71
CO2	94	62	71.6
CO3	98	62	72.8
CO4	96	62	72.2
CO5	90	62	70.4



Setting CO Attainment Targets.

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

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	71	72	1
CO2	71.6	72	0.4
CO3	72.8	72	(0.8)
CO4	72.2	72	(0.2)
CO5	70.4	72	1.6

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	72	1	More assignments have to be given	
CO2	72	0.4	More problems have to be solved	
CO3	72	(0.8)	Result is good	75
CO4	72	(0.2)	Result is good	75
CO5	72	1.6	More illustrations to be solved and more assignments to be given	

CO-PO/PSO Mappings

	Pos	Class Sessions
CO1	PO1, PSO2, PSO3	12
CO2	PO1, PSO2, PSO3	12
CO3	PO1, PSO2, PSO3	12
CO4	PO1, PSO2, PSO3	10
CO5	PO1, PSO2, PSO3	10
56		



Course – PO/PSO Mapping Strength

56 OF 56 (100%) Sessions are devoted to PO1	Mapping Strength is 3
56OF 56 (100%) Sessions are devoted to PSO2	Mapping Strength is 3
56OF 56 (100%) Sessions are devoted to PSO3	Mapping Strength is 3

Course-POs/PSO Mapping

Course	POs										PSOs					
	1	2	3	4	5	6	7					1	2	3	4	5
AFA	3	0	0	0	0	0	0					0	3	3	0	0

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO1, PSO2, PSO3	71
CO2	PO1, PSO2, PSO3	71.6
CO3	PO1, PSO2, PSO3	72.8
CO4	PO1, PSO2, PSO3	72.2
CO5	PO1, PSO2, PSO3	70.4

PO and PSO Attainment

PO/PSO	Attainment (%)
PO1	$(3/3) \times (71+71.6+72.8+72.2+70.4)/5 = 71.6$
PSO2	$(3/3) \times (71+71.6+72.8+72.2+70.4)/5 = 71.6$
PSO3	$(3/3) \times (71+71.6+72.8+72.2+70.4)/5 = 71.6$



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Attainment of POs and PSOs

Course	POs											PSOs				
	1	2	3	4	5	6	7					1	2	3	4	5
AFA	3	0	0	0	0	0	0					0	3	3	0	0
Attainment	.716												.716	.716		

ST. CLARET COLLEGE
Department of Commerce
Course Outcome

II SEM B.COM

BANKING LAW AND OPERATION

OUTCOMES: Students will be able to

CO1: Understand the different types of Negotiable instruments

CO2: Explain and understand the banker and its customer's relationship

CO3: Understand the different types of banks and lending operations of the banks

CO4: Understand the different types of bank customers

CO5: Explain latest innovations in banking sector



Attainment of Outcomes Computation of CO Attainment

Course: Banking law and operation

Credits: 3

Co	Course Outcome	Cognitive level	Knowledge category	No of (Hrs)	POs/PSOs
CO 1	Understand the different types of Negotiable instruments	Understand	Conceptual	10	PO1, PSO1, PSO3
CO2	Explain the relationship between the bank and its customer	Understand	Conceptual	10	PO1, PSO1, PSO2
CO3	Explaining the different types of Banks and lending operations of banks.	Understand	Conceptual	18	PO1, PSO1, PSO2
CO4	Describe the different types of bank customers	Understand	Conceptual	12	PO1, PSO1
CO5	Explain the latest banking innovation.	Understand	Conceptual	6	PO1, PSO1
Total Hours of instruction:		56			

Assessment Plan for CIE

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

Attainment of COs from CIE

Class average in CIE

CO	A1 (10)	T1 (10)	T2 (10)	CIE Class Average (%)
CO1	1.6	0.8	0.8	80
CO2	1.8	2.7	2.7	90
CO3	1.8	5.4	2.7	90
CO4	1.8	0	1.8	90
CO5	1.6	0	0.8	80



Attainment of COs from SEE

CO	Class Average in SEE
CO1	64
CO2	64
CO3	64
CO4	64
CO5	64

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	80	64	69
CO2	90	64	72
CO3	90	64	72
CO4	90	64	72
CO5	80	64	69

Setting CO Attainment Targets

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

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	69	70	1
CO2	72	70	(2)
CO3	72	72	-
CO4	72	72	-
CO5	69	72	3



Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	70	1	Video presentations to be included in the chapter	
CO2	70	(2)		70.5
CO3	72	-		
CO4	72	-		
CO5	72	3	More examples to be given during lecture sessions	

Sample CO-PO/PSO Mappings

	Pos	Class Sessions
CO1	PO1, PSO1, PSO3	10
CO2	PO1, PSO1, PSO2	10
CO3	PO1, PSO1, PSO2	18
CO4	PO1, PSO1	12
CO5	PO1, PSO1	6
56		

Course – PO/PSO Mapping Strength

56 OF 56 (100%) Sessions are devoted to PO1	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PSO1	Mapping Strength is 3
28 OF 56 (50%) Sessions are devoted to PSO2	Mapping Strength is 3
10 OF 56 (18%) Sessions are devoted to PSO3	Mapping Strength is 1



Course-POs/PSO Mapping

Course	POs										PSOs					
	1	2	3	4	5	6	7					1	2	3	4	5
BLO	3	0	0	0	0	0	0					3	3	1	0	0

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO1, PSO1, PSO3	69
CO2	PO1, PSO1, PSO2	72
CO3	PO1, PSO1, PSO2	72
CO4	PO1, PSO1	72
CO5	PO1, PSO1	69

PO and PSO Attainment

PO/PSO	Attainment (%)
PO1	$(3/3) \times (69+72+72+72+69)/5 = 70.8$
PSO1	$(3/3) \times (69+72+72+72+69)/5 = 70.8$
PSO2	$(2/3) \times (72+72)/2 = 48$
PSO3	$(1/3) \times (69)/1 = 23$

Attainment of POs and PSOs

Course	POs										PSOs					
	1	2	3	4	5	6	7					1	2	3	4	5
BLO	3	0	0	0	0	0	0					3	2	1	0	0
Attainment	.71	-	-	-	-	-	-					.71	.48	.23	-	-

Department of Commerce
Course Outcome
II SEM B.COM
RETAIL MANAGEMENT

OUTCOMES: Students will be able to

CO1: Describe In detail about various functions and types of retail business

CO2: Explain about the consumer behaviour and its implementation in retail business

CO3: Explain about the retail operations the different factors

CO4: Explain in detail about Retail marketing MIX and its various elements

CO5: Describe the various impact of information Technology in retailing and use of EDL,RFID,legal social and Ethical issues in Retailing



Attainment of Outcomes Computation of CO Attainment

Course: Retail Management

Credits: 3

CO	Course Outcome	CL	KC	Instructi onal method	Assessm ent method	Numbe r of hours	PSO	PO
CO1	Describe In detail about various functions and types of retail business	Understand	Conceptual	P.P.T	Class test Assignm ent	10 Hours	PSO1 PSO5	PO1 PO2 PO5 PO7
CO2	Explain about the consumer behaviour and its implementation in retail business	Understand	Conceptual	P.P.T	Student presentat ion	12 Hours	PSO1 PSO5	PO1 PO2 PO5 PO7
CO3	Explain about the retail operations the different factors	Understand	Conceptual	P.P.T , Video	Class test Case Study	10 Hours	PSO1 PSO5	PO1 PO3 PO5 PO6
CO4	Explain in detail about Retail marketing MIX and	Understand	Conceptual	PPT	Assignm ent	16Hour s	PSO1 PSO5	PO1 PO2 PO5 PO6



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	its various elements							
CO5	Describe the various impact of information Technology in retailing and use of EDL,RFID,legal, social and Ethical issues in Retailing	Understand	Conceptual	P.P.T		8Hours	PSO1 PSO5	PO1 PO2 PO3 PO

Direct Attainment of COs

Assessment Plan for CIE			
CO	A1	T1	T2
	(10)	(10)	(10)
CO1	2	5	2
CO2	2	5	2
CO3	2	0	2
CO4	2	0	2
CO5	2	0	2

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1	T1	T2	CIE Class Average (%)
	(10)	(10)	(10)	
CO1	89	86	86	87
CO2	90	86	88	88
CO3	88	92	96	92
CO4	92	92	86	90
CO5	94	90	92	92



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Attainment of COs from SEE

CO	Class Average in SEE (%)
CO1	60
CO2	60
CO3	60
CO4	60
CO5	60

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	87	60	68
CO2	88	60	68
CO3	92	60	70
CO4	90	60	69
CO5	92	60	70

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

CO	Target
CO1	65
CO2	65
CO3	65
CO4	65
CO5	65

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO Attainment Gap
CO1	68	65	-3
CO2	68	65	-3
CO3	70	65	-5
CO4	69	65	-4
CO5	70	65	-5



Closure of the Quality Loop for COs

CO	Target	CO Attainment Gap	Action Proposed to Bridge the Gap	Modification of Target to be Achieved
CO1	65	-3		68
CO2	65	-3		68
CO3	65	-5		70
CO4	65	-4		69
CO5	65	-5		70

CO - PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PSO1,PSO5,PO1,PO2,PO5,PO7	10
CO2	PSO1,PSO5,PO1,PO2,PO5,PO7	12
CO3	PSO1,PSO5,PO1,PO2,PO5,PO7	10
CO4	PSO1,PSO5,PO1,PO2,PO5,PO7	16
CO5	PSO1,PSO5,PO1,PO2,PO5,PO7	8
		56

Course - PO/PSO Mapping Strength

Sessions Devoted to Each PO/PSO	Percentage (%)	Mapping Strength
56 OF 56 Sessions are devoted to PSO1	100	3
56 OF 56 Sessions are devoted to PSO5	100	3
56 OF 56 Sessions are devoted to PO1	100	3
56 OF 56 Sessions are devoted to PO2	100	3
56 OF 56 Sessions are devoted to PO5	100	3



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56 OF 56 Sessions are devoted to PO7	100	3
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Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
RM	3	3	0	0	3	0	3	0	0	0	0	0	3	0	0	3	0

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PSO1,PSO5,PO1,PO2,PO5,PO7	68
CO2	PSO1,PSO5,PO1,PO2,PO5,PO7	68
CO3	PSO1,PSO5,PO1,PO2,PO5,PO7	70
CO4	PSO1,PSO5,PO1,PO2,PO5,PO7	69
CO5	PSO1,PSO5,PO1,PO2,PO5,PO7	70

PO and PSO Attainment

PO/PSO	Attainment (%)
PSO1	$(3/3) \times (68+68+70+69+70)/5=69\%$
PSO5	$(3/3) \times (68+68+70+69+70)/5=69\%$
PO1	$(3/3) \times (68+68+70+69+70)/5=69\%$
PO2	$(3/3) \times (68+68+70+69+70)/5=69\%$
PO5	$(3/3) \times (68+68+70+69+70)/5=69\%$
P07	$(3/3) \times (68+68+70+69+70)/5=69\%$



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NURTURING VALUES AND EXCELLENCE

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
RM	3	3	0	0	3	0	3	0	0	0	0	0	3	0	0	0	5
Attainment	.66	.69	-	-	.69	-	.69	-	-	-	-	-	.69				.69



Department of Commerce
Course Outcome

III SEM B.COM

PUBLIC RELATIONS AND CORPORATE COMMUNICATION

Outcomes :Students will be able to

CO1:Understand different types of attitudes and measures to overcome negative attitude

CO2:Understand how to set goals based on SMART goals and how to manage time

CO3: Summarize process of communication, body language, presentation skills and preparing for interviews

**Attainment of Outcomes
 Computation of CO Attainment**

Course: PRCC

Credits: 3

	Course Outcome	CL	KC	PO/PSO's	Instruction method	Assessment method	Tutorial (Hrs)
CO1	Explain different types of Attitudes, and measures to overcome negative attitude, enhance interpersonal relationships and emotional intelligence	Understand	Conceptual	PO1, PO2, PO3, PO5, PO7, PSO4, PSO5	PPT, Videos, Case study	Assignments, Presentations, Discussions	10
CO2	Describe vision , goal setting and time management	Understand	Conceptual	PO1, PO2, PO5, PO7, PSO1	PPT, Role plays, activities	Assignments, Presentations, Discussions	06
CO3	Describe importance and elements of creativity, methods to enhance creativity	Understand	Conceptual	PO1, PO2, PO5, PO7, PSO4	PPT, Videos, activities	Assignments, Presentations, Discussions	10
CO4	Summarize process of communication, body language, presentation skills and preparing for interviews	Understand	Conceptual	PO1, PO2, PO3, PO5, PO7, PSO5	PPT, Videos, Activities	Assignments, Presentations, Discussions	10
CO5	Describe Career Planning	Understand	Conceptual	PO1, PO2, PO5, PO6, PO7, PSO3	PPT, Videos, Live examples, activities	Assignments, Presentations, Discussions	06
Total no of hours							42hrs



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NURTURING VALUES AND EXCELLENCE

Assessment Plan for CIE

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

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.5/2	4/5	2.3/3	78.00
CO2	2/2	4/5	1.4/3	82.22
CO3	1.5/2	0	2/3	70.00
CO4	1.5/2	0	1/1	83.33
CO5	1.25/2	0	1/1	75.00

Attainment of COs from SEE (from the BU result sheet)

CO	Class Average in SEE
CO1	59
CO2	59
CO3	59
CO4	59
CO5	59

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment 0.3 CIE Cl. Ave +0.7 SEE Cl. Ave
CO1	78.00	59	64.70
CO2	82.22	59	65.97

CO3	70.00	59	62.30
CO4	83.33	59	66.30
CO5	75.00	59	63.80

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

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

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	64.70	65	0.30
CO2	65.97	65	-0.97
CO3	62.30	60	-2.30
CO4	66.30	65	-1.30
CO5	63.80	65	1.20

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	65	0.3	More assignments to be given	
CO2	65	-0.966		65.966
CO3	60	-2.3		62.3
CO4	65	-1.299		66.299
CO5	65	1.2	More assignment and PPTs to be included in the schedule	58.90

Sample CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1, PO2, PO3, PO5, PO7, PSO4, PSO5	10
CO2	PO1, PO2, PO5, PO7, PSO1.	06
CO3	PO1, PO2, PO5, PO7, PSO4.	10
CO4	PO1, PO2, PO3, PO5, PO7, PSO5.	10
CO5	PO1, PO2, PO5, PO6, PO7, PSO3	06
		42

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
42 OF 42 (100%) Sessions are devoted to PO1	Mapping Strength is 3
42 OF 42 (100%) Sessions are devoted to PO2	Mapping Strength is 3
20 OF 42 (48%) Sessions are devoted to PO3	Mapping Strength is 3
42 OF 42 (100%) Sessions are devoted to PO5	Mapping Strength is 3
6 OF 42 (14%) Sessions are devoted to PO6	Mapping Strength is 1
42 OF 42 (100%) Sessions are devoted to PO7	Mapping Strength is 3
6 OF 42 (14%) Sessions are devoted to PSO1	Mapping Strength is 1
6 OF 42 (14%) Sessions are devoted to PSO3	Mapping Strength is 1
20 OF 42 (48%) Sessions are devoted to PSO4	Mapping Strength is 3

20 OF 42 (48%) Sessions are devoted to PSO5	Mapping Strength is 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
PRCC	3	3	3	0	3	1	3	0	0	0	0	0	1	0	1	3	3

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO1, PO2, PO3, PO5, PO7, PSO4, PSO5	64.70
CO2	PO1, PO2, PO5, PO7, PSO1.	65.97
CO3	PO1, PO2, PO5, PO7, PSO4.	62.30
CO4	PO1, PO2, PO3, PO5, PO7, PSO5.	66.30
CO5	PO1, PO2, PO5, PO6, PO7, PSO3	63.80

PO and PSO Attainment

PO/PSO	Attainment (%)
PO1	$(3/3) \times (64.70+65.97+62.30+66.30+63.80)/5 = 64.61\%$
PO2	$(3/3) \times (64.70+65.97+62.30+66.30+63.80)/5 = 64.61\%$
PO3	$(3/3) \times (64.70+66.30)/2 = 65.50\%$
PO5	$(3/3) \times (64.70+65.97+62.30+66.30+63.80)/5 = 64.61\%$
PO6	$(1/3) \times (63.80)/1 = 64.13\%$
PO7	$(3/3) \times (64.70+65.97+62.30+66.30+63.80)/5 = 64.61\%$
PSO1	$(1/3) \times (65.97)/1 = 66.33\%$

PSO3	$(1/3) \times (63.80)/1 = 64.13\%$
PSO4	$(3/3) \times (64.70+62.30)/2 = 63.5\%$
PSO5	$(3/3) \times (64.70+66.30)/2 = 65.50\%$

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
PRCC	3	3	3	0	3	1	3	0	0	0	0	0	1	0	1	3	3
Attainment	.65	.65	.66	-	.65	.64	.65	-	-	-	-	-	.66	-	.64	.6	.66

Department of Commerce
Course Outcome

IV SEM B.COM

PRINCIPLES OF EVENT MANAGEMENT

OUTCOMES: Students will be able to

CO1: Understand the concept and importance of Event Management.

CO2: Understand the general and legal policies and procedure for conducting an Event.

CO3: Design the Plan for Conducting an Event, Prepare the budget and describe the roles and responsibilities of event managers.

CO4: Explain the role of public relations and media in connection with event management

CO5: Design a blueprint, budget and describe the need for safety of guests, participants and need for entertainment in corporate events

**Attainment of Outcomes
 Computation of CO Attainment**

Course: PEM

Credits: 2

CO	Course Outcome	Knowledge category	Cognitive Level	No. of hours	POs/PSOs
CO1	Understand the concept and importance of Event Management.	Conceptual	Understand	12	PO2,PO3,PO5,PO6 PSO4, PSO5
CO2	Understand the general and legal policies and procedure for conducting an Event	Conceptual	Understand,	12	PO2,PO3,PO5,PO6 PSO4, PSO5
CO3	Design the Plan for Conducting an Event, Prepare the budget and describe the roles and responsibilities of event managers.	Conceptual & Procedure	Understand, Apply and create	12	PO2,PO3,PO5,PO6 PSO4, PSO5
CO4	Explain the role of public relations and media in connection with event management	Conceptual	Understand	10	PO2,PO3,PO5,PO6 PSO4, PSO5



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CO5	Design a blueprint, budget and describe the need for safety of guests, participants and need for entertainment in corporate events	Conceptual, Procedural	Understand, create	10	PO2,PO3,PO5,PO6 PSO4, PSO5
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Assessment Plan for CIE

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

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.5/2	2/3	1/1	56.25
CO2	1.5/2	$\frac{3}{4}$	2/2	81.25
CO3	1.5/2	2./3	2/2	78.57
CO4	$\frac{1}{2}$	0	2/2	75.00

CO5	2/2	0	.75/1	91.67
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Attainment of COs from SEE (from the BU result sheet)

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 CIE Cl. Ave +0.7 SEE Cl. Ave
CO1	56.25	65	62.38
CO2	81.25	65	69.88
CO3	78.57	65	69.07
CO4	75.00	65	68.00
CO5	91.67	65	73.00

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

CO	Target (Class Average)
CO1	60

CO2	65
CO3	70
CO4	70
CO5	70

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	62.38	60	-2.38
CO2	69.88	65	-4.88
CO3	69.07	70	0.93
CO4	68.00	70	2.00
CO5	73.00	70	-3.00

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	60	-2.38		62.38
CO2	65	-4.88	.	69.88
CO3	70	0.93	Revision has to be done on important units	
CO4	70	2.00	More examples and related videos to be shown to make concept understand	



CO5	70	-3.00		73.00
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CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO2,PO3,PO5,PO6 PSO4, PSO5	12
CO2	PO2,PO3,PO5,PO6 PSO4, PSO5	12
CO3	PO2,PO3,PO5,PO6 PSO4, PSO5	12
CO4	PO2,PO3,PO5,PO6 PSO4, PSO5	10
CO5	PO2,PO3,PO5,PO6 PSO4, PSO5	10
		56

Course – PO/PSO Mapping Strength



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Percentage of Sessions devoted to each PO/PSO	Mapping Strength
56 OF 56 (100%) Sessions are devoted to PO2	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PO3	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PO5	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PO6	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PSO4	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PSO5	Mapping Strength is 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
PEM	0	3	3	0	3	3	0	0	0	0	0	0	0	0	0	3	3

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO2,PO3,PO5,PO6 PSO4, PSO5	62.38
CO2	PO2,PO3,PO5,PO6 PSO4, PSO5	69.88



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CO3	PO2,PO3,PO5,PO6 PSO4, PSO5	69.07
CO4	PO2,PO3,PO5,PO6 PSO4, PSO5	68.00
CO5	PO2,PO3,PO5,PO6 PSO4, PSO5	73.00

PO and PSO Attainment

PO/PSO	Attainment (%)
PO2	$(3/3) \times (62.38+69.88+69.07+68+73)/5 = 68.46\%$
PO3	$(3/3) \times (62.38+69.88+69.07+68+73)/5 = 68.46\%$
PO5	$(3/3) \times (62.38+69.88+69.07+68+73)/5 = 68.46\%$
PO6	$(3/3) \times (62.38+69.88+69.07+68+73)/5 = 68.46\%$
PSO4	$(3/3) \times (62.38+69.88+69.07+68+73)/5 = 68.46\%$
PSO5	$(3/3) \times (62.38+69.88+69.07+68+73)/5 = 68.46\%$

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	
PEM	0	3	3	0	3	3	0	0	0	0	0	0	0	0	0	3	3	
Attainment	-	.68	.68	-	.68	.68	-	-	-	-	-	-	-	-	.68	-	.68	

Department of Commerce

Course Outcome

IV SEM B.COM

ADVANCED CORPORATE ACCOUNTING

OUTCOMES: students will be able to

CO1:List out the legal provisions connected to Redemption of Preference shares and carry out the process of Redemption of Preference shares.

CO2:Explain the procedure of Mergers and Acquisition of Companies, Differentiate between Merger and Acquisition. Calculate Purchase Consideration and Carry out the Accounting procedure.

CO3:Describe the reasons for Internal Reconstruction of a Co., and carry out the process of internal reconstruction

CO4:List the order of payment in case of Liquidation of a co., Calculate Liquidator's Remuneration and Prepare Liquidator's final statement of accounts

CO5:Understand the recent developments in Accounting and describe various Indian Accounting Standards

**Attainment of Outcomes
 Computation of CO Attainment**

Course: ACA

Credits: 2

CO	Course Outcome	Knowledge category	Cognitive Level	No. of hours	POs/PSOs
CO1	List out the legal provisions connected to Redemption of Preference shares and carry out the process of Redemption of Preference shares.	Conceptual & Procedure	Understand, Apply	10	PO1,PO5, PSO1,PSO2,PSO4
CO2	Explain the procedure of Mergers and Acquisition of Companies, Differentiate between Merger and Acquisition. Calculate Purchase Consideration and Carry out the Accounting procedure.	Conceptual & Procedure	Understand, Apply	16	PO1, PO3,PO5, PSO1,PSO2,PSO4
CO3	Describe the reasons for Internal Reconstruction of a Co., and carry out the process of internal reconstruction	Conceptual & Procedure	Understand, Apply	10	PO1,PO5, PSO1,PSO2,PSO4
CO4	List the order of payment in case of Liquidation of a co., Calculate Liquidator's Remuneration and Prepare Liquidator's final statement of accounts	Conceptual & Procedure	Understand, Apply	10	PO1,PO3,PO5, PSO1,PSO2,PSO4



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CO5	Understand the recent developments in Accounting and describe various Indian Accounting Standards	Conceptual	Understand,	10	PO2,PO4,PO5, PSO1,PSO5
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CO Attainment

Assessment Plan for CIE

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

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1/2	2/3	1/1	75
CO2	1.5/2	2/4	2/2	69
CO3	1/2	2/2	2/2	83
CO4	1/2	1/1	2/2	80
CO5	2/2	0	2/3	80

Attainment of COs from SEE (from the BU result sheet)



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CO	Class Average in SEE
CO1	66
CO2	66
CO3	66
CO4	66
CO5	66

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	66	69
CO2	69	66	67
CO3	83	66	71
CO4	80	66	70
CO5	80	66	70

Targets:

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

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	69	70	-1

CO2	67	70	-3
CO3	71	70	1
CO4	70	70	0
CO5	70	70	0

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	70	-1	Revision has to be done on important Units	
CO2	70	-3	Question paper problems to be practiced	
CO3	70		Good Results	1
CO4	70	0	Better results	
CO5	70	0	Better results	

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO2,PO3,PO5,PO6 PSO4, PSO5	12
CO2	PO2,PO3,PO5,PO6 PSO4, PSO5	12
CO3	PO2,PO3,PO5,PO6 PSO4, PSO5	12



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NURTURING VALUES AND EXCELLENCE

CO4	PO2,PO3,PO5,PO6 PSO4, PSO5	10
CO5	PO2,PO3,PO5,PO6 PSO4, PSO5	10
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
56 OF 56 (100%) Sessions are devoted to PO2	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PO3	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PO5	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PO6	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PSO4	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PSO5	Mapping Strength is 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

ACA	0	3	3	0	3	3	0	0	0	0	0	0	0	0	0	3	3
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CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO2,PO3,PO5,PO6 PSO4, PSO5	69
CO2	PO2,PO3,PO5,PO6 PSO4, PSO5	67
CO3	PO2,PO3,PO5,PO6 PSO4, PSO5	71
CO4	PO2,PO3,PO5,PO6 PSO4, PSO5	70
CO5	PO2,PO3,PO5,PO6 PSO4, PSO5	70

PO and PSO Attainment

PO/PSO	Attainment (%)
PO2	$(3/3) \times (69+67+71+70+70)/5 = 69\%$
PO3	$(3/3) \times (69+67+71+70+70)/5 = 69\%$
PO5	$(3/3) \times (69+67+71+70+70)/5 = 69\%$
PO6	$(3/3) \times (69+67+71+70+70)/5 = 69\%$
PSO4	$(3/3) \times (69+67+71+70+70)/5 = 69\%$
PSO5	$(3/3) \times (69+67+71+70+70)/5 = 69\%$

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	
ACA	0	3	3	0	3	3	0	0	0	0	0	0	0	0	0	3	3	
Attainment		.68	.68	-	.68	.68	-	-	-	-	-	-	-	-	.68	-	.68	

Department of Commerce
Course Outcome
IV SEM B.COM

COST ACCOUNTING

OUTCOMES: students will be able to

CO1: Understand the different aspects of cost and compute cost elements by preparing cost sheet

CO2: Compute the different levels of material including LIFO, FIFO, EOQ.

CO3: Compute remuneration payable to employees by using different methods

CO4: Computation of the allocation and absorption cost to departments wise to find out the profit of each department

CO5: Preparation of reconciliation statements to find out the reasons for differences between them



Attainment of Outcomes

CO	Course Outcome	Cognitive level	Knowledge category	Instructional method	Assessment method	No of (Hrs)	Po's pso's
CO1	Understand the different aspects of cost and compute cost elements by preparing cost sheet	Analyse	Procedural	PPT /Problem solving	IA/Class test/ Semester exam	10	PO4, PSO1, PSO4
CO2	Compute the different levels of material including LIFO, FIFO, EOQ	Apply	Procedural	PPT/ problem solving	IA/ class test/ Semester exam	14	PO5, PO7, PSO1, PSO4
CO3	Compute remuneration payable to employees by using different methods	Apply	Procedural	PPT/ problem solving	IA/ class test/ Semester exam	10	PO1, PO5, PSO1, PSO4
CO4	Computation of the allocation and absorption cost to departments wise to find out the profit of each department	Apply	Procedural	PPT/ problem solving	IA/ class test/ Semester exam	14	PO1, PO5, PSO1, PSO4
CO5	preparation of reconciliation statements to find out the reasons for differences between them	Apply	Procedural	PPT/ problem solving	IA/ class test/ Semester exam	10	PO4, PO6, PSO1, PSO4
Total Hours of instruction:						56	



CO Attainment Assessment Plan for CIE

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

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	2/2	2.4/3	2/2	92
CO2	2/2	4/5	2/2	89
CO3	1.2/2	2/2	2/2	87
CO4	1.8/2	0	2/2	95
CO5	1.5/2	0	1.9/2	90

Attainment of COs from SEE

CO	Class Average in SEE
CO1	60
CO2	60
CO3	60
CO4	60
CO5	60

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment 0.3 CIE Cl. Ave +0.7 SEE Cl. Ave
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CO1	92	60	69.6
CO2	89	60	68.7
CO3	87	60	68.1
CO4	95	60	70.5
CO5	90	60	69

Setting CO Attainment Targets

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

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	69.6	72	3
CO2	68.7	72	3
CO3	68.1	72	4
CO4	70.5	72	1
CO5	69	72	3

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	72	3	More assignment to be included in the schedule and more tests to be given	
CO2	72	3	More assignment to be included in the schedule and more tests to be given	
CO3	72	4	More assignment to be included in the schedule	



			and more tests to be given	
CO4	72	1	More assignment to be included in the schedule and more tests to be given	
CO5	72	3	More assignment to be included in the schedule and more tests to be given	

Attainment of POs and PSOs through COs

CO	POs/PSOs	Class Sessions
CO1	PO1,PO5, PSO1, PSO4	10
CO2	PO1,PO5, PSO1, PSO4	14
CO3	PO1,PO5, PSO1, PSO4	10
CO4	PO1,PO5, PSO1, PSO4	12
CO5	PO1,PO5, PSO1, PSO4	10
	Total	56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
56 OF 56 (100%) Sessions are devoted to PO1	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PO5	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PSO1	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PSO4	Mapping Strength is 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
CAD	3	0	0	0	3	0	0	0	0	0	0	0	3	0	0	3	0



CO Attainment and POs/PSOs

CO	POs	CO Attainment (%)
CO1	PO1,PO5, PSO1, PSO4	69.6
CO2	PO1,PO5, PSO1, PSO4	68.7
CO3	PO1,PO5, PSO1, PSO4	68.1
CO4	PO1,PO5, PSO1, PSO4	70.5
CO5	PO1,PO5, PSO1, PSO4	69

PO and PSO Attainment

PO/PSO	Attainment (%)
PO1	$(3/3) \times (69.6+68.7+68.1+70.5+69) = 69.18$
PO5	$(3/3) \times (69.6+68.7+68.1+70.5+69) = 69.18$
PSO1	$(3/3) \times (69.6+68.7+68.1+70.5+69) = 69.18$
PSO4	$(3/3) \times (69.6+68.7+68.1+70.5+69) = 69.18$

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
CAD	3	0	0	0	3	0	0	0	0	0	0	0	3	0	0	3	0
Attainment	0.69	-	-	-	0.69	-	-	-	-	-	-	-	0.69	-	-	0.69	-



**Department of Commerce
Course Outcome**

V SEM B.COM

GOODS AND SERVICE TAX

COURSE OUTCOMES: Students will be able to

CO1: To understand the GST, benefits of GST, and different types of GST

CO2: To understand different law's governing GST, CGST, SGST, IGST

CO3: To understand the procedure and levy of SGST, CGST, IGST and determining the input tax credit

CO4: To calculate and determine the tax liability under GST

CO5: To understand the GST Eco system, network, and structure

**Attainment of Outcomes
 Computation of CO Attainment**

Course: Goods & Services Tax

Credits: 4

CO	Course Outcome	Knowledge category	Cognitive Level	No. of hours	POs/PSOs
CO1	To understand the GST, benefits of GST, and different types of GST	Conceptual	Understand	08	PSO1, PSO2, PSO3, PO1
CO2	To understand different law's governing GST, CGST, SGST, IGST	Conceptual	Understand	08	PSO1, PSO2, PSO3, PSO4 PO1
CO3	To understand the procedure and levy of SGST, CGST, IGST and determining the input tax credit	Conceptual/procedural	Understand/application	24	PSO1, PSO2, PSO3, PSO4 PO1
CO4	To calculate and determine the tax liability under GST	Conceptual/procedural	Understand /application	10	PSO1, PSO2, PSO3, PSO4 PO1
CO5	To understand the GST Eco system, network, and structure	Conceptual	Understand /application	06	PSO1, PSO2, PSO3, PSO4 PO1

**CO Attainment
 Assessment Plan for CIE**

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

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	90	95	85	90
CO2	88	90	86	88
CO3	98	0	92	95
CO4	90	0	90	90
CO5	80	0	84	82

Attainment of COs from SEE

CO	Class Average in SEE
CO1	71
CO2	71
CO3	71
CO4	71
CO5	71

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment 0.3 CIE Cl. Ave +0.7 SEE Cl. Ave
CO1	90	71	77
CO2	88	71	81
CO3	95	71	79
CO4	90	71	80
CO5	82	71	79

CO Attainment Targets

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

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	77	78	1
CO2	81	78	-3
CO3	79	78	-1
CO4	80	78	-2
CO5	79	78	-1

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	78	1	More assignment to be included in the schedule	
CO2	78	-3	More illustrations to be solved and more assignments to be given	81
CO3	78	-1	Result is good	79
CO4	78	-2	More illustrations to be solved and more assignments to be given	80
CO5	78	-1	Result is good	79

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PSO1, PSO2, PSO3, PO1	08
CO2	PSO1, PSO2, PSO3, PSO4, PO1	08
CO3	PSO1, PSO2, PSO3, PSO4, PO1	24
CO4	PSO1, PSO2, PSO3, PSO4, PO1	10
CO5	PSO1, PSO2, PSO3, PSO4, PO1	06
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
56 OF 56 (100%) Sessions are devoted to PO1	Mapping Strength is 3
4 OF 56 (7%) Sessions are devoted to PO7	Mapping Strength is 1
12 OF 56 (21.4%) Sessions are devoted to PO3	Mapping Strength is 2
52 OF 56 (92.8%) Sessions are devoted to PSO3	Mapping Strength is 3
12 OF 56 (21.4%) Sessions are devoted to PSO5	Mapping Strength is 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
GST	3	0	0	0	0	0	0	0	0	0	0	0	3	3	3	3	0

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%)
CO1	PSO1, PSO2, PSO3, PO1	77
CO2	PSO1, PSO2, PSO3, PSO4, PO1	81
CO3	PSO1, PSO2, PSO3, PSO4, PO1	79
CO4	PSO1, PSO2, PSO3, PSO4, PO1	80

CO5	PSO1, PSO2, PSO3, PSO4, PO1	79
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PO and PSO Attainment

PO/PSO	Attainment (%)
PO1	$(3/3) \times (77+81+79+80+79)/5 = 79.2\%$
PSO1	$(3/3) \times (77+81+79+80+79)/5 = 79.2\%$
PSO2	$(3/3) \times (77+81+79+80+79)/5 = 79.2\%$
PSO3	$(3/3) \times (77+81+79+80+79)/5 = 79.2\%$
PSO4	$(3/3) \times (81+79+80+79)/4 = 80\%$

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
GST	3	0	0	0	0	0	0	0	0	0	0	0	3	3	3	3	0
Attainment	.79	-	-	-	-	-	-	-	-	-	-	-	.79	.79	.79	.80	0

Department of Commerce
Course Outcome

V SEM B.COM

INTERNATIONAL FINANCIAL MANAGEMENT

OUTCOMES: Students will be able to

CO1: Understand the objectives of financial markets and institution's

CO2: Apply their practical skills in determining the working capital and funding strategies of the firms

CO3: Identify various investment appraisal techniques and various sources of funds available

CO4: Summarize various sources of funds, relative cost estimations and capital structure theories

CO5: Analyse various models for business and financial valuation

CO6: Describe various types of risk, causes of exchange rate differences and hedging techniques



Attainment of Outcomes Computation of CO Attainment

Course: IFM

Credits: 3

	Course Outcome	CL	KC	Instruction method	PO	PSO's	Assessment method	Tutorial (Hrs)
CO1	Explain the financial objectives, markets and institutions	Understand	Conceptual	PPT, Lecture Method	P05, PO7	PSO5	Assignments, Presentations, Discussions	08
CO2	Identify working capital, inventories and cash determining working capital needs and funding strategies	Apply	Procedural	Practical's	PO1, PO7	POS1, PSO2	CIA, Assignments, Discussions	08
CO3	Identify various investment appraisal techniques with allowing of inflation and taxation method	Apply	Procedural	Practical's	PO1, PO7	PSO1, PSO2	Assignments, Presentations, Discussions	10
CO4	Summarize various sources of funds, relative cost estimations and capital structure theories	Apply	Procedural	PPT and Practical's	PO7	PSO1, PSO5	Assignments, Presentations, Discussions	08
CO5	Explain various models of business and financial assets valuation	Analyse	Procedural	PPT and Practical's	PO1, PO7	PSO2, PSO5	CIA, Assignments, Presentations, Discussions	12
C06	Describe various types of risk, causes of exchange rate differences and	Understand	Conceptual	PPT and Lecture Method	PO1, PO7	PSO1, PSO5	Discussions	10



hedging techniques								
Total no of Hours								56

Assessment Plan for CIE

CO	A1 (10)	T1 (10)	T2 (10)
CO1	1	4	1
CO2	2	2	2
CO3	2	0	3
CO4	2	0	2
CO5	2	0	1
CO6	1	4	1

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1/1	4/4	0.5/1	91.67
CO2	1/2	2/2	2/2	83.33
CO3	2/2	0	2/3	80.00
CO4	1.5/2	0	2/2	87.50
CO5	1.5/2	0	1/1	83.33
CO6	1/1	3.5/4	1/1	91.67



Attainment of COs from SEE

CO	Class Average in SEE
CO1	70
CO2	47
CO3	47
CO4	47
CO5	47
CO6	47

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 \text{ CIE Cl. Ave} + 0.7 \text{ SEE Cl. Ave}$
CO1	91.67	47	60.40
CO2	83.33	47	57.90
CO3	80.00	47	56.90
CO4	87.50	47	59.15
CO5	83.33	47	57.90
CO6	91.67	47	60.40

Setting CO Attainment Targets

CO	Target (Class Average)
CO1	60
CO2	60



CO3	55
CO4	60
CO5	55
CO6	60

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	60.40	60	-0.40
CO2	57.90	60	2.10
CO3	56.90	55	-1.90
CO4	59.15	60	0.85
CO5	57.90	55	-2.90
CO6	60.40	60	-0.40

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	60	-0.40		60.40
CO2	60	2.10	More assignments need to be given	
CO3	55	-1.90		56.90
CO4	60	0.85	More assignments need to be given	



CO5	55	-2.90		57.90
CO6	60	-0.40		60.40

Sample CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO5, PO7 PSO5	8
CO2	PO1, PO7 PSO1, PSO2	8
CO3	PO1, PO7, PSO1, PSO2	10
CO4	PO7 PSO1, PSO5	8
CO5	PO1, PO7 PSO2, PSO5	12
CO6	PO1, PO7 PSO1, PSO5	10
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
56 OF 56 (100%) Sessions are devoted to PO7	Mapping Strength is 3
8 OF 56 (14.3%) Sessions are devoted to PO5	Mapping Strength is 1
38 OF 56 (67%) Sessions are devoted to PSO5	Mapping Strength is 3
36 OF 56 (64.2%) Sessions are devoted to PSO1	Mapping Strength is 3



30 OF 56 (54 %) Sessions are devoted to PSO2	Mapping Strength is 3
40 OF 56 (71%) Sessions are devoted to PO1	Mapping strength is 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
IFM	3	0	0	0	1	0	3	0	0	0	0	0	3	3	0	0	3

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	P05, PO7, PSO5	60.40
CO2	PO1, PO7, PSO1, PSO2	57.90
CO3	PO1, PO7, PSO1,PSO2	56.90
CO4	PO7 PSO1,PSO5	59.15
CO5	PO1, PO7, PSO2, PSO5	57.90
CO6	PO1, PO7, PSO1,PSO5	60.40

PO and PSO Attainment

PO/PSO	Attainment (%)
PO1	$(3/3)*(57.90+56.90+57.90+60.40)/4= 58.28\%$
PO5	$(1/3)*(60.40)/1= 60.73\%$
PO7	$(3/3)*(60.40+57.90+56.90+59.15+57.90+60.40)/6= 58.78\%$
PSO1	$(3/3)*(57.90+56.90+59.15+60.40)/3= 58.59\%$



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PSO2	$(3/3) * (57.90 + 56.90 + 57.90) / 3 = 57.57\%$
PSO5	$(3/3) * (59.15 + 57.90 + 60.40) / 3 = 59.15\%$

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
IFM	3	0	0	0	1	0	3	0	0	0	0	0	0	3	0	0	3
Attainment	0.58	-	-	-	.61	-	.59	-	-	-	-	-	0.59	.58	-	-	.59



**Department of Commerce
Course Outcome**

**V SEM B.COM
ADVANCED ACCOUNTING**

Course Outcomes: Students will be able to

CO1: To familiarize the various schedules of preparing final accounts of banking company accounts.

CO2: To familiarize the various schedules of preparing final accounts of life insurance and general insurance company accounts.

CO3: Understand the importance of different methods of inflation accounting and procedure for converting traditional accounting system into inflation accounting.

CO4: To understand the concept of preparing farm accounting and procedure of preparing final accounts of farm.

CO5: To gain knowledge on investment accounting and procedure of calculation of interest and preparation of Investments accounts.

**Attainment of Outcomes
 Computation of CO Attainment**

Course: Advanced Accounting

Credits: 3

CO	Course Outcome	Knowledge category	Cognitive Level	No. of hours	POs/PSOs
CO1	To familiarize the various schedules of preparing final accounts of banking company accounts.	Procedural	Understanding, Application and Preparation	18	PO1 PSO1, PSO2, PSO3,
CO2	To familiarize the various schedules of preparing final accounts of life insurance and general insurance company accounts.	Procedural	Understanding, Application and Preparation	14	PO1 PSO1, PSO2, PSO3, PSO4
CO3	Understand the importance of different methods of inflation accounting and procedure for converting traditional accounting system into inflation accounting.	Procedural	Understanding, Application and Preparation	08	PO1 PSO1, PSO2, PSO3, PSO4
CO4	To understand the concept of preparing farm accounting and procedure of preparing final accounts of farm.	Procedural	Understanding, Application and Preparation	08	PO1 PSO1, PSO2, PSO3, PSO4
CO5	To gain knowledge on investment accounting and procedure of calculation of interest and preparation of Investments accounts.	Procedural	Understanding, Application and Preparation	08	PO1 PSO1, PSO2, PSO3, PSO4



Assessment Plan for CIE

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

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.7/2	4.5/5	1.5/2	85
CO2	2/2	5/5	2.5/3	95
CO3	1.6/2	0	2/2	90
CO4	1.7/2	0	1.5/2	80
CO5	1.25/2	0	1/1	75

Attainment of COs from SEE (from the BU result sheet)

CO	Class Average in SEE
CO1	66
CO2	66
CO3	66
CO4	66
CO5	66

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment 0.3 CIE Cl. Ave +0.7 SEE Cl. Ave
CO1	85	66	71.7
CO2	95	66	74.7
CO3	90	66	73.2

CO4	80	66	70.2
CO5	75	66	68.7

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

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

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	71.7	72	0.3
CO2	74.7	72	(2.7)
CO3	73.2	72	(1.2)
CO4	70.2	72	1.8
CO5	68.7	72	3.3

Closure of the Quality Loop for COs: Proposed actions will require reworking of the total lesson plan

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	72	0.3	More assignment to be included in the schedule	
CO2	72	(2.7)	Result is good	78
CO3	72	(1.2)	Result is good	78
CO4	72	1.8	More illustrations to be solved and more assignments to be given	
CO5	72	3.3	More illustrations to be solved and more assignments to be given	

Sample CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PSO1, PSO2, PSO3,	18
CO2	PO1 PSO1, PSO2, PSO3, PSO4	14
CO3	PO1 PSO1, PSO2, PSO3, PSO4	08
CO4	PO1 PSO1, PSO2, PSO3, PSO4	08
CO5	PO1 PSO1, PSO2, PSO3, PSO4	08
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
56 OF 56 (100%) Sessions are devoted to PO1	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PSO1	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PSO2	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PSO3	Mapping Strength is 3
48 OF 56 (85.7%) Sessions are devoted to PSO4	Mapping Strength is 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
Financial Accounting	3	0	0	0	0	0	0	0	0	0	0	0	3	3	3	3	0

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PSO1, PSO2, PSO3, PO1	71.7
CO2	PSO1, PSO2, PSO3, PSO4 PO1	74.7
CO3	PSO1, PSO2, PSO3, PSO4 PO1	73.2
CO4	PSO1, PSO2, PSO3, PSO4 PO1	70.2
CO5	PSO1, PSO2, PSO3, PS O4 PO1	68.7

PO and PSO Attainment

PO/PSO	Attainment (%)
PO1	$(3/3) \times (71.7+74.7+73.2+70.2+68.7)/5=71.7\%$
PSO1	$(3/3) \times (71.7+74.7+73.2+70.2+68.7)/5=71.7\%$
PSO2	$(3/3) \times (71.7+74.7+73.2+70.2+68.7)/5=71.7\%$
PSO3	$(3/3) \times (71.7+74.7+73.2+70.2+68.7)/5=71.7\%$
PSO4	$(3/3) \times (71.7+74.7+73.2+70.2+68.7)/5=71.7\%$

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
Financial Accounting	3	0	0	0	0	0	0	0	0	0	0	0	3	3	3	3	0
Attainment	.71	-	-	-	-	-	-	-	-	-	-	-	.71	.71	.71	.71	0

Department of Commerce

Course Outcome

V SEM B.COM

COSTING METHODS

OUTCOMES: students will be able to:

CO1: Understand the importance of different costing methods.

CO2: Apply the different methods of job costing and calculation of EBQ

CO3: Explain the concept of process costing and computation of cost as per the process

CO4: Explain the application of Contract costing and procedure of computing cost as per each contract.

CO5: Application of operating costing in different service sectors

Attainment of Outcomes
Computation of CO Attainment

Course: Costing Methods

Credits: 3

CO	Course Outcome	Knowledge category	Cognitive Level	No. of hours	POs/PSOs
CO1	Understand the importance of different costing methods	Conceptual	Remember	04	PO1, PO7
CO2	Apply the different methods of job costing and calculation of EBQ	Procedural	Remember and Calculate	14	PO1, PSO3
CO3	Explain the concept of process costing and computation of cost as per the process	Procedural	Analyse and Evaluate	10	PO1, PSO3
CO4	Explain the application of Contract costing and procedure of computing cost as per each contract	Procedural	Apply Analyse and evaluate	10	PO1, PSO3
CO5	Application of operating costing in different service sectors	Procedural	Apply	10	PO1, PO3, PSO3, PSO5

CO Attainment

Assessment Plan for CIE

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

Attainment of COs from CIE

CO	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	85	80	75	80
CO2	80	85	90	85
CO3	70		80	75
CO4	85		95	90
CO5	85		75	80

Attainment of COs from SEE (from the BU result sheet)

CO	Class Average in SEE
CO1	72
CO2	72
CO3	72
CO4	72
CO5	72

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 \text{ CIE Cl. Ave} + 0.7 \text{ SEE Cl. Ave}$
CO1	80	72	74
CO2	85	72	76
CO3	75	72	73
CO4	90	72	77
CO5	80	72	77

Setting CO Attainment Targets

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

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	74	75	1
CO2	76	75	-1
CO3	73	75	2
CO4	77	75	-2
CO5	77	75	-2

Closure of the Quality Loop for COs

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	75	1	More assignment to be included in the schedule	
CO2	75	-1		76
CO3	75	2	More problems to be solved.	
CO4	75	-2		77
CO5	75	-2		77

Sample CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1, PO7	04
CO2	PO1, PSO3	12
CO3	PO1, PSO3	14
CO4	PO1, PSO3	14
CO5	PO1, PO3, PSO3, PSO5	12
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
56 OF 56 (100%) Sessions are devoted to PO1	Mapping Strength is 3



4 OF 56 (7%) Sessions are devoted to PO7	Mapping Strength is 1
12 OF 56 (21.4%) Sessions are devoted to PO3	Mapping Strength is 2
52 OF 56 (92.8%) Sessions are devoted to PSO3	Mapping Strength is 3
12 OF 56 (21.4%) Sessions are devoted to PSO5	Mapping Strength is 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
Costing Methods	3	0	2	0	0	0	1	0	0	0	0	0	0	0	3	0	2

CO Attainment and POs/PSOs

CO	POs	CO Attainment(%)
CO1	PO1, PO7	74
CO2	PO1, PSO3	76
CO3	PO1, PSO3	73
CO4	PO1, PSO3	77
CO5	PO1, PO3, PSO3, PSO5	77

PO and PSO Attainment

PO/PSO	Attainment (%)
PO1	$(3/3) \times (74+76+73+77+77)/5 = 75\%$
PO3	$(2/3) \times (77)/1 = 51\%$



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PO7	$(1/3) \times (74)/1=25\%$
PSO3	$(3/3) \times (76+73+77+77)/4=76\%$
PSO5	$(2/3) \times (77)/1=51\%$

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
Costing Methods	3	0	2	0	0	0	1	0	0	0	0	0	0	0	3	0	2
Attainment	.75	-	.51	-	-	-	.25	-	-	-	-	-	-	-	.76	-	.51

Department of Commerce
Course Outcome

V SEM B.COM

ENTREPRENEURSHIP DEVELOPMENT

OUTCOMES: Students will be able to

CO1: Importance of entrepreneur and factors influencing entrepreneurship and also to understand the contribution of women entrepreneur in creating awareness among the youngsters

CO2: Understand the role of SSI in the development of Indian economy and formulation of policies and problems faced by SSI

CO3: Analyse the business opportunities, alternatives and assessment of potential market

CO4: Understand business plan and its aspects with regard to common pitfalls to be avoided in preparation of business plan

CO5: Understand Financial assessment through private and public banks.

CO6: Understand meaning and definition of sick industry and preventive and remedial measures for sick industry



Attainment of Outcomes

Computation of CO Attainment

Course: ENTREPRENEURSHIP DEVELOPMENT

Credits: 3

	Course Outcome	CL	KC	Instruction method	Assessment method	Tutorial (Hrs)	PSO	PO
CO1	Importance of entrepreneur and factors influencing entrepreneurship and also to understand the contribution of women entrepreneur in creating awareness among the youngsters	Understand	Conceptual	PPT, Videos,	CIA, Assignments, Presentations, Discussions	10hrs	PSO1 PSO2 PSO4 PSO5	PO1 PO2 PO3 PO5 PO6 PO7
CO2	Understand the role of SSI in the development of Indian economy and formulation of policies and problems faced by SSI	Understand	Conceptual	PPT, Videos,	CIA, Assignments, Presentations, Discussions	12hrs	PSO1 PSO2 PSO4 PSO5	PO1 PO2 PO3 PO5 PO6 PO7
CO3	Analyse the business opportunities, alternatives and assessment of potential market	Understand	Conceptual	PPT, Videos,	CIA, Assignments, Presentations, Discussions	14hrs	PSO1 PSO2 PSO4 PSO5	PO1 PO2 PO3 PO5 PO6 PO7
CO4	Understand business plan and its aspects with regard to common pitfalls to be avoided in preparation of business plan	Understand	Conceptual	PPT, Videos,	CIA, Assignments, Presentations, Discussions	10hrs	PSO1 PSO2 PSO4 PSO5	PO1 PO2 PO3 PO5 PO6 PO7



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CO5	Understand Financial assessment through private and public banks.	Understand	Conceptual	PPT, Videos,	CIA, Assignments, Presentations, Discussions	5hrs	PSO1 PSO2 PSO4 PSO5	PO1 PO2 PO3 PO5 PO6 PO7
CO6	Understand meaning and definition of sick industry and preventive and remedial measures for sick industry	Understand	Conceptual	PPT, Videos,	CIA, Assignments, Presentations, Discussions	5hrs	PSO1 PSO2 PSO4 PSO5	PO1 PO2 PO3 PO5 PO6 PO7

Assesment plan for CIE				
CO	A1(10)	T1(10)	T2(10)	
CO1	2	5	1	
CO2	2	5	2	
CO3	2	0	3	
CO4	2	0	2	
CO5	2	0	2	

Class average of CIE				
CO	A1 CI avg(10)	T1 CI Avg(10)	T2 CI Avg(10)	CIE Class Average
CO1	8	9	7	79
CO2	7	9	10	86
CO3	10	9	7	85
CO4	5	6	9	65
CO5	9	10	10	95
			AVERAGE	82



Attainment of Cos from SEE	
CO	Class average in SEE
CO1	73
CO2	73
CO3	73
CO4	73
CO5	73

Computation of CO Direct Attainment in the course			
CO	CIE CI Ave	SEE CI. Ave	Direct CO Attainment 0.3 CIE CI Ave+0.7 SEE CI.Ave
CO1	79	73	75
CO2	86	73	77
CO3	85	73	77
CO4	65	73	71
CO5	95	73	80

Target set for each CO	
CO	Target (Class Average)
CO1	75
CO2	75
CO3	75
CO4	75
CO5	75



Attainment Gap			
CO	CO Attainment	Target (Class Average)	Co Attainment Gap
CO1	75	75	0
CO2	77	75	-2
CO3	77	75	-2
CO4	71	75	4
CO5	80	75	-5

Closure of the quality loop for Cos				
	Target	Co Attainment Gap %	Action proposed to bridge the gap	Modification of target where achieved
CO1	75	0		70
CO2	75	-2		70
CO3	75	-2		
CO4	75	4	More assignment and class presentation to be included	79
CO5	75	-5		80

Sample CO-PO/PSO Mappings		
CO	Pos/POS	Class sessions
CO1	PSO1, PSO4, PSO5, PO1, PO3, PO5, PO7	10
CO2	PSO1, PSO4, PSO5, PO1, PO3, PO5, PO7	12
CO3	PSO1, PSO4, PSO5, PO1, PO3, PO7	14
CO4	PSO1, PSO4, PSO5, PO1, PO3, PO5, PO7	10
CO5	PSO1, PSO2, PSO5, PO1, PO2, PO3, PO5,	10
Total		56



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Percentage of Sessions devoted to each PO/PSO	Mapping Strength
56 OF 56 (100%) Sessions are devoted to PSO1	Mapping Strength is 3
46 OF 56 (82%) Sessions are devoted to PSO4	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PSO5	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PO1	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PO3	Mapping Strength is 3
42 OF 56 (75%) Sessions are devoted to PO5	Mapping Strength is 3

Course-POs/PSO Mapping

POs												PSOs				
1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
3	0	3	0	3	0	0	0	0	0	0	0	3	0	0	3	3

CO Attainment and POs/PSOs

CO	CO Attainment
CO1	75
CO2	77
CO3	77
CO4	71
CO5	80

PO and PSO Attainment

PO/PSO	Attainment (%)
PO1	$(3/3) \times (75+77+77+71+80)/5 = 76$
PO3	$(3/3) \times (75+77+77+71+80)/5 = 76$
PO7	$(3/3) \times (75+77+77+71+80)/5 = 76$



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NURTURING VALUES AND EXCELLENCE

PSO3	$(3/3) \times (75+77+77+71+80)/5=76$
PSO5	$(3/3) \times (75+77+77+71+80)/5=76$

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
Entrepreneurship development	3	0	3	0	0	0	3	0	0	0	0	0	0	0	3	0	3
Attainment	.76	-	.76	-	-	-	.76	-	-	-	-	-	-	-	.76	-	.76

Department of Commerce
Course Outcome

VI SEM B.COM

INTERNATIONAL BUSINESS AND FOREX MANAGEMENT

OUTCOMES: Students will be able to

CO1: Explain the functions and financing of foreign trade and the concept of international payment system.

CO2: Describe the types of international capital market and flow of funds across the borders

CO3: Explain the role of International financing and comment on assets and liability management of foreign banks.

CO4: Explain the elements, Importance, evolution of exchange rate system and determine the exchange rates and theories.

CO5: Explain the objectives, types of foreign exchange, explain the role of RBI in settlement of foreign exchange problem in India.

**Attainment of Outcomes
 Computation of CO Attainment**

Course: **IBFM**

Credits: **3**

CO	Course Outcome	Knowledge category	Cognitive Level	No. of hours	POs/PSOs
CO1	Explain the functions and financing of foreign trade and the concept of international payment system.	Conceptual & Procedure	Understand	10	PO1, PO5 PSO2, PSO4, PSO5
CO2	Describe the types of international capital market and flow of funds across the borders	Conceptual	Understand	10	P02, PO3 PSO2, PSO4, PSO5
CO3	Explain the role of International financing and comment on assets and liability management of foreign banks.	Conceptual	Understand	10	PO1 PSO2, PSO4, PSO5
CO4	Explain the elements, Importance, evolution of exchange rate system and determine the exchange rates and theories.	Conceptual	Understand	14	PO1, PO7 PSO2, PSO4, PSO5
CO5	Explain the objectives, types of foreign exchange, explain the role of RBI in settlement of foreign exchange problem in India.	Conceptual	Understand	12	PO1, PO2 PSO2, PSO4, PSO5

CO Attainment

Assessment Plan for CIE

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

Attainment of COs from CIE

Class average in CIE

CO	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	65	60	58	61
CO2	64	64	67	65
CO3	60	66	66	64
CO4	67	61	61	63
CO5	62	64	63	63

Attainment of COs from SEE

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

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 \text{ CIE Cl. Ave} + 0.7 \text{ SEE Cl. Ave}$
CO1	61	61	61
CO2	65	61	63
CO3	64	61	62
CO4	63	61	62
CO5	63	61	62

Setting CO Attainment Targets

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

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	61	60	0
CO2	63	60	-3
CO3	62	60	-2
CO4	62	60	-2
CO5	62	60	-2

Closure of the Quality Loop for COs

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	60	0		65
CO2	60	-3		65



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CO3	60	-2		65
CO4	60	-2		65
CO5	60	-2		65

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1,PO5, PSO2,PSO4,PSO5	10
CO2	P02,PO3, PSO2,PSO4,PSO5	10
CO3	PO1, PSO2,PSO4,PSO5	10
CO4	PO1,PO7, PSO2,PSO4,PSO5	14
CO5	PO1,PO2, PSO2,PSO4,PSO5	12
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
46 OF 56 (82%) Sessions are devoted to PO1	Mapping Strength is 3
10 OF 56 (18%) Sessions are devoted to PO5	Mapping Strength is 1
10 OF 56 (18%) Sessions are devoted to PO3	Mapping Strength is 1
22 OF 56 (39%) Sessions are devoted to PO2	Mapping Strength is 2
14 OF 56 (25%) Sessions are devoted to PO7	Mapping Strength is 2
56 OF 56 (100%) Sessions are devoted to PSO2	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PSO4	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PSO5	Mapping Strength is 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
IBFM	3	1	1	0	1	0	2	0	0	0	0	0	0	3	0	3	3

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO1,PO5 PSO2,PSO4,PSO5	61
CO2	P02,PO3 PSO2,PSO4,PSO5	63



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CO3	PO1 PSO2,PSO4,PSO5	62
CO4	PO1,PO7 PSO2,PSO4,PSO5	62
CO5	PO1,PO2 PSO2,PSO4,PSO5	62

PO and PSO Attainment

PO/PSO	Attainment (%)
PO1	$(3/3) \times (61+62+62+62)/4 = \mathbf{62\%}$
PO2	$(1/3) \times (63+62)/2 = \mathbf{21\%}$
PO3	$(1/3) \times (63)/1 = \mathbf{21\%}$
PO5	$(1/3) \times (61)/1 = \mathbf{20\%}$
PO7	$(2/3) \times (62)/1 = \mathbf{41\%}$
PSO2	$(3/3) \times (61+63+62+62+62)/5 = \mathbf{62\%}$
PSO4	$(3/3) \times (61+63+62+62+62)/5 = \mathbf{62\%}$
PSO5	$(3/3) \times (61+63+62+62+62)/5 = \mathbf{62\%}$



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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	
IBFM	3	2	1	0	1	0	2	0	0	0	0	0	0	3	0	3	3	
Attainment	.62	.21	.21	-	.20	-	.41	-	-	-	-	-	-	.62	.62	-	.62	

**Department of Commerce
Course Outcome**

V SEM B.COM 2016-2019 Batch

INTERNATIONAL FINANCIAL REPORTING STANDARDS

OUTCOMES: Students will be able to

CO1: To understand IFRS, its merits, limitations, benefits, and IFRS standards.

CO2: To understand and calculate the value of assets and liability.

CO3: To understand the statement of financial position, comprehensive income statements, statement of changes in Equity.

CO4: To understand the procedure for preparation of consolidated financial statement and also treatment of pre-acquisition profit, goodwill and non-controlling interest.

CO5: To understand the concepts of related party disclosure, earning per share, Interim financial.



Attainment of Outcomes

CO	Course Outcome	Cognitive Level	Knowledge level	Instructional Method	Assessment Method	No of hours	POS/PSO
CO1	To understand IFRS, its merits, limitations, benefits, and IFRS standards	Understand	Conceptual	PPT,	IA test , SEE	05	PO1 PSO1
CO2	To understand and calculate the value of assets and liability	Understand/ evaluate	Conceptual/ procedural	PPT, solving problems	IA test, SEE, Assignment on valuation of assets and liability	25	PO1, PSO3
CO3	To understand the statement of financial position, comprehensive income statements, statement of changes in Equity	Understand/ application	Conceptual/ procedural	PPT, solving problems	IA test, SEE, Assignment	8	PO1, PSO3
CO4	Explain the procedure for preparation of consolidated financial statement and also treatment of pre-acquisition profit, goodwill and non controlling interest	Understand /application	Conceptual/ procedural	PPT, solving problems	IA test, SEE, Assignment	12	PO1, PSO3
CO5	Explain the concepts of related party disclosure, earning	Understand /application	Conceptual	PPT,	IA test,	06	PO1, PO3, PSO3, PSO5



per share, Interim financial reporting and Insurance Contract							
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CO Attainment Assessment Plan for CIE

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

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.7	4.25	1.7	85
CO2	1.62	4.05	1.62	81
CO3	1.56	0	1.56	78
CO4	1.5	0	1.5	75
CO5	1.56	0	1.56	78



Attainment of COs from SEE (from the BU result sheet)

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

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment 0.3 CIE Cl. Ave +0.7 SEE Cl. Ave
CO1	85	57	65
CO2	81	57	64
CO3	78	57	63
CO4	75	57	62
CO5	78	57	63

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

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



CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	65	65	0
CO2	64	65	-1
CO3	63	65	-2
CO4	62	65	-3
CO5	63	65	-2

Closure of the Quality Loop for COs

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	65	0	More assignment to be included in the schedule	68
CO2	65	-1	More question paper problems to be solved	
CO3	65	-2	More assignment to be included in the schedule	
CO4	65	-3	More question paper problems to be solved	
CO5	65	-2	More assignments to be given	

Attainment of POs and PSOs through COs

CO	POs/PSOs	Class Sessions
CO1	PO1, PO7	05
CO2	PO1, PSO3	25



CO3	PO1, PSO3	08
CO4	PO1, PSO3	12
CO5	PO1, PO3, PSO3, PSO5	06
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
56 OF 56 (100%) Sessions are devoted to PO1	Mapping Strength is 3
5 OF 56 (8.92%) Sessions are devoted to PO7	Mapping Strength is 1
6 OF 56 (10.71%) Sessions are devoted to PO3	Mapping Strength is 1
51 OF 56 (91.07%) Sessions are devoted to PSO3	Mapping Strength is 3
6 OF 56 (10.71%) Sessions are devoted to PSO5	Mapping Strength is 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
IFRS	3	0	1	0	0	0	1	0	0	0	0	0	0	0	3	0	1

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%age)
CO1	PO1, PO7	65



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CO2	PO1, PSO3	64
CO3	PO1, PSO3	63
CO4	PO1, PSO3	62
CO5	PO1,PO3,PSO3,PSO5	63

PO and PSO Attainment

PO/PSO	Attainment (%)
PO1	$(3/3) \times (65+64+63+62+63)/5 = 63.4$
PO3	$(1/3) \times (63)/1 = 21$
PO7	$(1/3) \times (65)/1 = 21.67$
PSO3	$(3/3) \times (64+63+62+63)/4 = 63$
PSO5	$(1/3) \times (63)/1 = 21$

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
IFRS	3	0	1	0	0	0	1	0	0	0	0	0	0	0	3	0	1
Attainment	.63	-	.21	-	-	-	.22	-	-	-	-	-	-	-	.63	-	.21

Department of Commerce
Course Outcome
V SEM B.COM
INCOME-TAX-I

OUTCOMES: Students will be able to

CO1: Explain the various basic concepts of income tax, legal frame work, history Indian income tax and scheme of taxation, income tax authorities, and their powers and functions

CO2: Understand the various exempted incomes U/S 10 available to individual assessee.

CO3: Evaluate the residential status of an individual and computation of gross total income based on the incidence.

CO4: Analyse and Compute gratuity, pension, leave salary, profit in lieu of salary, and taxable income from salary

CO5: Evaluate the taxable income from house property.

**Attainment of Outcomes
 Computation of CO Attainment**

Course: INCOME TAX-I

Credits: 3

CO	Course Outcome	Cognitive Level	Knowledge level	POs/PSOs	Assessment Method	No of hours
CO1	To understand the various basic concepts of income tax, legal frame work, history Indian income tax and scheme of taxation, income tax authorities, and their powers and functions	Understand	conceptual	PO1, PO7	IA test, SEE,	10
CO2	To understand the various exempted incomes U/S 10 available to individual assessee.	Understand	Conceptual/ procedural	PO1, PSO3	IA test, SEE,	4
CO3	To determining the residential status of an individual and computation of gross total income based on the incidence.	Understand/ application	Conceptual/ procedural	PO1, PSO3	IA test, SEE, Quiz on residential status	10
CO4	Computation of gratuity, pension, leave salary, profit in lieu of salary, and taxable income from salary	Understand /application	Conceptual/ procedural	PO1, PSO3	IA test, SEE, Assignment on calculation of various components of salary income	20
CO5	Calculation of taxable income from house property .	Understand/ application	Conceptual/ procedural	PO1, PO3, PSO3, PSO5	IA test, SEE, Assignment on calculation of income from house property	12

CO Attainment

Assessment Plan for CIE

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

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.5/2	4/5	1/1	81
CO2	1.5/2	0	1/1	83
CO3	2/2	4/5	2/2	88
CO4	2/2	0	2/3	80
CO5	2/2	0	2/3	80

Attainment of CO's from SEE

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

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment 0.3 CIE Cl. Ave +0.7 SEE Cl. Ave
CO1	81	68	72
CO2	83	68	73
CO3	88	68	74
CO4	80	68	72
CO5	80	68	72

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

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

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	72	70	-2
CO2	73	70	-3
CO3	74	70	-4
CO4	72	70	-2
CO5	72	70	-2

Closure of the Quality Loop for COs: Proposed actions will require reworking of the total lesson plan

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	70	-2		72
CO2	70	-3		73
CO3	70	-4		74
CO4	70	-2		72
CO5	70	-2		72



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Sample CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1, PO7	04
CO2	PO1, PSO3	12
CO3	PO1, PSO3	14
CO4	PO1, PSO3	14
CO5	PO1, PO3, PSO3, PSO5	12
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
56 OF 56 (100%) Sessions are devoted to PO1	Mapping Strength is 3
4 OF 56 (7%) Sessions are devoted to PO7	Mapping Strength is 1
12 OF 56 (21.4%) Sessions are devoted to PO3	Mapping Strength is 2
52 OF 56 (92.8%) Sessions are devoted to PSO3	Mapping Strength is 3
12 OF 56 (21.4%) Sessions are devoted to PSO5	Mapping Strength is 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
Income Tax-I	3	0	2	0	0	0	1	0	0	0	0	0	0	0	3	0	2



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CO Attainment and POs/PSOs

CO	POs	CO Attainment (%)
CO1	PO1, PO7	72
CO2	PO1, PSO3	73
CO3	PO1, PSO3	74
CO4	PO1, PSO3	72
CO5	PO1, PO3, PSO3, PSO5	72

PO and PSO Attainment

PO/PSO	Attainment (%)
PO1	$(3/3) \times (72+73+74+72+72)/5 = 72.6$
PO3	$(2/3) \times (72)/1 = 47.5$
PO7	$(1/3) \times (72)/1 = 23.7$
PSO3	$(3/3) \times (73+74+72+72)/4 = 72.7$
PSO5	$(2/3) \times (72)/1 = 47.5$

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
Income Tax –I	3	0	2	0	0	0	1	0	0	0	0	0	0	0	3	0	2
Attainment	.72	-	.47	-	-	-	.23	-	-	-	-	-	-	-	.72	-	.47

Department of Commerce

Course Outcome

V SEM B.COM 2016-2019 Batch

LIFE AND GENERAL INSURANCE

Outcomes: Students will be able to

CO1: Understand the Principles of Life Insurance and different products of Life insurance.

CO2: Clarify the Indian Contract Act and the Insurance Act

CO3: Understand the concept of Claim management, claim settlement and Reinsurance principles.

CO4: Understand the principle of general insurance, types of general insurance product and clauses and covers under general insurance

CO5: Understand the history of insurance industry including pre-nationalisation and post nationalisation

Attainment of Outcomes

Computation of CO Attainment

Course: Life and General Insurance (Banking Elective)

Credits: 4

CO Attainment

CO	Course Outcome	Knowledge category	Cognitive Level	No. of hours	POs/PSOs
CO1	Understand the Principles of Life Insurance and different products of Life insurance	Conceptual	Understand and Remember	12	PSO1, PSO4
CO2	Clarify the Indian Contract Act and the Insurance Act	Factual	Understand and Remember	12	PSO1, PSO4
CO3	Understand the concept of Claim management, claim settlement and Reinsurance principles.	Conceptual and Factual	Understand and Remember	10	PSO1, PSO4
CO4	Understand the principle of general insurance, types of general insurance product and clauses and covers under general insurance	Factual and Conceptual	Understand and Remember	12	PO4, PSO1, PSO4
CO5	Understand the history of insurance industry including pre-nationalisation and post nationalisation	Conceptual	Understand and Remember	10	PO6, PSO1, PSO4

Assessment Plan for CIE

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

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.24	3.1	1.24	62
CO2	1.24	3.1	1.24	62
CO3	1.14	0	1.14	57
CO4	1.16	0	1.16	58
CO5	1.22	0	1.22	61

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 CIE Cl. Ave +0.7 SEE Cl. Ave
CO1	62	51	54
CO2	62	51	54
CO3	57	51	53
CO4	58	51	53
CO5	61	51	54

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

CO	Target (Class Average)
CO1	55
CO2	55
CO3	55
CO4	55
CO5	55

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	54	55	-1
CO2	54	55	-1
CO3	53	55	-2
CO4	53	55	-2
CO5	54	55	-1

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	55	-1	Clarity about the concept to be given through more live examples	
CO2	55	-1	More assignments to be given and video presentation to be shown	
CO3	55	-2	More assignments to be given and video presentation to be shown	
CO4	55	-2	Revision on the topic to done in the coming semesters	
CO5	55	-1	Previous year question papers to be solved	

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PSO1, PSO4	12
CO2	PSO1, PSO4	12
CO3	PSO1, PSO4	10
CO4	PO4, PSO1, PSO4	12
CO5	PO6, PSO1, PSO4	10
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
56 OF 56 (100%) Sessions are devoted to PSO1	Mapping Strength is 3
56 OF 56 (7%) Sessions are devoted to PSO4	Mapping Strength is 3
12 OF 56 (21.4%) Sessions are devoted to PO4	Mapping Strength is 2
12 OF 56 (21.4%) Sessions are devoted to PO6	Mapping Strength is 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
LGI	--	--	--	2	--	2	--	--	--	--	--	--	3	--	--	3	--

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PSO1, PSO4	54
CO2	PSO1, PSO4	54
CO3	PSO1, PSO4	53
CO4	PO4, PSO1, PSO4	53
CO5	PO6, PSO1, PSO4	54

PO and PSO Attainment

PO/PSO	Attainment (%)
PSO1	$(3/3) \times (54+54+53+53+54)/5 = 53.6$
PSO4	$(3/3) \times (54+54+53+53+54)/5 = 53.6$
PO4	$(2/3) \times (53) = 35.33$
PO6	$(2/3) \times (54) = 36$

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
LGI	--	-	--	2	-	2	--	-	-	--	--	--	3	-	--	3	--
Attainment	--	-	--	.35	-	.36	--	-	-	--	--	--	.54	-	--	.54	--

Department of Commerce

Course Outcome

VI SEMESTER

Business Regulation

OUTCOMES (Students will be able to):

CO1: Understand the concept of Business Law and its Scope

CO2: Exemplify the essentials of a contract and essentials sale of goods act.

CO3: Understand the features of competition act and the consumer protection act and the rights and duties of consumers and sellers.

CO4: Instantiate the procedure to register a patent. Understand the importance of Foreign Exchange Management terms and features.

CO5: Understand the rules and power of Government in protecting the environment from pollution



CO1	Understand the concept of Business Law and its Scope	Conceptual	Understand and Remember	PPT, Lecture	IA test, SEE, Assignments	06	PSO1, PSO4
CO2	Exemplify the essentials of a contract and essentials sale of goods act	Factual	Understand and Remember	PPT, Lecture, Video Presentation, Case study	IA test, SEE, Quiz	18	PSO1, PSO4
CO3	Understand the features of competition act and the consumer protection act and the rights and duties of consumers and sellers	Factual	Understand and Remember	PPT, Lecture, Videos	IA test, SEE, Assignment	10	PSO1, PSO4
CO4	Instantiate the procedure to register a patent Understand the importance of Foreign Exchange Management terms and features	Factual	Understand and Remember	Lecture, case study, PPT, Videos	IA test, SEE, Assignment	12	PO4, PSO1, PSO4
CO5	Understand the rules and powers of govt. in protecting the environment from pollution	Factual	Understand and Remember	PPT, Lecture, Videos.	Assignment, IA test, SEE	10	PO6, PSO1, PSO4



Assesment plan for CIE			
CO	A1(10)	T1(10)	T2(10)
CO1	2	5	1
CO2	2	5	2
CO3	2	0	2
CO4	2	0	3
CO5	2	0	2

Class average of CIE				
CO	A1 CI avg(10)	T1 CI Avg(10)	T2 CI Avg(10)	CIE Class Average
CO1	1.7	4.25	1.7	85
CO2	1.62	4.05	1.62	81
CO3	1.68	0	1.68	84
CO4	1.6	0	1.6	80
CO5	1.6	0	1.6	80

Attainment of Cos from SEE

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

Computation of CO Direct Attainment in the course

CO	CIE CI Ave	SEE CI. Ave	Direct CO Attainment 0.3 CIE CI Ave+0.7 SEE CIAve
CO1	85	61	68
CO2	81	61	67



CO3	84	61	68
CO4	80	61	67
CO5	80	61	67

Target set for each CO

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

Attainment Gap

CO	CO Attainment	Target (Class Average)	Co Attainment Gap
CO1	68	70	-2
CO2	67	70	-3
CO3	68	70	-2
CO4	67	70	-3
CO5	67	70	-3

Closure of the quality loop for Cos

	Target	Co Attainment Gap %	Action proposed to bridge the gap	Modification of target where achieved
CO1	70	-2	More assignment and class presentation to be included	
CO2	70	-3	More assignment and class presentation to be included	
CO3	70	-2	More assignment and class presentation to be included	
CO4		-3	More assignment and class	



	70		presentation to be included	
CO5	70	-3	More assignment and class presentation to be included	

Sample CO-PO/PSO Mappings

CO	Pos/POS	Class sessions
CO1	PSO1,PSO4	6
CO2	PSO1,PSO4	18
CO3	PSO1,PSO5	10
CO4	PO4,PSO1,PSO4	12
CO5	PO6,PSO1,PSO4	10
Total		56

Course-PO/PSOs Mapping strength

Percentage of sessions are devoted to each PO/PSO	Mapping strength
12 of 56(21%) sessions devoted for PO4	Mapping strength is 1
10 of 56 (18%)sessions devoted for PO6	Mapping strength is 1
56 of 56 (100%)sessions devoted for PSO1	Mapping strength is 3
46 of 56 (82%)sessions devoted for PSO4	Mapping strength is 3
10 of 56 (18%)sessions devoted for PSO5	Mapping strength is 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
BR	0	0	0	1	0	1	0	0	0	0	0	0	3	0	0	3	1

Co Attainment and Pos/PSO

CO	Pos/POS	Co Attainment
CO1	PSO1,PSO4	68
CO2	PSO1,PSO4	67
CO3	PSO1,PSO5	68
CO4	PO4,PSO1,PSO4	67



CO5	PO6,PSO1,PSO4	67
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PO and PSO Attainment

PO/PSO	Attainment %
PO4	$(1/3) \times (67) / 1 = 22$
PO6	$(1/3) \times (67) / 1 = 22$
PSO1	$(3/3) \times (68+67+68+67+67) / 5 = 68$
PSO4	$(3/3) \times (68+67+67+67) / 4 = 67$
PSO5	$(1/3) \times (68) / 1 = 23$

Attainment of POs and PSO

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
BR	0	0	0	1	0	1	0	0	0	0	0	0	3	0	0	4	1
Attainment				0.22		0.22							0.68			0.68	0.23

Department of Commerce
Course Outcome

CLASS: VI SEM B.COM

BUSINESS TAXATION

OUTCOMES: students will be able to

CO1: To understand the custom act, custom law, and methods of customs of valuation and calculation of custom duty

CO2: To understand the central sales tax act and calculation of tax on goods and services not covered under GST.

CO3: To determine the tax liability of the partnership firms.

CO4: To determine the tax liability of companies as per income tax act and as per the provisions of MAT



Attainment of Outcomes

Course: Business Taxation

Credits: 3

CO	Course Outcome	Cognitive Level	Knowledge level	Instructional Method	Assessment Method	No of hours	POS /PSO
CO1	To understand the custom act, custom law, and methods of customs of valuation and calculation of custom duty	Understand/ application	Conceptual/ procedural	PPT, solving problems	IA test, SEE, Assignment on calculation of custom duty	10	PO1 PSO3
CO2	To understand the central sales tax act and calculation of tax on goods and services not covered under GST	Understand/ application	Conceptual/ procedural	PPT, problem solvings	IA test, SEE, Assignment on calculation of central sales tax	12	PO1, PSO3
CO3	To determine the tax liability of the partnership firms	Understand/ application	Conceptual/ procedural	PPT, solving problems	IA test, SEE, Assignment on calculation of tax liability of partnership firms	14	PO1, PSO3
CO4	To determine the tax liability of companies as per income tax act and as per the provisions of MAT	Understand /application	Conceptual/ procedural	PPT, solving problems	IA test, SEE, Assignment on calculation of tax liability companies	20	PO1, PSO3



Assessment Plan for CIE

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

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 (10)	T1 (10)	T2 (10)	CIE Class Average (%)
CO1	1.88	4.7	1.88	94
CO2	1.8	4.5	1.8	90
CO3	1.76	0	1.76	88
CO4	3.36	0	3.36	84

Attainment of COs from SEE (from the BU result sheet)

CO	Class Average in SEE
CO1	72
CO2	72
CO3	72
CO4	72

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	94	72	79
CO2	90	72	77
CO3	88	72	77
CO4	84	72	76



Setting targets

CO	Target (Class Average)
CO1	80
CO2	80
CO3	80
CO4	80

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	79	80	1
CO2	77	80	3
CO3	77	80	3
CO4	76	80	4

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	More question paper problems to be solved	
CO2	80	3	More question paper problems to be solved	
CO3	80	3	More question paper problems to be solved	
CO4	80	4	More question paper problems to be solved	

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1, PSO3	10



CO2	PO1, PSO3	12
CO3	PO1, PSO3,PSO5	14
CO4	PO1, PSO3,PSO5	20
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
56 OF 56 (100%) Sessions are devoted to PO1	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PSO3	Mapping Strength is 3
34 OF 56 (60.7%) Sessions are devoted to PSO5	Mapping Strength is 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
BT	3	0	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO1, PSO3	79
CO2	PO1, PSO3	77
CO3	PO1, PSO3,PSO5	77



CO4	PO1, PSO3, PSO5	76
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PO and PSO Attainment

PO/PSO	Attainment (%)
PO1	$(3/3) \times (79+77+77+76)/4 = 77.25\%$
PSO3	$(3/3) \times (79+77+77+76)/4 = 77.25\%$
PSO5	$(3/3) \times (77+76)/2 = 76.5\%$

Attainment of POs and PSOs

Course	POs							PSOs				
	1	2	3	4	5	6	7	1	2	3	4	5
BT	3	0	0	0	0	0	0	0	0	3	0	3
Attainment	.77	-	-	-	-	-	-	-	-	.77	-	.77



Department of Commerce

Course Outcome

V SEM B.COM

COST MANAGMENT

OUTCOMES :students will be able to:

CO1:Understand the importance of cost control and cost reduction.

CO2:Apply the different methods of marginal costing

CO3:Explain the concept of standard costing

CO4:Explain the application of budgetary control

CO5:Application of activity based costing different service sectors

Attainment of Outcomes
Computation of CO Attainment

Course: Costing Methods

Credits: 3

CO	Course Outcome	Knowledge category	Cognitive Level	No. of hours	POs/PSOs
CO1	Understand the importance of cost control and cost reduction	Conceptual	Remember	04	PO1, PO7
CO2	Apply the different methods of marginal costing	Procedural	Remember and Calculate	14	PO1, PSO3
CO3	Explain the concept of standard costing	Procedural	Analyse and Evaluate	10	PO1, PSO3
CO4	Explain the application of budgetary control	Procedural	Apply Analyse and evaluate	10	PO1, PSO3
CO5	Application of activity based costing in different service sectors	Procedural	Apply	10	PO1, PO3, PSO3, PSO5

CO Attainment

Assessment Plan for CIE

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

Attainment of COs from CIE

CO	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	86	0	74	80
CO2	76	88	82	82
CO3	83	86	80	83
CO4	92	0	88	90
CO5	80	0	90	85

Attainment of COs from SEE (from the BU result sheet)

CO	Class Average in SEE
CO1	77



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CO2	77
CO3	77
CO4	77
CO5	77

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 \text{ CIE Cl. Ave} + 0.7 \text{ SEE Cl. Ave}$
CO1	80	77	78
CO2	82	77	79
CO3	83	77	79
CO4	90	77	81
CO5	85	77	80

Setting CO Attainment Targets

CO	Target (Class Average)
CO1	70
CO2	73
CO3	71
CO4	85
CO5	85

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	78	70	-8
CO2	79	73	-6
CO3	79	71	-7
CO4	81	85	4
CO5	80	85	5

Closure of the Quality Loop for COs

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	70	-8		78
CO2	73	-6		79
CO3	71	-7		78
CO4	85	4	More assignment to be included in the schedule	
CO5	85	5	More illustrations to be solved and more assignments to be given	

Sample CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1, PO7	04
CO2	PO1, PSO3	12
CO3	PO1, PSO3	14
CO4	PO1, PSO3	14
CO5	PO1, PO3, PSO3, PSO5	12
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
56 OF 56 (100%) Sessions are devoted to PO1	Mapping Strength is 3
4 OF 56 (7%) Sessions are devoted to PO7	Mapping Strength is 1
12 OF 56 (21.4%) Sessions are devoted to PO3	Mapping Strength is 2
52 OF 56 (92.8%) Sessions are devoted to PSO3	Mapping Strength is 3
12 OF 56 (21.4%) Sessions are devoted to PSO5	Mapping Strength is 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
Costing Methods	3	0	2	0	0	0	1	0	0	0	0	0	0	0	3	0	2

CO Attainment and POs/PSOs

CO	POs	CO Attainment(%)
CO1	PO1, PO7	78
CO2	PO1, PSO3	79
CO3	PO1, PSO3	79
CO4	PO1, PSO3	81
CO5	PO1, PO3, PSO3, PSO5	80

PO and PSO Attainment

PO/PSO	Attainment (%)
PO1	$(3/3) \times (78+79+79+81+80)/5 = 79.4\%$
PO3	$(2/3) \times (80)/1 = 53.3\%$
PO7	$(1/3) \times (78)/1 = 26\%$
PSO3	$(3/3) \times (79+79+81+80)/4 = 79.75\%$
PSO5	$(2/3) \times (80)/1 = 53.3\%$



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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
Costing Methods	3	0	2	0	0	0	1	0	0	0	0	0	0	0	3	0	2
Attainment	.79	-	.53	-	-	-	.26	-	-	-	-	-	-	-	.80	-	.53

Department of Commerce
Course Outcome

VI SEM B.COM
INCOME-TAX-II

OUTCOMES: Students will be able to

CO1: Determine the taxable income from business and profession.

CO2: Computation of taxable income from capital gains.

CO3: Calculation of taxable income from other sources.

CO4: To understand the various deductions from gross total income available to individual assessee

CO5: To understand the various provisions for setoff and carry forward of losses and determination of taxable income and tax liability of an individual assessee



Attainment of Outcomes Computation of CO Attainment

CO	Course Outcome	Cognitive Level	Knowledge level	Instructional Method	Assessment Method	No of hours	POS/PSO
CO1	Determine the taxable income from business and profession	Understand/ application	Conceptual/ procedural	PPT, solving problems	IA test, SEE, quiz on admissible and in admissible expenses and incomes	16	PO1 PSO3
CO2	Computation of taxable income from capital gains	Understand/ application	Conceptual/ procedural	PPT, problem solving	IA test, SEE, Assignment on calculation of taxable income from capital Gains	16	PO1, PSO3
CO3	Calculation of taxable income from other sources	Understand/ application	Conceptual/ procedural	PPT, solving problems	IA test, SEE, Assignment on calculation of taxable income from other source	10	PO1, PSO3
CO4	To understand the various deductions from gross total income available to individual assessee	Understand	Conceptual/ procedural	PPT,	IA test, SEE,	06	PO1, PSO3
CO5	To understand the various provisions for setoff and carry forward of losses and determination of taxable income and tax liability of an individual assessee	Understand/ application	Conceptual/ procedural	PPT, solving problems	IA test, SEE, Assignment on calculation of total income and tax liability	08	PO1, PO3, PSO3, PSO5



Assessment Plan for CIE

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

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1/2	4/5	1/1	75
CO2	2/2	3/5	2/2	78
CO3	2/2	0	1.5/2	87.5
CO4	1.5/2	0	2/2	87.5
CO5	1.5/2	0	2/3	70

Attainment of COs from SEE (from the BU result sheet)

CO	Class Average in SEE
CO1	71
CO2	71
CO3	71
CO4	71
CO5	71



Computation of CO Direct Attainment in the course

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 \text{ CIE Cl. Ave} + 0.7 \text{ SEE Cl. Ave}$
CO1	75	71	72.2
CO2	78	71	73.1
CO3	87.5	71	75.95
CO4	87.5	71	75.95
CO5	70	71	70.7

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

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	72	73	1
CO2	73	73	0
CO3	76	73	-3
CO4	76	73	-3
CO5	71	73	2



Closure of the Quality Loop for COs

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	73	1	More question paper problems to be solved	
CO2	73	0	More question paper problems to be solved	
CO3	73	-3		76
CO4	73	-3		76
CO5	73	2	More question paper problems to be solved	

Sample CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1 PSO3	16
CO2	PO1, PSO3	16
CO3	PO1, PSO3	10
CO4	PO1, PSO3	06
CO5	PO1, PO3, PSO3, PSO5	08
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
56 OF 56 (100%) Sessions are devoted to PO1	Mapping Strength is 3
8 OF 56 (14.2%) Sessions are devoted to PO3	Mapping Strength is 1



56 OF 56 (100%) Sessions are devoted to PSO3	Mapping Strength is 3
8 OF 56 (14.2%) Sessions are devoted to PSO5	Mapping Strength is 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
IT-II	3	0	1	0	0	0	0	0	0	0	0	0	0	0	3	0	1

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO1, PO7	72
CO2	PO1, PSO3	73
CO3	PO1, PSO3	76
CO4	PO1, PSO3	76
CO5	PO1,PO3,PSO3,PSO5	71

PO and PSO Attainment

PO/PSO	Attainment (%)
PO1	$(3/3) \times (72+73+76+76+71)/5 = 74\%$
PO3	$(1/3) \times (71)/1 = 23\%$
PSO3	$(3/3) \times (73+76+76+71)/4 = 74\%$
PSO5	$(1/3) \times (71)/1 = 23\%$



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
IT II	3	0	1	0	0	0	0	0	0	0	0	0	0	0	3	0	1
Attainment	.74	-	.23	-	-	-	-	-	-	-	-	-	-	-	.74	-	.23

Department of Commerce

Course Outcome

VI SEM B.COM

MANAGEMENT ACCOUNTING

OUTCOMES: Students will be able to

CO1: Analyse the financial statements

CO2: Analyse the FS with the help of activity ratio, liquidity ratio, solvency ratio and profitability ratio

CO3: Analysis of changes in working capital, determining the fund from operation and preparation of FFS

CO4: Analysing the flow of cash from operating, financing and investment activities and preparation of CFS

CO5: Summarizing with the help of report preparation

**Attainment of Outcomes
 Computation of CO Attainment**

Course: Management Accounting

Credits: 3

CO	Course Outcome	Knowledge category	Cognitive Level	No. of hours	POs/PSOs
CO1	Analyse the financial statements	Procedural	Analyse and Evaluate	12	PO1, PO7
CO2	Analyse the FS with the help of activity ratio, liquidity ratio, solvency ratio and profitability ratio	Procedural	Remember and Analyse	14	PO1, PSO3
CO3	Analysis of changes in working capital, determining the fund from operation and preparation of FFS	Procedural	Analyse and Evaluate	10	PO1, PSO3
CO4	Analysing the flow of cash from operating, financing and investment activities and preparation of CFS	Procedural	Apply Analyse and evaluate	14	PO1, PSO3
CO5	Summarizing with the help of report preparation	Conceptual	Apply	06	PO3, PSO3, PSO5



CO Attainment

Direct Attainment of COs

Assessment Plan for CIE

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

Attainment of COs from CIE

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	80	70	75	75
CO2	78	77	85	80
CO3	60	00	80	70
CO4	85	0	85	85
CO5	40	0	40	40

Attainment of COs from SEE

CO	Class Average in SEE
CO1	70
CO2	70



CO3	70
CO4	70
CO5	70

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment $0.3 \text{ CIE Cl. Ave} + 0.7 \text{ SEE Cl. Ave}$
CO1	75	70	71
CO2	80	70	73
CO3	70	70	70
CO4	85	70	75
CO5	40	70	61

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

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



CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	71	70	1
CO2	73	70	3
CO3	70	70	0
CO4	75	70	05
CO5	61	70	-9

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	70	1	Clarity about the concept to be given through more live examples	
CO2	70	3	More assignments to be given on different problems	
CO3	70	0	More assignments to be given on different problems	
CO4	70	05	More assignments to be given on different problems	
CO5	70	-9		79

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1, PO7	12
CO2	PO1, PSO3	14



CO3	PO1, PSO3	10
CO4	PO1, PSO3	14
CO5	PO3, PSO3, PSO5	06
		56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
50 OF 56 (89%) Sessions are devoted to PO1	Mapping Strength is 3
06 OF 56 (10%) Sessions are devoted to PO3	Mapping Strength is 1
44 OF 56 (78.5%) Sessions are devoted to PSO3	Mapping Strength is 3
12 OF 56 (21.4%) Sessions are devoted to PO7	Mapping Strength is 2
06 OF 56 (10%) Sessions are devoted to PSO5	Mapping Strength is 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
MA	3	--	1	--	--	--	2	--	--	--	--	--	--	--	3	--	1

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%ge)
CO1	PO1, PO7	71
CO2	PO1,	73



	PSO3	
CO3	PO1, PSO3	70
CO4	PO1, PSO3	75
CO5	PO3, PSO3, PSO5	61

PO and PSO Attainment

PO/PSO	Attainment (%)
PO1	$(3/3) \times (71+73+70+75)/4 = 72.25\%$
PO3	$(1/3) \times (61)/1 = 20.33\%$
PO7	$(2/3) \times (71) = 47\%$
PSO3	$(3/3) \times (73+70+75+61)/4 = 69.75\%$
PSO5	$(1/3) \times (61)/1 = 20.33\%$

Attainment of POs and PSOs

Course	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
MA	3	-	1	--	--	--	2	--	--	--	--	--	--	--	3	--	1
Attainment	.72	-	.20	--	-		.47	-	-	--	--	--	--	-	.69	--	.20

Department of Commerce
Course Outcome

VI SEM B.COM

MARKETING OF INSURANCE PRODUCT

OUTCOMES: Students will be able to

CO1: Explain the various factors that influences Insurance products

CO2: Describe the life Cycle of Insurance Products

CO3: Summarize customers attributes and behaviour that influence the Insurance market

CO4: Explain various marketing strategies used in Insurance Industry



Attainment of Outcomes Computation of CO Attainment

Course: Marketing of Insurance product

Credits: 3

CO	Course Outcome	Knowledge category	Cognitive Level	Instructional Method	Assessment Method	No. of hours	POs/PSOs
CO1	Explain the various factors that influence Insurance Products	Conceptual	Understand and Remember	PPT, Lecture,	IA test, SEE, Assignments	14	PO1 PSO1, PSO5
CO2	Describe the life Cycle of Insurance Products	Conceptual	Understand and Remember	Lecture, case study of LIC.	IA test, SEE, Presentation of report	14	PO1 PSO1, PSO5
CO3	Summarize customers attributes and behaviour that influence the Insurance market	Conceptual	Understand and Remember	PPT, Lecture, Case study.	IA test, SEE, Discussions	14	PO1, PO3, PO4 PSO1, PSO5
CO4	Explain various marketing strategies used in Insurance Industry	Conceptual	Understand and Remember	Lecture, PPT,	IA test, SEE, Assignment	14	PO1, PO7 PSO1, PSO5
					Total Hours	52 Hours	



Assessment plan for CIE			
CO	A1(10)	T1(10)	T2(10)
CO1	2	3	1
CO2	2	7	2
CO3	3	0	3
CO4	3	0	2

Class average of CIE				
CO	A1 CI avg(10)	T1 CI Avg(10)	T2 CI Avg(10)	CIE Class Average
CO1	79	84	80	81
CO2	82	77	75	78
CO3	80	83	83	82
CO4	82	77	78	79
				80

Attainment of Cos from SEE

CO	Class average in SEE
CO1	67
CO2	67
CO3	67
CO4	67

Computation of CO Direct Attainment in the course

CO	CIE CI Ave	SEE CI. Ave	Direct CO Attainment $0.3 \text{ CIE CI Ave} + 0.7 \text{ SEE CI. Ave}$
CO1	81	67	71
CO2	78	67	70
CO3	82	67	72
CO4	79	67	71



Target set for each CO

CO	Target (Class Average)
CO1	75
CO2	70
CO3	69
CO4	70

Attainment Gap

CO	CO Attainment	Target (Class Average)	Co Attainment Gap
CO1	71	75	4
CO2	70	70	0
CO3	72	69	-3
CO4	71	70	-1

Closure of the quality loop for Cos

	Target	Co Attainment Gap %	Action proposed to bridge the gap	Modification of target where achieved
CO1	75	4	More assignment and class presentation to be included	
CO2	70	0		73
CO3	69	-3		70
CO4	70	-1		73

Sample CO-PO/PSO Mappings

CO	Pos/POS	Class sessions
CO1	PO1,PSO1,PSO5	14
CO2	PO1,PSO1,PSO5	14
CO3	PO1,PO3,PO4,PSO1,PSO5	14
CO4	PO1,PO7,PSO1,PSO5	14
Total		56

Course-PO/PSOs Mapping strength

Percentage of sessions are devoted to each PO/PSO	Mapping strength
56 of 56(100%) sessions devoted for PO1	Mapping strength is 3
14 of 56 (25%) sessions devoted for PO3	Mapping strength is 2
14 of 56 (25%) sessions devoted for PO4	Mapping strength is 2
56 of 56 (100%) sessions devoted for PSO1	Mapping strength is 3
56 of 56 (100%) sessions devoted for PSO5	Mapping strength is 3
14 of 56 (25%) sessions devoted for PO7	Mapping strength is 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
MIP	3	0	2	2	0	0	2	0	0	0	0	0	3	0	0	0	3



Co Attainment and POs/PSO

CO	POs/POS	Co Attainment
CO1	PO1, PSO1, PSO5	71
CO2	PO1, PSO1, PSO5	70
CO3	PO1, PO3, PO4, PSO1, PSO5	72
CO4	PO1, PO7, PSO1, PSO5	71

PO and PSO Attainment

PO/PSO	Attainment (%)
PO1	$(3/3) \times (71+70+72+71)/4 = 71\%$
PO3	$(2/3) \times (72)/1 = 48\%$
PO4	$(2/3) \times (72)/1 = 48\%$
PO7	$(2/3) \times (71)/1 = 47\%$
PSO1	$(3/3) \times (71+70+72+71)/4 = 71\%$
PSO5	$(3/3) \times (71+70+72+71)/4 = 71\%$

Attainment of POs and PSO

Course	Pos												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
MIP	3	0	2	2	0	0	2	0	0	0	0	0	3	0	0	0	3
Attainment	0.71	-	0.48	0.48	-	-	0.47	-	-	-	-	-	0.71	-	-	-	0.71

Department of Commerce
Course Outcome

VI SEM B.COM

PERFORMANCE MANAGEMENT

OUTCOMES: students will be able to

CO1: Illustrate application of modern techniques of costing in Industrial settings and compare with traditional techniques of Costing.

CO2: Analyse various Management Accounting techniques –CVP Analysis, Make or Buy for decision making.

CO3: Estimate the cash position and cost of production using budgets and variance analysis.

CO4: Illustrate use of information systems in managing and controlling a business and Appreciate importance and difficulties in assessing overall performance in divisionalized businesses.

Attainment of Outcomes Computation of CO Attainment

Course: PERFORMANCE MANAGEMENT

Credits: 3

CO	Course Outcome	Knowledge category	Cognitive Level	No. of hours	POs/PSOs
CO1	Illustrate application of modern techniques of costing in Industrial settings and Compare with traditional techniques of Costing	Conceptual	Understand, Apply	12	PO1,PO7, PSO1,PSO3, PSO5,
CO2	Analyze various Management Accounting techniques –CVP Analysis, Make or Buy for decision making.	Conceptual	Understand, Apply	12	PO1,PO7, PSO1 PSO2 PSO3 PSO5
CO3	Estimate the cash position and cost of production using budgets and variance analysis	Conceptual & Procedure	Understand, Apply	10	PO1,PO7, PSO1 PSO2, PSO3 PSO5
CO4	Illustrate use of information systems in managing and controlling a business and Appreciate importance and difficulties in assessing overall performance in divisionalized businesses	Conceptual	Understand,	12	PO1,PO5, PSO5

CO Attainment

Assessment Plan for CIE

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

Class average in CIE (As Calculated)

CO	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	80	88	87	85
CO2	78	80	82	80
CO3	80	80	74	78
CO4	76	80	78	78

Attainment of COs from SEE (from the BU result sheet)

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



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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	85	54	64
CO2	80	54	62
CO3	78	54	61
CO4	78	54	61

Setting CO Attainment Targets

CO	Target (Class Average)
CO1	68
CO2	65
CO3	63
CO4	64

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	64	68	4
CO2	62	65	3
CO3	61	63	2
CO4	61	64	3

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	68	4	More assignments and tests to be given	
CO2	65	3	More number of problems to be solved	
CO3	63	2	Revision and remedial coaching	
CO4	64	3	More practical problems to be solved	

Sample CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1,PO7, PSO1,PSO3, PSO5,	12
CO2	PO1,PO7, PSO1 PSO2, PSO3 PSO5	12
CO3	PO1,PO7, PSO1 PSO2,,PSO3 PSO5	10
CO4	PO1,PO5, ,PSO5	12
		56



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Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
56 OF 56 (100%) Sessions are devoted to PO1	Mapping Strength is 3
12 OF 56 (21%) Sessions are devoted to PO5	Mapping Strength is 1
44 OF 56 (79%) Sessions are devoted to PO7	Mapping Strength is 3
44 OF 56 (79%) Sessions are devoted to PSO1	Mapping Strength is 3
22 OF 56 (40%) Sessions are devoted to PSO2	Mapping Strength is 2
46 OF 56 (100%) Sessions are devoted to PSO3	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PSO5	Mapping Strength is 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
PM	3	0	0	0	1	0	3	0	0	0	0	0	3	2	3	0	3

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%age)
CO1	PO1,PO7, PSO1,PSO3, PSO5,	64
CO2	PO1,PO7, PSO1 PSO2, PSO3 PSO5	62



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CO3	PO1,PO7, PSO1 PSO2,,PSO3 PSO5	61
CO4	PO1,PO5, ,PSO5	61

PO and PSO Attainment

PO/PSO	Attainment (%)
PO1	$(3/3) \times (64+62+61+61)/4 = 62$
PO5	$(1/3) \times (61) = 20$
PO7	$(3/3) \times (64+62+61)/3 = 62$
PSO1	$(3/3) \times (64+62+61)/3 = 62$
PSO2	$(2/3) \times (62+61)/2 = 41$
PSO3	$(3/3) \times (64+62+61)/3 = 62$
PSO5	$(3/3) \times (64+62+61+61)/4 = 62$

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
PM	3	0	0	0	1	0	3	0	0	0	0	0	3	2	3	0	3
Attainment	.62	0	0	0	.20	0	.62	-	-	-	-	-	.62	.41	.62	-	.62

DEPARTMENT OF COMMERCE

COURSE OUTCOME

VI Semester

PRINCIPLES AND PRACTICES OF AUDITING

Course Outcomes: Students will be able to:

CO1: To familiarize the concepts of Auditing, types and Recent trends in auditing

CO2: To understand the Internal control and Internal check regards to wage payments, cash sales and cash purchases

CO3: To expose to different types Vouchers and Vouching process

CO4: Get practical exposure on the Procedures for the verification and valuation of Assets and Liabilities

CO5: They will be familiar with the Company Auditor and the procedure for audit of Limited Companies

**Attainment of Outcomes
 Computation of CO Attainment**

Course: Principles and practices of auditing

Credits: 3

	Course Outcome	Cognitive Level	Knowledge Category	Instructional Method	Assessment Method	Number of hours	POs/PSOs
CO1	Explaining about Auditing, types and Recent trends in auditing	Understand	Conceptual	PPT , Lecture using chalk and talk	IA, Tests, Sem exams	12	PO1,PO5, PSO1, PSO4
CO2	Describe the Internal control and Internal check regards to wage payments, cash sales and cash purchases	Understand	Conceptual	PPT , Lecture using chalk and talk, videos	IA, Tests, Sem exams	14	PO1,PO5, PSO1, PSO4
CO3	Explaining about Vouching with types	Understand	Conceptual	PPT , Lecture using chalk and talk, videos	IA, Tests, Sem exams	18	PO1,PO5, PSO1, PSO4
CO4	Describe the Procedure for verification and valuation of Assets and Liabilities	Understand	Conceptual	PPT , Lecture using chalk and talk, videos	IA, Tests, Sem exams	8	PO1,PO5, PSO1, PSO4
CO5	Explain about the Company Auditor and the procedure for audit of Limited Companies	Understand	Conceptual	PPT , Lecture using chalk and talk, videos	IA, Tests, Sem exams	4	PO1,PO5, PSO1, PSO4



Assessment Plan for CIE

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

Class average in CIE

CO	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	82	86	90	86
CO2	90	82	86	86
CO3	86	90	82	86
CO4	75	88	95	86
CO5	88	95	75	86

Attainment of COs from SEE (from the BU result sheet)

CO	Class Average in SEE
CO1	60
CO2	55
CO3	65



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NURTURING VALUES AND EXCELLENCE

CO4	50
CO5	70

Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment 0.3 CIE Cl. Ave +0.7 SEE Cl. Ave
CO1	86	60	68
CO2	86	55	65
CO3	86	65	72
CO4	86	50	61
CO5	86	70	75

Targets: Targets are set for each CO are

CO	Target (Class Average)
CO1	70
CO2	65
CO3	70
CO4	70
CO5	75

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	68	70	2
CO2	65	65	0



CO3	72	70	-2
CO4	61	70	9
CO5	75	75	0

Closure of the Quality Loop for COs

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	70	2	More assignment to be included in the schedule and more tests to be given	
CO2	65	0		
CO3	70	-2		72
CO4	70	9	More assignment to be included in the schedule and more tests to be given	
CO5	75	0		

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1,PO5, PSO1, PSO4	12
CO2	PO1,PO5, PSO1, PSO4	14
CO3	PO1,PO5, PSO1, PSO4	18
CO4	PO1,PO5, PSO1, PSO4	8



CO5	PO1,PO5, PSO1, PSO4	4
	Total	56

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
56 OF 56 (100%) Sessions are devoted to PO1	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PO5	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PSO1	Mapping Strength is 3
56 OF 56 (100%) Sessions are devoted to PSO4	Mapping Strength is 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
PPA	3	0	0	0	3	0	0	0	0	0	0	0	3	0	0	3	0

CO Attainment and POs/PSOs

CO	POs	CO Attainment (%age)
CO1	PO1,PO5, PSO1, PSO4	68
CO2	PO1,PO5, PSO1, PSO4	65
CO3	PO1,PO5, PSO1, PSO4	72
CO4	PO1,PO5, PSO1, PSO4	61



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NURTURING VALUES AND EXCELLENCE

CO5	PO1,PO5, PSO1, PSO4	75
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PO and PSO Attainment

PO/PSO	Attainment (%)
PO1	$(3/3) \times (68+65+72+61+75)/5 = 68.2$
PO5	$(3/3) \times (68+65+72+61+75)/5 = 68.2$
PSO1	$(3/3) \times (68+65+72+61+75)/5 = 68.2$
PSO4	$(3/3) \times (68+65+72+61+75)/5 = 68.2$

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
PPA	3	0	0	0	3	0	0	0	0	0	0	0	3	0	0	3	0
Attainment	0.68	-	-	-	0.68	-	-	-	-	-	-	-	0.68	-	-	0.68	-

DEPARTMENT OF COMMERCE
COURSE OUTCOME
VI SEM B.COM
RISK MANAGEMENT

OUTCOMES: Students will be able to

CO1: Explain the concept, types nature and limitations of managing risk

CO2: Explain the sources and various element of cost of risk and exposure.

CO3: Describe the approaches, process of Corporate Risk Management.

CO4: Explain the types and illustrate the working of various derivatives instruments

CO5: Describe the concept of Hedging and options in derivatives and concept of VaR



Attainment of Outcomes Computation of CO Attainment

Course: Risk Management

Credits: 3

CO	Course Outcome	Cognitive Level	Knowledge Category	Instructional Method	Assessment Method	No. of Hours	POs	PSOs
CO1	Explain the concept, types nature and limitations of managing risk	Understand	Conceptual	Lecture, PPT & Case studies	IA ,SEE & Assignments	10	PO1, PO5	PSO4, PSO5
CO2	Explain the sources and various element of cost of risk and exposure	Understand	Conceptual	Lecture, PPT & Case studies	IA ,SEE & Assignments	10	PO1, PO5	PSO4, PSO5
CO3	Describe the approaches, process of Corporate Risk Management	Understand	Conceptual & Procedure	Lecture, PPT & Case studies	IA ,SEE & Assignments	12	PO1, PO5, PO6	PSO4, PSO5
CO4	Explain the types and illustrate the working of various derivatives instruments	Understand	Conceptual	Lecture, PPT & Illustrations	IA ,SEE & Assignments	12	PO1, PO5	PSO4, PSO5
CO5	Describe the concept of Hedging and options in derivatives and concept of VaR	Understand	Conceptual	Lecture, PPT & Case studies	IA ,SEE & Assignments	12	PO1, PO5	PSO4, PSO5



Assesment plan for CIE			
CO	A1(10)	T1(10)	T2(10)
CO1	2	4	1
CO2	2	6	2
CO3	2	0	2
CO4	2	0	3
CO5	2	0	2

Class average of CIE				
CO	A1 CI avg(10)	T1 CI Avg(10)	T2 CI Avg(10)	CIE Class Average
CO1	1.0/2	3.0/4	1	71
CO2	1.5/2	5.0/6	1.0/2	75
CO3	1.5/2	0	1.5/2	75
CO4	1.0/2	0	1.5/3	50
CO5	1.0/2	0	1.5/2	63

Attainment of Cos from SEE

CO	Class average in SEE
CO1	64
CO2	64
CO3	64
CO4	64
CO5	64

Computation of CO Direct Attainment in the course

CO	CIE CI Ave	SEE CI. Ave	Direct CO Attainment 0.3 CIE CI Ave+0.7 SEE CI.Ave
CO1	71	64	66
CO2	75	64	67
CO3	75	64	67
CO4	50	64	60
CO5	63	64	64



Target set for each CO

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

Attainment Gap

CO	CO Attainment	Target (Class Average)	Co Attainment Gap
CO1	66	65	-1
CO2	67	65	-2
CO3	67	65	-2
CO4	60	65	5
CO5	64	65	4

Closure of the quality loop for Cos

	Target	Co Attainment Gap %	Action proposed to bridge the gap	Modification of target where achieved
CO1	65	-1		66
CO2	65	-2		67
CO3	65	-2		67
CO4	65	5	More assignment and class presentation to be included	
CO5	65	4	More assignment and class presentation to be included	



Sample CO-PO/PSO Mappings

CO	POs/POS	Class sessions
CO1	PO1,PO7,PSO1,PSO3, PSO5	12
CO2	PO1,PO7,PSO1 PSO2 PSO3 PSO5	12
CO3	PO1,PO7,PSO1 PSO2 PSO3 PSO5	10
CO4	PO1,PO5,PSO5	12
CO5	PO1,PO5,PSO4,PSO5	12
Total		58

Course-PO/PSOs Mapping strength

Percentage of sessions are devoted to each PO/PSO	Mapping strength
56 of 56(100%) sessions devoted for PO1	Mapping strength is 3
24 of 56 (43%)sessions devoted for PO5	Mapping strength is 3
34 of 56 (61%)sessions devoted for PO7	Mapping strength is 3
34 of 56 (61%)sessions devoted for PSO1	Mapping strength is 3
34 of 56 (61%)sessions devoted for PSO3	Mapping strength is 3
12 of 56 (21%)sessions devoted for PSO4	Mapping strength is 1
56 of 56 (100%)sessions devoted for PSO5	Mapping strength is 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
BR	3	0	0	0	3	0	3	0	0	0	0	0	3	0	3	1	3



Co Attainment and Pos/PSO

CO	Pos/POS	Co Attainment
CO1	PO1,PO7,PSO1,PSO3, PSO5	66
CO2	PO1,PO7,PSO1 PSO2 PSO3 PSO5	67
CO3	PO1,PO7,PSO1 PSO2 PSO3 PSO5	67
CO4	PO1,PO5,PSO5	60
CO5	PO1,PO5,PSO4,PSO5	64

PO and PSO Attainment

PO/PSO	Attainment %
PO1	65
PO5	62
PO7	67
PS01	67
PSO3	67
PSO4	21
PSO5	65

Attainment of POs and PSO

Course	Pos												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
RM	3	0	0	0	3	0	3	0	0	0	0	0	3	0	3	1	3
Attainment	0.65				0.62		0.67						0.67		0.67	0.21	0.65



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NURTURING VALUES AND EXCELLENCE

PROGRAM: BACHELOR OF COMMERCE

SUBJECT	POs							PSOs				
	1	2	3	4	5	6	7	1	2	3	4	5
Corporate Administration	0.64	-	-	-	0.64	-	-	0.64	-	-	-	0.64
Financial Accounting	.78	-	-	-	-	-	-	.78	.78	.78	.78	0
Indian Financial System	0.69	-	-	-	0.69	-	-	0.69	-	-	0.69	-
Marketing & Service Management	.40	-	-	.61	.61	.20	.20	.62	-	-	.62	-
Advanced Financial Accounting	.716	-	-	-	-	-	-	-	.716	.716	-	-
Banking Law & Operation	.71	-	-	-	-	-	-	.71	.48	.23	-	-

BATCH: 2016-2019

Quantitative Analysis for Business Decisions-I	0.78	-	-	-	-	-	-	.78	-	-	-	-
Retail Management	.66	.69	-	-	.69	-	.69	.69				.69
Business Ethics	.23	-	-	-	.69	-	-	.69	-	-	-	.69
Corporate Accounting	-	-	-	-	-	-	-	.69	.69	.69	.69	-



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Financial Management	-	-	-	-	-	-	-	.67	.67	.67	.67	-
PRCC	.65	.65	.66	-	.65	.64	.65	.66	-	.64	.64	.66
Quantitative Analysis for Business Decisions-II	-	-	-	-	-	-	-	.80	.80	.80	.80	-
Advanced Corporate Accounting		.68	.68	-	.68	.68	-	-	-	.68	-	.68
Cost Accounting	0.69	-	-	-	0.69	-	-	0.69	-	-	0.69	-
E- Business & Accounting	0.75	-	-	-	-	-	0.17	0.75	-	-	.75	-
Principles of Event Management	-	.68	.68	-	.68	.68	-	-	-	.68	-	.68
Stock & Commodity Market	.63	0	0	0	0	0	0	.63	.63	0	0	.63
Costing Methods	.75	-	.51	-	-	-	.25	-	-	.76	-	.51
Entrepreneurship development	.76	-	.76	-	-	-	.76	-	-	.76	-	.76
Goods & Service Tax	.79	-	-	-	-	-	-	.79	.79	.79	.80	0
International Banking & Forex Management	.62	.21	.21	-	.20	-	.41	-	.62	.62	-	.62
International Financial Management	0.58	-	-	-	.61	-	.59	0.59	.58	-	-	.59



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NURTURING VALUES AND EXCELLENCE

IFRS	.63	-	.21	-	-	-	.22	-	-	.63	-	.21
Income – Tax I	.72	-	.47	-	-	-	.23	-	-	.72	-	.47
Life & General Insurance	--	-	--	.35	-	.36	.54	-	--	.54	--	--
Business Regulations	-				0.2		0.2		0.6			0.68
Business taxation	.77	-	-	-	-	-	-	-	-	.77	-	.77
Cost Management	.79	-	.53	-	-	-	.26	-	-	.80	-	.53
International Auditing & Assurance	.60							.60	.60	.60	.60	.60
Income-tax-II	.74	-	.23	-	-	-	-	-	-	.74	-	.23
Management Accounting	.72	-	.20	--	-		.47	--	-	.69	--	.20
Marketing of Insurance Products	0.71	-	0.4	0.48	-	-	0.4	0.71	-	-	-	0.71
Performance Management	.62	0	0	0	.20	0	.62	.62	.41	.62	-	.62
Principles & Practices of Auditing	0.68	-	-	-	0.6	-	-	0.68	-	-	0.6	-
Risk Management	0.65				0.6		0.6	0.67		0.6	0.2	0.65
Advance Accounting	.71							.71	.71	.71	.71	0



St. Claret College

Affiliated to Bangalore University | A Claretian Missionary Institution

NURTURING VALUES AND EXCELLENCE

AVERAGE	0.55	0.08	0.15	0.04	0.24	0.07	0.20	0.43	0.25	0.45	0.25	0.35
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Program Outcome	Action to be taken to bridge the Gap
PO2	I. More number of class presentations to be given. II. Encouraging students to involve them in the reading of daily newspapers and various journals to improve their reading skills and review of articles to improve their writing skills III. Conduct spoken English classes
PO3	I. Organise Group Discussion II. Conduct a greater number of panel discussion and workshop III. Conduct expert talk
PO4	I. Encourage students to actively take part in extension activities. II. Discussion of various news related to non-academic aspects which will reinforce positive prospects about the current happening. III. Organise awareness rally on social issues
PO5	I. Encourage students to reduce the usage of non-biodegradable materials like plastic II. Encouraging the use of organic products
PO6	I. Encouraging students to be a part of incubation cell to acquire entrepreneurial skills
PO7	
Program Specific Outcomes	Action to be taken to bridge the Gap
PSO2	I. Encourage students to do internship in various functional areas II. Off the job training in companies III. Training students to file tax returns, opening of DEMAT account, PAN etc
PSO4	
PSO5	