

PG Department of Commerce Course Outcomes

Name of the Course: Monetary System

Class: 1st Semester M.Com

Outcomes (students will be able to):

- Evaluate role of money and theories of value of money.
- Understands the gold standard, principles of note issue and SDR.
- Evaluate international monetary system and describe the differences between flexible and fixed exchange rates.
- Gets to know the role of financial markets and elements of forex market.
- Understands about the balance of payment, current and capital account convertibility.



Attainment of Outcomes Computation of CO Attainment

Course: Monetary System Credits: 4

CO	Course Outcome	Knowled ge category	Cognitive Level	Instructio nal Method	Assessmen t Method	No. of hour s	PO s	PSO s
CO1	Evaluate role of money and theories of value of money.	Conceptua 1	Understan d	PPT, Lecture, illustration s, Activities,	IA test, SEE, (sem end exam) assignment	10	PO 1	PSO 1
CO2	Understands the gold standard, principles of note issue and SDR.	Conceptua 1	Memoriza tion	PPT, Lecture, illustration s, Activities, group discussion	IA test, SEE, Quiz, seminar	08	PO 4	PSO 1
CO3	Evaluate international monetary system and describe the differences between flexible and fixed exchange rates.	Conceptua 1	knowledg e	PPT, Lecture, illustration s, Activities, group discussion	IA test, SEE, Assignmen t, Seminar	12	PO 1 PO 4	PSO 1
CO4	Gets to know the role of financial markets and elements of forex market.	Conceptua 1	Understan d	PPT, Lecture, illustration s, Activities, group discussion	IA test, SEE, Assignmen t	10	PO 4	PSO 1 PSO 3
CO5	Understands about the balance of payment, current and capital account convertibility.	Conceptua 1	knowledg e	PPT, Lecture, illustration s, Activities, group discussion	IA test, SEE, Assignmen t	06	PO 4 PO 7	PSO 1



CO Attainment

Assessment Plan for CIE

СО	A (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)

СО	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.84	4.6	1.84	92
CO2	1.92	4.8	1.92	96
CO3	1.94	0	1.94	97
CO4	1.9	0	1.9	95
CO5	1.92	0	1.92	96

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

CO	Class Average in SEE
CO1	60.53
CO2	60.53
CO3	60.53
CO4	60.53
CO5	60.53

Computation of CO Direct Attainment in the course:

CO	CIE	SEE	Direct CO Attainment
	Cl. Ave	Cl. Ave	0.3 CIE Cl. Ave +0.7 SEE Cl. Ave
CO1	92	60.53	69.97
CO2	96	60.53	71.17
CO3	97	60.53	71.47
CO4	95	60.53	70.87
CO5	96	60.53	71.17

Setting CO Attainment Targets

Targets:

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

CO Attainment Gap

СО	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	69.971	70	-0.029
CO2	71.171	70	1.171
CO3	71.471	72	-0.529
CO4	70.871	72	-1.129
CO5	71.171	70	1.171

Closure of the Quality Loop for COs:

	Targ et	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	70	-0.029		79
CO ₂	70	1.171		80
CO3			More previous year question papers to be	
	72	-0.529	solved	
CO4			More assignments to be included in the	
	72	-1.129	schedule	
CO5	70	1.171		77

CO-PO/PSO Mappings

СО	POs/PSOs	Class Sessions
CO1	PO1, PSO1	10
CO2	PO4, PSO1	10
CO3	PO1,PO4, PSO1	12
CO4	PO4, PSO1, PSO3	10
CO5	PO4, PO7, PSO1	6

48

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
48 OF 48 Sessions are devoted to PSO1	100
38 OF 48 Sessions are devoted to P04	79
22 OF 48 Sessions are devoted to PO1	46
06 OF 48 Sessions are devoted to PO7	13
10 OF 48 Sessions are devoted to PSO3	21

Course-POs/PSO Mapping

Cours	se		POs											PSC)s			
		1	2	3	4	5	6	7	8	9	1 0	1	1 2	1	2	3	4	5
Moneta	ar			0		0			0		U	_				0		
y Syste	m	3	0		3		0	1		0	0	0	3	0	1		0	3

CO Attainment and POs/PSOs

CO	POs	CO Attainment
		(%ge)
CO1	PO1, PSO1	69.97
CO2	PO4, PSO1	71.17
CO3	PO1,PO4, PSO1	71.47
CO4	PO4, PSO1, PSO3	70.87
CO5	PO4, PO7, PSO1	71.17



PO and PSO Attainment

PO/PSO	Attainment (%)
PSO1	$(70.57+71.17+71.47+70.87+71.17)/5 \times (3/3) = 71.05\%$
PO4	$(71.17+71.47+70.87+71.17)/4 \times (3/3) = 71.17\%$
PO1	$(70.57+71.47)/2 \times (3/3) = 71.02\%$
PO7	$(71.17)/1 \times (1/3) = 23.72\%$
PSO3	$(70.87)/1 \times (1/3) = 23.62\%$

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
Monetary																	
System	3			3			1						3		1		
Attainment	0.71			0.71			0.24						0.71		0.24		



PG Department of Commerce Course Outcomes

Name of the Course: International Business (2017- 19 Batch)

Class: I Semester M. Com

Outcomes (students will be able to):

CO1: Describe international business, driver, routes, evolution, theories and environment

CO2: Explain strategic management process, organisational designs, global functional design

CO3: **Describe** IHRM, HR planning process, International operations management, International financial management, International financial accounting, financing foreign trade

CO4: Explain integration between countries, impact of integration



Attainment of Outcomes Computation of CO Attainment

Course: International Business Credits: 4

Cours	e: international Busine	33		1			Creatts: 4
СО	Course Outcome	CL	KC	Instruc tion metho	РО	PSO's	Assessment method
CO 1	Describe international business, drivers , routes, evolution, theories and environment	Understa nd	Conceptu al	PPT, Video s, Case study	PO2, PO3P O6	PSO2, PSO4	Presentation s, Discussions
CO2	Explain strategic management process, organisational designs, global functional design	Understa nd	Conceptu al	PPT, activiti es, Case studies	PO2, PO7	PSO1, PSO2,P SO4,PS O5	Assignment s, Presentation s, Discussions
CO3	Describe IHRM, HR planning process, International operations management, International financial management, International financial financial financial financial	Understa nd	Conceptu	PPT, Video s, activiti es Case studies , Surve y	PO1, PO2, PO3, PO7	PSO2, PSO4, PSO5	Assignment, Presentation s, Discussions,



	financing foreign trade						
CO4	Explain integration between countries, impact of integration	Understa nd	Conceptu al	PPT, Case studies	PO1, PO3,P O6	PSO4, PSO5	Assignment s, Presentation s, Discussions
Total Hours of Duration							48



CO Attainment

Assessment Plan for CIE

СО	A (10)	T1 (10)	T2 (10)
CO1	2	5	2
CO2	2	5	2
CO3	4	0	4
CO4	2	0	2

Attainment of COs from CIE

Class average in CIE (As Calculated)

СО	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.88	4.7	1.88	94
CO2	1.9	4.75	1.9	95
CO3	3.88	0	3.88	97
CO4	1.88	0	1.88	94

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

СО	Class Average in SEE
CO1	67.79
CO2	67.79
CO3	67.79
CO4	67.79



Attainment in the course:

СО	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment 0.3 CIE Cl. Ave +0.7 SEE Cl. Ave
CO1	94	67.79	75.65
CO2	95	67.79	75.95
CO3	97	67.79	76.55
CO4	94	67.79	75.65

Setting CO Attainment Targets

Targets:

CO	Target (Class Average)
CO1	73
CO2	73
СОЗ	73
CO4	73

CO Attainment Gap

СО	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	75.653	73	2.653
CO2	75.953	73	2.953
CO3	76.553	73	3.553
CO4	75.653	75	0.653

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	73	2.653		77
CO ₂	73	2.953		77
CO ₃	73	3.553		77
CO4	75	0.653		77

CO-PO/PSO Mappings

СО	POs/PSOs	Class Sessions
CO1	PO2, PSO4	10
CO2	PO7,PSO4,PSO5	10
CO3	PO2, PO7, PSO4,PSO5	18
CO4	PO7,PSO2	10
		48

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
48 OF 48 Sessions are devoted to PO2	100
10 OF 48 Sessions are devoted to PSO2	21
38 OF 48 Sessions are devoted to PSO4	79
10 OF 48 Sessions are devoted to PO7	21
28 OF 48 Sessions are devoted to PSO5	42

Course-POs/PSO Mapping

Course		POs									PSC	s					
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
International																	
Business	0	3	0	0	0	0	1	0	0	0	0	0	0	1	0	3	3

CO Attainment and POs/PSOs

CO	POs	CO Attainment
		(%ge)
CO1	PO2, PSO4	75.65
CO2	PO7,PSO4,PSO5	75.95
CO3	PO2, PO7, PSO4,PSO5	76.55
CO4	PO7,PSO2	75.65

PO and PSO Attainment

PO/PSO	Attainment (%)
PO2	$(72.84+73.44)/2 \times (3/3) = 73.14\%$
PSO4	$(72.84+73.14+73.44)/3 \times (3/3) = 73.14\%$
PSO5	$(73.14+73.44)/2 \times (3/3) = 73.29\%$
PO7	$(73.14+73.44+73.14)/3 \times (1/3) = 24.41\%$
PSO2	$(73.14)/1 \times (1/3) = 24.38\%$

Attainment of POs and PSOs

Course		POs									PS	Os					
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
International																	
Business	0	3	0	0	0	0	1	0	0	0	0	0	0	1	0	3	3
Attainment	-	0.73	_	-	_	_	0.24	_	-	_	_	_	-	0.24	-	0.73	0.73



PG Department of Commerce I Sem Macro Economics for Business Decisions

2017-19 Batch

Course Outcomes

Name of the Course: Macro Economics for Business Decisions

Class: 1st Semester M. Com (2017-19 Batch)

Outcomes (students will be able to):

CO1: Explain the concepts and fundamentals of Macro economics

CO2: Understands the importance of National Income

CO3: Explain the principles of Monetary and Fiscal policy and its application

CO4: Understand the dynamics of business and Growth



M.Com Credits: 4

Course Title: 1.3: Macro Economics for Business Decisions Course Outcomes Alignment with Instructional and Assessment

СО	Course Outcome	Knowledg e category	Cognitive Level	Instruction al Method	Assessment Method	No. of hours	POs	PSOs
CO1	Explain the concepts and fundamentals of Macro economics	Conceptual	Understan d	PPT, Lecture, illustrations, Activities,	IA test, SEE, (sem end exam) assignment	8	PO1	PSO1
CO2	Understands the importance of National Income	Conceptual	Understan d	PPT, Lecture, illustrations, Activities, group discussion	IA test, SEE, Quiz,	8	PO3	PSO1
CO3	Explain the principles of Monetary and Fiscal policy and its application	Conceptual	knowledg e	PPT, Lecture, illustrations, Activities, group discussion	IA test, SEE, Assignment,	8	PO7 PO4	PSO1
CO4	Understand the dynamics of business and Growth	Conceptual	Understan d	PPT, Lecture, illustrations, Activities, group discussion	IA test, SEE, Assignment	8	PO1	PSO2 and PSO5



CO Attainment Assessment Plan for CIE

СО	A (10)	T1 (10)	T2 (10)
CO1	2	5	2
CO2	2	5	2
CO3	3	0	3
CO4	3	0	3

Attainment of COs from CIE

Class average in CIE (As Calculated)

СО	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.88	4.7	1.88	94
CO2	1.9	4.75	1.9	95
CO3	2.91	0	2.91	97
CO4	2.88	0	2.88	96

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

СО	Class Average in SEE
CO1	62.68
CO2	62.68
CO3	62.68
CO4	62.68



Computation of CO Direct Attainment in the course:

CO	CIE	SEE	Direct CO Attainment
	Cl. Ave	Cl. Ave	0.3 CIE Cl. Ave +0.7 SEE Cl. Ave
CO1	94	62.68	72.08
CO2	95	62.68	72.38
CO3	97	62.68	72.98
CO4	96	62.68	72.68

Setting CO Attainment Targets

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

CO	Target (Class Average)
CO1	70
CO2	72
CO3	70
CO4	74

CO Attainment Gap

СО	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	72.076	70	2.076
CO2	72.376	72	0.376
CO3	72.976	70	2.976
CO4	72.676	74	-1.324



Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	70	2.076		74
CO2	72	0.376		74
CO3	70	2.976		74
CO4			More presentations and assignments need to	
	75	-1.324	be given	

CO-PO/PSO Mappings

СО	POs/PSOs	Class Sessions
CO1	PO1, PSO1	12
CO2	PO3, PSO1	12
CO3	PO7, PSO4,PSO1	12
CO4	PO1,PSO2, PSO5	12
		48

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Percentage(%)	Mapping Strength
24 OF 48 Sessions are devoted to PO1	50	3
12 OF 48 Sessions are devoted to PO3	25	1
12 OF 48 Sessions are devoted to PO7	25	1
36 OF 48 Sessions are devoted to PSO1	75	3
12 OF 48 Sessions are devoted to PSO2	25	1
12 OF 48 Sessions are devoted to PSO4	25	1
12 OF 48 Sessions are devoted to PSO5	25	1
24 OF 48 Sessions are devoted to PO1	50	3



Course-POs/PSO Mapping

Course		POs											PSC)s			
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
Macro																	
Economics																	
for																	
Business																	
Decisions	3	0	1	0	0	0	1	0	0	0	0	0	3	1	0	1	1

CO Attainment and POs/PSOs

CO	POs	CO Attainment
		(%ge)
CO1	PO1, PSO1	72.08
CO2	PO3, PSO1	72.38
CO3	PO7, PSO4,PSO1	72.98
CO4	PO1,PSO2, PSO5	72.68
CO5	PO1, PSO1	72.08



PO and PSO Attainment

PO/PSO	Attainment (%)
PO1	72.38%
PO3	24.13%
PO7	24.33%
PSO1	72.23%
PSO2	24.23%
PSO4	24.33%
PSO5	24.23%

Attainment of POs and PSOs

Course						P	Os							F	PSO	S	
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
Macro																	
Economics																	
for																	
Business																	
Decisions	0	0	0	0	0	0	1	0	0	0	0	0	0	1	0	3	3
Attainment	0.72		0.24				0.24						0.72	0.24		0.24	0.24



PG Department of Commerce Course Outcomes

Name of the Course: Information Systems and Computers

Class: 1st Semester M. Com Outcomes (students will be able to):

CO1: Understands the relevance of Information Systems including the types, SDLC, ERP and cloud computing.

CO2: Explain IT GRC, information system audit standards, COBIT, HIPAA and statements of auditing standards.

CO3: Explain the concept of IT Act 2008, cyber security and information security standards.

CO4: Understand concepts related to DBMS

CO5: Understand the spread sheet software.



Attainment of Outcomes Computation of CO Attainment

Course: Information Systems and Computers Credits: 4

CO	Course Outcome	Knowledg e category	Cognitive Level	Instructio nal Method	Assessmen t Method	No. of hours	PO s	PSO s
CO 1	the relevance of Information Systems including the types, SDLC, ERP and cloud computing	Conceptua 1	Understan d and Remembe r	12	PSO5, PO1			
CO 2	Explains IT GRC, information system audit standards, COBIT, HIPAA and statements of auditing standards	Factual	Understan d and Remembe r	12	PSO5, PO2			
CO 3	Explains the concept of IT ACT 2008, cyber security and information security standards	Conceptua 1	Understan d and Remembe r	12	PSO5, PO1, PO7			
CO 4	Understands concepts related to DBMS	Factual and Conceptua l	Understan d and Remembe r	12	PSO5, PO1, PO2			
CO 5	Understands the spreadsheet software	Factual and Conceptua l	Understan d and Remembe r	12	PSO5, PO2			

CO Attainment Assessment Plan for CIE

СО	A (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

СО	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.7	4.25	1.7	85
CO2	1.64	4.1	1.64	82
CO3	1.66	0	1.66	83
CO4	1.6	0	1.6	80
CO5	1.62	0	1.62	81

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

СО	Class Average in SEE
CO1	68.51
CO2	68.51
CO3	68.51
CO4	68.51
CO5	68.51



Computation of CO Direct Attainment in the course:

CO	CIE	SEE	Direct CO Attainment
	Cl. Ave	Cl. Ave	0.3 CIE Cl. Ave +0.7 SEE Cl. Ave
CO1	85	68.51	73.46
CO2	82	68.51	72.56
CO3	83	68.51	72.86
CO4	80	68.51	71.96
CO5	81	68.51	72.26

Setting CO Attainment Targets

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

CO Attainment Gap

СО	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	73.46	72	1.46
CO2	72.56	74	-1.44
CO3	72.86	71	1.86
CO4	71.96	74	-2.04
CO5	72.26	71	1.26



Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	72	1.46		
CO2	74	-1.44	More practice need to be given in lab	62
CO ₃	71	1.86		62
CO4	75	-2.04	More assignments need to be given	62
CO5	74	1.26		

CO-PO/PSO Mappings

СО	POs/PSOs	Class Sessions
CO1	PO1, PSO5	12
CO2	PO2, PSO5	12
CO3	PO1,PO7, PSO5	12
CO4	PO1, PO2, PSO5	12
CO5	PO2, PSO5	12
		48

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
60 OF 60 Sessions are devoted to PSO5	100
36 OF 60 Sessions are devoted to PO1	60
36 OF 48 Sessions are devoted to PO2	60
12 OF 48 Sessions are devoted to PO7	20
60 OF 60 Sessions are devoted to PSO5	100

Course-POs/PSO Mapping

Course	POs									PSOs							
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
Information																	
Systems and	2	2	Λ	Λ	0	Λ	1	Λ	٥	0	0	0	٥	Λ	Λ	0	0
Computers	3	3	U	U	U	U	I	U	U	U	U	U	U	U	U	U	U

CO Attainment and POs/PSOs

CO	POs	CO Attainment
		(%ge)
CO1	PO1, PSO5	73.46
CO2	PO2, PSO5	72.56
CO3	PO1,PO7, PSO5	72.86
CO4	PO1, PO2, PSO5	71.96
CO5	PO2, PSO5	72.26

PO and PSO Attainment

PO/PSO	Attainment (%)
PSO5	$(73.46+72.56+72.86+71.96+72.26)/5 \times (3/3) = 72.62\%$
PO1	$(73.46+72.86+71.96)/3 \times (3/3) = 72.76\%$
PO2	$(72.56+71.96+72.26)/3 \times (3/3) = 72.26\%$
PO7	$(72.86)/1 \times (1/3) = 24.29\%$
PSO5	$(73.46+72.56+72.86+71.96+72.26)/5 \times (3/3) = 72.62\%$



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
ISC	3	3					1										3
Attainment	0.73	0.72					0.24										0.73



PG Department of Commerce Course Outcomes

Name of the Course: Advance Financial Management

Class: 1st Semester M. Com

Outcomes (students will be able to):

CO1: Evaluate the different capital structure theories.

CO2: Evaluate the different capital budgeting

CO3: Evaluate the risk elements in capital budgeting.

CO4: Understand and evaluate the mergers and acquisitions derivatives and Hedging instruments.



Attainment of Outcomes Computation of CO Attainment

Course: Advance Financial Management Credits: 4

CO	Course Outcome	Knowledg e category	Cognitive Level	Instructio nal Method	Assessmen t Method	No. of hours	PO s	PSO s
C01	Evaluate the different capital structure theories	Procedural	Analyse and Evaluate	PPT, Lecture, illustrations , Activities,	IA test, Preparatory , SEE, (sem end exam) assignment	08	PO 1	PSO 1
CO2	Evaluate the different capital budgeting decisions	Procedural	Analyse and Evaluate	PPT, Lecture, illustrations , Activities, group discussion	IA test, Preparatory , SEE, (sem end exam) assignment	10	PO 1	PSO 2
CO3	Evaluate the risk elements in capital budgeting	Procedural	Analyse and Evaluate	Lecture, illustrations, Videos, group discussion	IA test, Preparatory , SEE, (sem end exam) assignment	10	PO 1	PSO 1, PSO 4
CO4	Understand and evaluate the mergers and acquisitions and corporate restructuring	Theoretica l and procedural	Understan d and evaluate	PPT, Lecture, illustrations , Live case studies	IA test, Preparatory , SEE, (sem end exam) assignment	12	PO 1	PSO 1
CO5	Understand various risk mitigation tools including derivatives and hedging instruments	Conceptua 1	knowledg e	PPT, Lecture, videos, Activities, group discussion	IA test, Preparatory , SEE, (sem end exam) assignment	06	PO 1	PSO 1



CO Attainment Assessment Plan for CIE

СО	A (10)	T1 (10)	T2 (10)
CO1	2	5	2
CO2	2	5	2
CO3	2	0	2
CO4	3	0	2
CO5	1	0	2

Attainment of COs from CIE

Class average in CIE (As Calculated)

СО	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.8	4.5	1.8	90
CO2	1.84	4.6	1.84	92
CO3	1.88	0	1.88	94
CO4	1.86	0	1.86	93
CO5	1.82	0	1.82	91

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

СО	Class Average in SEE
CO1	48.21
CO2	48.21
CO3	48.21
CO4	48.21
CO5	48.21



Computation of CO Direct Attainment in the course:

СО	CIE	SEE	Direct CO Attainment
	Cl. Ave	Cl. Ave	0.3 CIE Cl. Ave +0.7 SEE Cl. Ave
CO1	90	48.21	60.75
CO2	92	48.21	61.35
CO3	94	48.21	61.95
CO4	93	48.21	61.65
CO5	91	48.21	61.05

Setting CO Attainment Targets

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

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

CO Attainment Gap

СО	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	60.75	61	-0.25
CO2	61.35	60	1.35
CO ₃	61.95	60	1.95
CO4	61.65	61	0.65
CO5	61.05	62	-0.95



Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	61		More previous year question papers to be solved	
CO1	61	-0.25		
CO ₂	60	1.35		62
CO ₃	60	1.95		62
CO4	61	0.65		62
CO5	62	-0.95	More assignments need to be given	

CO-PO/PSO Mappings

СО	POs/PSOs	Class Sessions
CO1	PO1, PSO1	10
CO2	PO4, PSO1	10
CO3	PO1,PO4, PSO1	12
CO4	PO4, PSO1, PSO3	10
CO5	PO4, PO7, PSO1	6
		48

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
48 OF 48 Sessions are devoted to PSO1	100
38 OF 48 Sessions are devoted to P04	79
22 OF 48 Sessions are devoted to PO1	46
06 OF 48 Sessions are devoted to PO7	13
10 OF 48 Sessions are devoted to PSO3	21



Course-POs/PSO Mapping

Course		POs												PSOs					
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5		
Advanced Financial	3			3			1						3		1				
Management							•								•				

CO Attainment and POs/PSOs

CO	POs	CO Attainment
		(%ge)
CO1	PO1, PSO1	60.75
CO2	PO4, PSO1	61.35
CO3	PO1,PO4, PSO1	61.95
CO4	PO4, PSO1, PSO3	61.65
CO5	PO4, PO7, PSO1	61.05

PO and PSO Attainment

PO/PSO	Attainment (%)
PSO1	$(60.75+61.35+61.95+61.65+61.05)/5 \times (3/3) = 61.35\%$
PO4	$(61.35+61.95+61.65+61.05)/4 \times (3/3) = 61.5\%$
PO1	$(60.75+61.95)/2 \times (3/3) = 61.35\%$
PO7	$(61.05)/1 \times (1/3) = 20.35\%$
PSO3	$(61.65)/1 \times (1/3) = 20.55\%$



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	
AFM	3			3			1						3		1			
Attainment	0.61			0.62			0.2						0.61		0.21			



PG Department of Commerce Course Outcomes

Name of the Course: Human Resource Management

Class: 1st Semester M.Com

Outcomes (students will be able to):

CO1: Understands HR Functions, HR Policies and Principles, qualities of HR Manager and HRM Model.

CO2: Acquaint with the process of Human Resource Planning inclusive of job design, employee hiring, training and development, job evaluation, compensation plans.

CO3: Familiarize with the measures to be adopted in maintaining employee safety and health, participative management, industrial relations and trade union

CO4: Evaluate the ethical issues in HRM, HR audit of corporate strategy, HRM and employee satisfaction



Attainment of Outcomes Computation of CO Attainment

Course: Human Resource Management Credits: 4

CO	Course Outcome	Knowledg e category	Cognitive Level	Instruction al Method	Assessm ent Method	No. of hours	POs	PSO s
C01	Understands HR functions, HR policies and principles, qualities of HR manager and HRM model.	Conceptual	Understand	PPT, Lecture, illustrations, Activities, group discussion	IA test, SEE, (sem end exam) (assignm ent)		PO1	PSO 1
CO2	Acquaint with the process of Human Resource Planning inclusive of job design, employee hiring, training and development, job evaluation, compensation plans.	Conceptual	Remember	PPT, Lecture, illustrations, Activities, Seminar, group discussion	IA test, SEE, Seminar, activities		PO1 PO2	PSO 1
СОЗ	Familiarize with the measures to be adopted in maintaining employee safety and health, participative management, industrial relations and trade union.	Conceptual	Understand	PPT, Lecture, illustrations, Activities, Seminar, group discussion	IA test, SEE, Assignm ent, seminar		PO1 PO2	PSO 1 PSO 4



CO4	Evaluate the	Conceptual	knowledge	PPT,	IA test,	PO1	PSO
CO4	ethical issues			Lecture,	SEE,	PO2	1
	in HRM, HR			illustrations,	Assignm		PSO
	audit of			Activities,	ent		4
	corporate			group			
	strategy, HRM			discussion			
	and employee						
	satisfaction.						

CO Attainment Assessment Plan for CIE

СО	A (10)	T1 (10)	T2 (10)
CO1	2	5	2
CO2	3	5	3
CO3	3	0	3
CO4	2	0	2

Attainment of COs from CIE

Class average in CIE (As Calculated)

СО	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.9	4.75	1.9	95
CO2	2.88	4.8	2.88	96
CO3	2.91	0	2.91	97
CO4	1.92	0	1.92	96
			CIE %	96

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

СО	Class Average in SEE
CO1	56.49
CO ₂	56.49
CO3	56.49
CO4	56.49



Computation of CO Direct Attainment in the course:

CO	CIE	SEE	Direct CO Attainment
	Cl. Ave	Cl. Ave	0.3 CIE Cl. Ave +0.7 SEE Cl. Ave
CO1	95	56.49	68.04
CO2	96	56.49	68.34
CO3	97	56.49	68.64
CO4	96	56.49	68.34

Setting CO Attainment Targets

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

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

CO Attainment Gap

СО	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	68.043	68	0.043
CO2	68.343	68	0.343
CO3	68.643	69	-0.357
CO4	68.343	69	-0.657



Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	68	0.043		70
CO ₂	68	0.343		70
CO3	69	-0.357	More previous year question papers to be solved	
CO4	69	-0.657	More assignments to be included	

CO-PO/PSO Mappings

СО	POs/PSOs	Class Sessions
CO1	PO1, PSO1	10
CO2	PO1, PSO1, PO2	12
CO3	PO1, PSO1, PO2, PSO4	14
CO4	PO1, PSO1, PO2, PSO4,	12
		48

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
48 OF 48 Sessions are devoted to PO1	100
48 OF 48 Sessions are devoted to PSO1	100
38 OF 48 Sessions are devoted to PO2	79
26 OF 48 Sessions are devoted to PSO4	54

Course-POs/PSO Mapping

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

CO Attainment and POs/PSOs

CO	POs	CO Attainment
		(%ge)
CO1	PO1, PSO1	68.04
CO2	PO1, PSO1, PO2	68.34
CO3	PO1, PSO1, PO2, PSO4	68.64
CO4	PO1, PSO1, PO2,	
C04	PSO4,	68.34

PO and PSO Attainment

PO/PSO	Attainment (%)
PO1	$(68.04+68.34+68.64+68.34)/4 \times (3/3) = 68.34\%$
PSO1	$(68.04+68.34+68.64+68.34)/4 \times (3/3) = 68.34\%$
PO2	$(68.34+68.64+68.34)/3 \times (3/3) = 68.44\%$
PSO4	$(68.64+68.34)/2 \times (3/3) = 68.49\%$



Attainment of POs and PSOs

Course		POs]	PSO	S						
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
HRM	3	3	0	0	0	0	0	0	0	0	0	0	3	0	0	3	0
Attainment	0.68	0.68											0.68			0.68	



PG Department of Commerce Course Outcomes

Name of the Course: Indian Banking (2017 – 19 Batch)

Class: 2nd Semester M. Com

Outcomes (students will be able to):

CO1: Understands the concept of Banking & its scope.

CO2: Evaluate Narasimhan Committee Report post 1992

CO3: Compare Basel I, Basel II and Basel III reforms.

CO4: **Explain** the process of NPA determination by the banks.

CO5: **Determine** the various Banking Innovations.



Attainment of Outcomes Computation of CO Attainment

Course: Indian Banking Credits: 4

CO	Course Outcome	Knowledge category	Cognitive Level	Instruction al Method	Assessment Method	POs	PSOs
CO1	Understands the concept of Banking & its scope.	Conceptual	Understand	PPT, Lecture, illustrations, Activities,	IA test, SEE, (sem end exam) assignment	PO4	PSO1
CO2	Evaluate Narasimhan Committee Report post 1992	Conceptual	Memorizatio n	PPT, Lecture, illustrations, Activities	IA test, SEE, assignment	PO1	PSO1
CO3	Compare Basel I, Basel II and Basel III reforms.	Conceptual	knowledge	PPT, Lecture, illustrations,	IA test, SEE, Assignment,	PO1	PSO1
CO4	Explain the process of NPA determination by the banks.	Conceptual	Understand	PPT, Lecture, illustrations, Activities,	IA test, SEE, Assignment Seminar	PO1 PO3 PO4 PO5	PSO1
CO5	Determine the various Banking Innovations.	Conceptual	knowledge	PPT, Lecture, illustrations.	IA test, SEE, Assignment Seminar	PO1 PO3 PO5 PO6 PO7	PSO1 PSO5
	·		•	•	Total	Hours	48



CO Attainment

Direct Attainment of Cos Assessment Plan for CIE

СО	A (10)	T1 (10)	T2 (10)
CO1	2	5	2
CO2	2	3	2
CO3	2	2	2
CO4	2	0	2
CO5	2	0	2

Attainment of COs from CIE

Class average in CIE (As Calculated)

СО	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.8	4.5	1.8	90
CO2	1.82	2.73	1.82	91
CO3	1.84	1.84	1.84	92
CO4	1.86	0	1.86	93
CO5	1.88	0	1.88	94

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

CO	Class Average in SEE
CO1	62.2
CO ₂	62.2
CO3	62.2
CO4	62.2
CO5	62.2

Computation of CO Direct Attainment in the course:

CO	CIE	SEE	Direct CO Attainment
	Cl. Ave	Cl. Ave	0.3 CIE Cl. Ave +0.7 SEE Cl. Ave
CO1	90	62.2	70.54
CO2	91	62.2	70.84
CO3	92	62.2	71.14
CO4	93	62.2	71.44
CO5	94	62.2	71.74

Setting CO Attainment Targets

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

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

CO Attainment Gap

СО	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	70.54	70	0.54
CO2	70.84	70	0.84
CO3	71.14	70	1.14
CO4	71.44	72	-0.56
CO5	71.74	72	-0.26



Closure of the Quality Loop for COs

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	70	0.54		72
CO ₂	70	0.84		75
CO3	70	1.14		75
CO4	72	-0.56	More essay type questions need to be solved	
CO5	72	-0.26	More assignments need to be given	

CO-PO/PSO Mappings

СО	POs/PSOs	Class Sessions
CO1	PO4/PSO1	10
CO2	PO1/PSO1	10
CO3	PO1/PSO1	10
CO4	PO1,PO3,PO4,PO5/PSO1	10
CO5	PO1,PO3,PO5,PO6,PO7/PSO1,PSO5	8
		48

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
20 OF 48 Sessions are devoted to PO4	42
38 OF 48 Sessions are devoted to PO1	79
18 OF 48 Sessions are devoted to PO3	38
18 OF 48 Sessions are devoted to PO5	38
8 OF 48 Sessions are devoted to PO6	17
8 OF 48 Sessions are devoted to PO7	17
48 OF 48 Sessions are devoted to PSO1	100
8 OF 48 Sessions are devoted to PSO5	17



Course-POs/PSO Mapping

Course		POs						PSOs									
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
Advanced E																	
Commerce and Mobile Commerce	3	0	2	3	2	1	1	0	0	0	0	0	3	0	0	0	1

CO Attainment and POs/PSOs

CO	POs	CO Attainment
		(%ge)
CO1	PO4/PSO1	70.54
CO2	PO1/PSO1	70.84
CO3	PO1/PSO1	71.14
CO4	PO1,PO3,PO4,PO5/PSO1	71.44
CO5	PO1,PO3,PO5,PO6,PO7/PSO1,PSO5	71.74

PO and PSO Attainment

PO/PSO	Attainment (%)
PO4	$(70.54+71.44)/2 \times (3/3) = 70.99\%$
PO1	$(70.84+71.14+71.44+71.74)/4 \times (3/3) = 71.29\%$
PO3	$(71.44+71.74)/2 \times (2/3) = 71.59\%$
PO5	$(71.44+71.74)/2 \times (2/3) = 71.59\%$
PO6	71.74/1*1/3=23.91
PO7	71.74/1*1/3=23.91
PSO1	(70.54+70.84+71.14+71.44+71.74/5*(3/3)=71.14
PSO5	71.74/1*1/3=23.91



Attainment of POs and PSOs

Course		POs								P	SO	S					
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
Indian																	
Banking	3	0	2	3	2	1	1	0	0	0	0	0	3	0	0	0	1
Attainment	0.71	_	0.72	0.71	0.72	0.24	0.24	_	_	_	_		0.71	_	_	_	0.24



PG Department of Commerce Course Outcomes

Name of the Course: Risk Management

Class: 2nd Semester M.Com

Outcomes (students will be able to):

- Understand the basic concepts of risk and uncertainty.
- Understand the different types of risks, steps to manage risk and RBI guidelines on risk
- Understand and analyse the models of risk management
- Evaluate the market related risk using some of the models of risk management
- Understand the different concepts of operational risks



Attainment of Outcomes Computation of CO Attainment

Course: Risk Management Credits: 4

CO	Course Outcome	Knowled ge category	Cognitive Level	Instructio nal Method	Assessmen t Method	No. of hour s	PO s	PSO s
CO 1	the basic concepts of risk and uncertainty.	Theoretica 1	Understan d	PPT /case study discussions	IA test, Preparatory , SEE, (sem end exam) assignment	08	PO 1	PSO 1
CO2	Understand the different types of risks, steps to manage risk and RBI guidelines on risk	Theoretica 1	Understan d	PPT /case study discussions	IA test, Preparatory , SEE, (sem end exam) assignment	10	PO 1	PSO 1,PS O2
CO3	Understand and analyse the models of risk management	Procedura 1	Analyse and Evaluate	Lecture, illustration s,	IA test, Preparatory , SEE, (sem end exam) assignment	10	PO 1	PSO 1, PSO 4
CO4	Evaluate the market related risk using some of the models of risk management	Procedura 1	Analyse and Evaluate	Lecture, illustration s,	IA test, Preparatory , SEE, (sem end exam) assignment	12	PO 1	PSO 1, PSO 4
CO5	Understand the different concepts of operational risks	Theoretica 1	Understan d and evaluate	PPT/ case study discussions	IA test, Preparatory , SEE, (sem end exam) assignment	06	PO 1	PSO 1

CO Attainment Assessment Plan for CIE

СО	A (10)	T1 (10)	T2 (10)
CO1	2	5	2
CO2	2	3	2
CO3	2	2	2
CO4	2	0	2
CO5	2	0	2

Attainment of COs from CIE

СО	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.92	4.8	1.92	96
CO2	1.88	2.82	1.88	94
CO3	1.9	1.9	1.9	95
CO4	1.94	0	1.94	97
CO5	1.96	0	1.96	98

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

СО	Class Average in SEE
CO1	56.19
CO2	56.19
CO3	56.19
CO4	56.19
CO5	56.19



Computation of CO Direct Attainment in the course:

CO	CIE	SEE	Direct CO Attainment
	Cl. Ave	Cl. Ave	0.3 CIE Cl. Ave +0.7 SEE Cl. Ave
CO1	96	56.19	68.13
CO2	94	56.19	67.53
CO3	95	56.19	67.83
CO4	97	56.19	68.43
CO5	98	56.19	68.73

Setting CO Attainment Targets

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

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

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	68.133	68	0.133
CO2	67.533	68	-0.467
CO3	67.833	68	-0.167
CO4	68.433	68	0.433
CO5	68.733	68	0.733



Closure of the Quality Loop for COs

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	68	0.133		70
CO2	68	-0.467	More assignments need to be given	
CO3	68	-0.167	More practical problems need to be solved	
CO4	68	0.433		70
CO5	68	0.733		70

CO-PO/PSO Mappings

CO	POs/PSOs	Class
		Sessions
CO1	PO1, PSO1	10
CO2	PO1, PSO1, PSO2	10
CO3	PO1, PSO1, PSO4	12
CO4	PO1, PSO1, PSO4	8
CO5	PO1, PSO1	8
		48

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
48 OF 48 Sessions are devoted to PO1	100
48 OF 48 Sessions are devoted to PSO1	100
10 OF 48 Sessions are devoted to PSO2	21
20 OF 48 Sessions are devoted to PSO4	42

Course-POs/PSO Mapping

Course		POs						PSOs									
	1	2	3	4	5	6	7	8	9	1	1	1 2	1	2	3	4	5
Risk										U	-						
Management	3												3	1		3	

CO Attainment and POs/PSOs

CO	POs	CO Attainment
		(%ge)
CO1	PO1, PSO1	68.13
CO2	PO1, PSO1, PSO2	67.53
CO3	PO1, PSO1, PSO4	67.83
CO4	PO1, PSO1, PSO4	68.43
CO5	PO1, PSO1	68.73

PO and PSO Attainment

PO/PSO	Attainment (%)
PO1	$(68.13+67.53+67.83+68.43+68.73)/5 \times (3/3) = 68.13\%$
PSO1	$(68.13+67.53+67.83+68.43+68.73)/5 \times (3/3) = 68.13\%$
PSO2	$(67.53)/1 \times (1/3) = 22.51\%$
PSO4	$(67.83+68.43)/2 \times (3/3) = 68.13\%$



Attainment of POs and PSOs

Course						PO	S							P	SOs		
	1	2	3	4	5	6	7	8	9	10	11	1 2	1	2	3	4	5
Risk Management	3												3	1		3	
Attainment	0.68												0.68	0.23		0.68	



PG Department of Commerce Course Outcomes

Name of the Course: Advanced E-Commerce and Mobile Commerce (2017 – 19 Batch)

Class: 2nd Semester M.Com

Outcomes (students will be able to):

CO1: Understands the working of EDI and threats in E-commerce.

CO2: **Gets** to know the overview of electronic payment systems and Secure electronic transactions protocol.

CO3: Familiarize with the technologies, applications and services of m-commerce.

CO4: **Acquaint** with the framework for the study of mobile commerce, Japan's I-mode and the impact of 2G, 3G & 4G technologies on M-commerce.

CO5: **Understands** the concept of wireless application protocol and the factors affecting on the mobile gaming services



Attainment of Outcomes Computation of CO Attainment

Course: Advanced E-Commerce and Mobile Commerce Credits: 4

CO	Course Outcome	Knowledge category	Cognitiv e Level	Instructiona 1 Method	Assessment Method	POs	PSOs
CO1	Understands the working of EDI and threats in E- commerce.	Conceptual	Understa nd	PPT, Lecture, illustrations, Activities,.	IA test, SEE, (sem end exam) assignment	PO2 PO7	PSO5
CO2	Gets to know the overview of electronic payment systems and Secure electronic transactions protocol.	Conceptual	Memoriz ation	PPT, Lecture, illustrations, Activities	IA test, SEE, assignment	PO2 PO7	PSO5
CO3	Familiarize with the technologies,a pplications and services of m-commerce.	Conceptual	knowledg e	PPT, Lecture, illustrations,	IA test, SEE, Assignment	PO2 PO7	PSO5
CO4	Acquaint with the framework for the study of mobile commerce, Japan's I-mode and the impact of 2G, 3G & 4G technologies on M-commerce.	Conceptual	Understa nd	PPT, Lecture, illustrations, Activities,	IA test, SEE, Assignment Seminar	PO2 PO7	PSO4 PSO5



CO5	Understands	Conceptual	knowledg	PPT,	IA test,	PO2	PSO4
1003	the concept of	_	e	Lecture,	SEE,	PO7	PSO5
	wireless			illustrations.	Assignment		
	application				Seminar		
	protocol and						
	the factors						
	affecting on						
	the mobile						
	gaming						
	services						
					Total	Hours	48

CO Attainment Assessment Plan for CIE

СО	A (10)	T1 (10)	T2 (10)
CO1	2	5	2
CO2	2	3	2
CO3	2	2	2
CO4	2	0	2
CO5	2	0	2

Attainment of COs from CIE

Class average in CIE

СО	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.98	4.95	1.98	99
CO2	1.96	2.94	1.96	98
CO3	1.96	1.96	1.96	98
CO4	1.98	0	1.98	99
CO5	1.98	0	1.98	99

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

СО	Class Average in SEE
CO1	59.7
CO ₂	59.7
CO3	59.7
CO4	59.7
CO5	59.7



Computation of CO Direct Attainment in the course:

CO	CIE	SEE	Direct CO Attainment
	Cl. Ave	Cl. Ave	0.3 CIE Cl. Ave +0.7 SEE Cl. Ave
CO1	99	59.7	71.49
CO2	98	59.7	71.19
CO3	98	59.7	71.19
CO4	99	59.7	71.49
CO5	99	59.7	71.49

Setting CO Attainment Targets

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

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

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	71.49	70	1.49
CO2	71.19	70	1.19
CO3	71.19	70	1.19
CO4	71.49	72	-0.51
CO5	71.49	72	-0.51



Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	70	1.49		72
CO2	70	1.19		72
CO3	70	1.19		72
CO4	72	-0.51	More essay type questions need to be solved	
CO5	72	-0.51	More assignments need to be given	

CO-PO/PSO Mappings

CO	POs/PSOs	Class
		Sessions
CO1	PO2, PO7, PSO5	10
CO2	PO2, PO7, PSO5	10
CO3	PO2, PO7, PSO5	10
CO4	PO2, PO7, PSO4, PSO5	10
CO5	PO2, PO7, PSO4, PSO5	8
		48

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
48 OF 48 Sessions are devoted to PO2	100
48 OF 48 Sessions are devoted to PO7	100
18 OF 48 Sessions are devoted to PSO4	38
48 OF 48 Sessions are devoted to PSO5	100

Course-POs/PSO Mapping

Course						F	POs								PSC)s	
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
Advanced E																	
Commerce and																	
Mobile Commerce	0	3	0	0	0	0	3	0	0	0	0	0	0	0	0	2	3

CO Attainment and POs/PSOs

CO	POs	CO Attainment
		(%ge)
CO1	PO2, PO7, PSO5	71.49
CO2	PO2, PO7, PSO5	71.19
CO3	PO2, PO7, PSO5	71.19
CO4	PO2, PO7, PSO4, PSO5	71.49
CO5	PO2, PO7, PSO4, PSO5	71.49

PO and PSO Attainment

PO/PSO	Attainment (%)
PO2	$(71.49+71.19+71.19+71.49+71.49)/5 \times (3/3) = 71.37\%$
PO7	$(71.49+71.19+71.19+71.49+71.49)/5 \times (3/3) = 71.37\%$
PSO4	$(71.49+71.49)/2 \times (2/3) = 47.66\%$
PSO5	$(71.49+71.19+71.19+71.49+71.49)/5 \times (3/3) = 71.37\%$



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
Advanced e																	
Commerce																	
& Mobile																	
Commerce	0	3	0	0	0	0	3	0	0	0	0	0	0	0	0	2	3
Attainment	_	0.71	-	_	_	_	0.71	_	_	_	_	-	_	_	_	0.48	0.71



PG Department of Commerce Course Outcomes

Name of the Course: Business Research Methods

Class: 2nd Semester M.Com

Outcomes (students will be able to):

- Understands the types of research and the steps in research process.
- Describe the formulation of research problem, hypothesis and sampling techniques. Also describe the components of research design.
- Identifies the sources and methods of collecting data. Learns to process the data.
- Analyse the data using simple statistical techniques for testing hypothesis. Familiarize with the outline of research report.



Attainment of Outcomes Computation of CO Attainment

Course: Business Research Methods Credits: 4

СО	Course Outcome	Knowledg e category	Cognitive Level	Instructio nal Method	Assessmen t Method	PO s	PSO s
CO 1	Understands the types of research and the steps in research process.	Conceptua 1	Understan d	PPT, Lecture, illustrations , Activities – Research paper	IA test, SEE, (sem end exam) (assignmen t)	PO 1	PSO 2
CO2	Describe the formulation of research problem, hypothesis and sampling techniques. Also describe the components of research design.	Conceptua 1	knowledg e	PPT, Lecture, illustrations, Activities- Research paper	IA test, SEE, assignment	PO 1	PSO 2
CO3	Identifies the sources and methods of collecting data. Learns to process the data.	Conceptua 1	Understan d	PPT, Lecture, illustrations , Activities,	IA test, SEE, Assignmen t, seminar	PO 1 PO 2 PO 3	PSO 2
CO4	Analyse the data using simple statistical techniques for testing hypothesis. Familiarize with the	Conceptua 1	Applicatio n	PPT, Lecture, illustrations, Activities- research paper	IA test, SEE, Assignmen t seminar,	PO 1 PO 2 PO 7	PSO 2

outline of			
research report.			

CO Attainment

Assessment Plan for CIE

СО	A (10)	T1 (10)	T2 (10)
CO1	2	5	2
CO2	2	5	2
CO3	4	0	4
CO4	2	0	2

Attainment of COs from CIE

СО	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.92	4.8	1.92	96
CO2	1.94	4.85	1.94	97
CO3	3.88	0	3.88	97
CO4	1.9	0	1.9	95

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

CO	Class Average in SEE
CO1	66.61
CO2	66.61
CO3	66.61
CO4	66.61



Computation of CO Direct Attainment in the course:

CO	CIE	SEE	Direct CO Attainment
	Cl. Ave	Cl. Ave	0.3 CIE Cl. Ave +0.7 SEE Cl. Ave
CO1	96	66.61	75.43
CO2	97	66.61	75.73
CO3	97	66.61	75.73
CO4	95	66.61	75.13

Setting CO Attainment Targets

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

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

CO Attainment Gap

СО	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	75.427	75	0.427
CO2	75.727	75	0.727
CO3	75.727	78	-2.273
CO4	75.127	75	0.127

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	75	0.427		77
CO2	75	0.727		77
CO3			More primary based project which is topic	
	78	-2.273	specific need to be given	
CO4	75	0.127		77

CO-PO/PSO Mappings

СО	POs/PSOs	Class Sessions
CO1	PO1, PSO2	12
CO2	PO1, PSO2	12
CO3	PO1, PO2, PO3, PSO2	12
CO4	PO1, PO2, PO7, PSO2	12
		48

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
48 OF 48 Sessions are devoted to PO1	100
48 OF 48 Sessions are devoted to PSO2	100
24 OF 48 Sessions are devoted to PO2	50
12 OF 48 Sessions are devoted to PO3	25
12 OF 48 Sessions are devoted to PO7	25



Course-POs/PSO Mapping

Course		POs															
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
Business																	
Research																	
Methods	3	3	1	0	0	0	1	0	0	0	0	0	0	3	0	3	3

CO Attainment and POs/PSOs

CO	POs	CO Attainment					
		(%ge)					
CO1	PO1, PSO2	75.43					
CO2	PO1, PSO2	75.73					
CO3	PO1,PO2, PO3, PSO2	75.73					
CO4	PO1,PO2, PO7, PSO2	75.13					

PO and PSO Attainment

PO/PSO	Attainment (%)
PO1	$(75.43+75.73+75.73+75.13)/4 \times (3/3) = 75.5\%$
PSO2	$(75.43+75.73+75.73+75.13)/4 \times (3/3) = 75.5\%$
PO2	$(75.73+75.13)/2 \times (3/3) = 75.43\%$
PO3	$(75.73)/1 \times (1/3) = 25.04\%$
PO7	$(75.13)/1 \times (1/3) = 25.04\%$



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	
Business																		
Research																		
Methods	3	3	1	0	0	0	1	0	0	0	0	0	0	3	0			
Attainment	0.76	0.75	0.25				0.25							0.76				



PG Department of Commerce Course Outcomes

Name of the Course: Operation Research and Quantitative Techniques

Class: 2nd Semester M.Com

Outcomes (students will be able to):

CO1: Understand the Basic concept of OR and LPP and its

CO2: Understand Basic of Probability and its Application

CO3: Understand the concept of drawing network and its analysis

CO4: Understand the concept of Inventory control

CO5: Understand the concept of decision making in different situation and simulation technique



Attainment of Outcomes Computation of CO Attainment

Course: Operation Research and Quantitative Techniques Credits: 3

СО	Course Outcome	Knowledge category	Cognitive Level	No. of hours	POs/PSOs
CO1	Explain Linear Programming Problems	Conceptual and Procedural	Understand and Remember	12	PSO2
CO2	Understand Transportation Problem	Conceptual and Procedural	Understand and Remember	12	PO1, PSO2
CO3	Understand Probability	Conceptual and Procedural	Understand and Remember	12	PSO2
CO4	Describe Network Analysis	Conceptual and Procedural	Understand and Remember	12	PO1, PSO2
CO5	Understand Decision Making	Conceptual and Procedural	Understand and Remember	12	PSO2

CO Attainment Assessment Plan for CIE

СО	A1 (10)	T1 (20)	T2 (20)
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

СО	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)		
CO1	1.96	4.9	1.96	98		
CO2	1.92	4.8	1.92	96		
CO3	1.9	0	1.9	95		
CO4	1.92	0	1.92	96		
CO5	1.9	0	1.9	95		

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

CO	Class Average in SEE
CO1	55.29
CO2	55.29
CO3	55.29
CO4	55.29
CO5	55.29



Computation of CO Direct Attainment in the course:

CO	CIE Cl. Ave	SEE Cl. Ave	Direct CO Attainment 0.3 CIE Cl. Ave +.7 SEE Cl. Ave
CO1	98	55.29	68.10
CO2	96	55.29	67.50
CO3	95	55.29	67.20
CO4	96	55.29	67.50
CO5	95	55.29	67.20

Setting CO Attainment Targets

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

СО	Target (Class Average)
CO1	67
CO2	68
CO3	70
CO4	66
CO5	65

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment
			Gap
CO1	68.10	67	1.10
CO2	67.50	68	-0.50
CO3	67.20	70	-2.80
CO4	67.50	66	1.50
CO5	67.20	65	2.20



Closure of the Quality Loop for COs

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	67	1.10		70
CO2	68	-0.50	More previous year question papers to be solved	
CO3	70	-2.80	More assignments need to be given	
CO4	66	1.50		70
CO5	65	2.20		70

CO-PO/PSO Mappings

CO	POs/PSOs	Class
		Sessions
CO1	PSO2	12
CO2	PO1, PSO2	12
CO3	PSO2	12
CO4	PO1, PSO2	12
CO5	PSO2	12
		60

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
60 OF 60 (100%) Sessions are devoted to PSO1	Mapping Strength is 3
24 OF 60 (40%) Sessions are devoted to PO1	Mapping Strength is 2



Course-POs/PSO Mapping

Course						F	POs								PSC	s	
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
Operation	2													3			
Research																	

CO Attainment and POs/PSOs

CO	POs	CO Attainment
		(%ge)
CO1	PSO2	68.10
CO2	PO1, PSO2	67.50
CO3	PSO2	67.20
CO4	PO1, PSO2	67.50
CO5	PSO2	67.20

PO and PSO Attainment

PO/PSO	Attainment (%)
PSO2	$(68.10+67.50+67.20+67.50+67.20)/5 \times (3/3) = 67.50\%$
PO1	$(67.50+67.50)/2 \times (2/3) = 45\%$

Attainment of POs and PSOs

Course	POs						P	SOs									
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
Operation	2	-			-	-		-	-					3			
Research																	
Attainment	0.45													0.67			



PG Department of Commerce Course Outcomes

Name of the Course: Business Marketing.

Class: 2nd Semester M.Com

Outcomes (students will be able to):

Co1: Understanding the nature of business Marketing, difference between consumer and business marketing, organization buying behavior process and models.

CO2: Understands the buyer and seller relationship, customer services, customer relationship management, the role of logistics in the business and maintenance of supply chain Management.

CO3: Learns about industrial marketing research, Intelligence system, strategic planning, implementation and controlling in industrial Marketing.

CO4: Familiarizes with new product development process, its pricing strategies, distribution channels and marketing logistics.

CO5: Learn how to develop business communication programme, build business to business selling approach, different promotion and selling techniques.



Attainment of Outcomes Computation of CO Attainment

Course: Business Marketing Credits: 4

СО	Course Outcome	Knowledge category	Cognitive Level	Instructio nal Method	Assessmen t Method	No. of hours	PO s	PSO s
CO1	Understands the nature of business marketing, difference between consumer and business marketing, Organizatio nal buying behaviour process and models.	Conceptual	Understand	PPT, Lecture, illustrations , Assignmen t on Organisatio nal Model	IA test, SEE, (sem end exam) (assignmen t)	PO5	PS O1	CO1
CO2	Understands the buyer and seller relationship, customer services, customer relationship management , the role of logistics in the business and maintenance of Supply Chain Managemen t.	Conceptual	knowledge	PPT, Lecture, illustrations, Activities- Research paper	IA test, SEE, assignment	PO3 PO5	PS O1	CO2
CO3	Learns about industrial marketing	Conceptual	Understand	PPT, Lecture,	IA test, SEE,	PO3 PO5	PS O1	CO3



	research, Intelligence system, strategic planning, implementat ion and controlling in Industrial Marketing.			illustrations , Videos	Assignmen t, seminar			
CO4	Familiarizes with new product development process, its pricing strategies, distribution channels and marketing logistics.	Conceptual	Applicatio n	PPT, Lecture, illustrations	IA test, SEE, Assignmen t seminar,	PO5 PO2	PS O1	CO4
CO5	Learns how to develop business communicat ion programme, build business -to- business selling approach, different promotion and selling techniques.	Conceptual	Applicatio n	PPT, Lecture, illustrations , Video	IA test, SEE, Assignmen t, summarizat ion	PO2	PS O4 PS O1	CO5

CO Attainment Assessment Plan for CIE

СО	A (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

СО	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.88	4.7	1.88	94
CO2	1.9	4.75	1.9	95
CO3	1.94	0	1.94	97
CO4	1.96	0	1.96	98
CO5	1.92	0	1.92	96

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

СО	Class Average in SEE
CO1	60.83
CO2	60.83
CO ₃	60.83
CO4	60.83
CO5	60.83



Computation of CO Direct Attainment in the course:

CO	CIE	SEE	Direct CO Attainment
	Cl. Ave	Cl. Ave	0.3 CIE Cl. Ave +0.7 SEE Cl. Ave
CO1	94	60.83	70.78
CO2	95	60.83	71.08
CO3	97	60.83	71.68
CO4	98	60.83	71.98
CO5	96	60.83	71.38

Setting CO Attainment Targets

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

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

CO Attainment Gap

СО	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	70.78	70	0.78
CO2	71.08	71	0.08
CO ₃	71.68	72	-0.32
CO4	71.98	72	-0.02
CO5	71.38	71	0.38



Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	70	0.78		72
CO2	71	0.08		73
CO3	72	-0.32	More previous year question papers to be solved	
CO4	72	-0.02	More assignments need to be given	
CO5	71	0.38		73

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO5, PSO1	10
CO2	PO3, PO5, PSO1	10
CO3	PO3, PO5, PSO1	10
CO4	PO2, PO5, PSO1	10
CO5	PO2, PSO1, PSO4	8
		48

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
40 OF 48 Sessions are devoted to PO5	83
48 OF 48 Sessions are devoted to PSO1	100
20 OF 48 Sessions are devoted to PO3	42
18 OF 48 Sessions are devoted to PO2	38
08 OF 48 Sessions are devoted to PSO4	17

Course-POs/PSO Mapping

Course		POs							PSC	s							
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
Business																	
Marketing	0	2	3	0	3	0	0	0	0	0	0	0	3	0	0	1	0

CO Attainment and POs/PSOs

CO	POs	CO Attainment
		(%ge)
CO1	PO5, PSO1	70.78
CO2	PO3, PO5, PSO1	71.08
CO3	PO3, PO5, PSO1	71.68
CO4	PO2, PO5, PSO1	71.98
CO5	PO2, PSO1, PSO4	71.38

PO and PSO Attainment

PO/PSO	Attainment (%)
PO5	$(70.78+71.08+71.68+71.98)/4 \times (3/3) = 71.38\%$
PSO1	$(70.78+71.08+71.68+71.98+71.38)/5 \times (3/3) = 71.38\%$
PO3	$(71.08+71.68)/2 \times (3/3) = 71.38\%$
PO2	$(71.98+71.38)/2 \times (2/3) = 47.79\%$
PSO4	$(71.38)/1 \times (1/3) = 23.79\%$



Attainment of POs and PSOs

Course					J	POs		POs						J	PSO	S	
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
Business																	
Marketing	0	2	3	0	3	0	0	0	0	0	0	0	0	1	0	0	3
Attainment		0.48	0.71		0.71								0.71			0.24	



PG Department of Commerce Course Outcomes

Name of the Course: Business Ethics and Corporate Governance (2017- 19 Batch)

Class: III Semester M. Com

Outcomes (students will be able to):

CO1: Explain the importance of business ethics, code of ethics with managerial values and attitudes

CO2: **Evaluate** ethical climate of a company with the help of ethical theories and corporate social responsibility

CO3: **Describe** ethical aspects in marketing and financial areas

CO4: **Describe** ethical issues related to human resource management and information technology

CO5: Explain the concept of corporate governance with reference to various committees



Attainment of Outcomes Computation of CO Attainment

Credits: 4

Course: Business Ethics & Corporate Governance

	Course Outcome	CL	KC	Instruction method	Assessment method	PO	PSO's
CO1	Explain the importance of business ethics, code of ethics with managerial values and attitudes	Understan d	Conceptua 1	PPT, Videos, Case study	Assignments, Presentations, Discussions	PO4 PO5 PO7	PSO1
CO2	Evaluate ethical climate of a company with the help of ethical theories and corporate social responsibility	Understan d	Conceptua 1	PPT, Role plays, Case study	Assignments, Presentations, Discussions	PO1 PO5 PO7	PSO1, PSO4
CO3	Describe ethical aspects in marketing and financial areas	Understan d	Conceptua 1	PPT, Videos, Case study	Assignments, Presentations, Discussions	PO5 PO7	PSO1, PSO3, PSO5
CO4	Describe ethical issues related to human resource management and information technology	Understan d	Conceptua 1	PPT, Videos, Case study	Assignments, Presentations, Discussions	PO4 PO5	PSO1, PSO4, PSO5
CO5	Explain the concept of corporate	Understan d	Conceptua 1	PPT, Videos, Live	Assignments, Presentations,	PO4	PSO4, PSO5



committees	us			PO5	
			Tota	l Hours	48

CO Attainment Assessment Plan for CIE

СО	A (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)

СО	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.9	4.75	1.9	95
CO2	1.94	4.85	1.94	97
CO3	1.96	0	1.96	98
CO4	1.94	0	1.94	97
CO5	1.88	0	1.88	94

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

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

Computation of CO Direct Attainment in the course:

СО	CIE	SEE	Direct CO Attainment
	Cl. Ave	Cl. Ave	0.3 CIE Cl. Ave +0.7 SEE Cl. Ave
CO1	95	65	74.00
CO2	97	65	74.60
CO3	98	65	74.90
CO4	97	65	74.60
CO5	94	65	73.70

Setting CO Attainment Targets

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

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

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	74	75	-1
CO2	74.6	72	2.6
CO3	74.9	74	0.9
CO4	74.6	72	2.6
CO5	73.7	72	1.7

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	75	-1	More assignments need to be given	
CO2	72	2.6		75
CO3	74	0.9		75
CO4	72	2.6		74
CO5	72	1.7		74

CO-PO/PSO Mappings

СО	POs/PSOs	Class Sessions
CO1	PO4,PO5, PO7, PSO1	10
CO2	PO1,PO5, PO7, PSO1	10
CO3	PO5, PO7, PSO1, PSO5	10
CO4	PO4,PO5, PSO1, PSO5	10
CO5	PO4,PO5, PSO5	8
		48

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
28 OF 48 Sessions are devoted to PO4	58
38 OF 48 Sessions are devoted to PO5	79
30 OF 48 Sessions are devoted to PO7	63
40 OF 48 Sessions are devoted to PSO1	83
28 OF 48 Sessions are devoted to PSO5	58

Course-POs/PSO Mapping

Course	POs						PSOs										
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
Business Ethics &																	
Corporate Governance	0	0	0	3	3	0	3	0	0	0	0	0	3	0	0	0	3

CO Attainment and POs/PSOs

CO	POs	CO Attainment				
		(%ge)				
CO1	PO4,PO5, PO7, PSO1	74				
CO2	PO1,PO5, PO7, PSO1	74.6				
CO3	PO5, PO7, PSO1, PSO5	74.9				
CO4	PO4,PO5, PSO1, PSO5	74.6				
CO5	PO4,PO5, PSO5	73.7				

PO and PSO Attainment

PO/PSO	Attainment (%)
PO4	$(74+74.6+73.7)/3 \times (3/3) = 74.1\%$
PO5	$(74+74.6+74.9+74.6+73.7)5 \times (3/3) = 74.36\%$
PO7	$(74+74.6+74.9)/3 \times (3/3) = 74.5\%$
PSO1	$(74+74.6+74.9+74.6)/4 \times (3/3) = 74.53\%$
PSO5	$(74.9+74.6+73.7)/3 \times (3/3) = 74.4\%$



Attainment of POs and PSOs

Course						PO	Os							P	SOs	\$	
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
Business																	
Ethics &																	
Corporate																	
Governance	0	0	0	3	3	0	3	0	0	0	0	0	3	0	0	0	3
Attainment	_	_	_	0.74	0.74	_	0.75	_	_	_	_	_	0.75	_	_	_	0.74



PG Department of Commerce Course Outcomes

Name of the Course: Corporate Financial Reporting (2017-19 Batch)

Class: III Semester M. Com

Outcomes (students will be able to):

- CO1: **Explain** Accounting Standards (AS), the guidance notes issued by ICAI, its applications and overview of International Accounting Standards(IAS).
- CO2: Describe IFRS, difference between IFRS & Indian Accounting Standards, US GAAP etc.
- CO3: **Explain** the issues and problems with reference to published financial statements, sustainability reporting, Triple Bottom Line Reporting(TBL), Global Reporting Initiative (GRI) and International Federation of Accountants.
- CO4: **Explain** the procedure of recognition, de-recognition and offset, Measurement of financial instruments, hedge accounting and financial reporting.
- CO5: **Compute and Prepare** Value added statements, Economic Value added, Market Value Added, Shareholders Value Added, Human Resource Reporting, Inflation Accounting



Attainment of Outcomes Computation of CO Attainment

Course: Corporate Financial Reporting Credits: 4

СО	Course Outcome	Cognitive Level	Knowledge level	Instructio nal Method	Assessment Method	No of hou rs	PO	PSO
CO1	Explain Accounting Standards (AS),the guidance notes issued by ICAI, its applications and overview of International Accounting Standards(IAS)	Understand	Conceptual	PPT, Lecture, videos, Discussion	IA/Class test/ Semester exam	06	PO1 PO3	PSO 1 PSO 3
CO2	Describe IFRS, difference between IFRS & Indian Accounting Standards, US GAAP etc.	Understand / evaluate	Conceptual/ procedural	PPT, Lecture Group discussions	IA/Class test/ Semester exam ,Assignment on valuation of assets and liability	10	PO1 PO3	PSO 1 PSO 3
CO3	Explain the issues and problems with reference to published financial	Understand / Evaluate	Conceptual	PPT, Lecture	IA/Class test/ Semester exam, Assignment on TBL and GRI	10	PO1 PO4	PSO 1 PSO 3

	statements,							
	sustainability							
	reporting, Triple							
	Bottom Line							
	Reporting(TBL),							
	Global Reporting							
	Initiative(GRI							
)and							
	International							
	Federation of							
	Accountants							
CO4	Explain the procedure of recognition, derecognition and offset, Measurement of financial instruments, hedge accounting and financial reporting.	Understand /Apply	Conceptual/ procedural	PPT, Solving problems	IA/Class test/ Semester exam	14	PO1 PO7	PSO 1 PSO 3
CO5	Compute and Prepare Value added statements, Economic Value added, Market Value Added, Shareholders Value Added, Human Resource Reporting, Inflation Accounting	Understand /Apply	Conceptual/ Procedural	PPT, Solving Problems	IA/Class test/ Semester exam	12	PO1 PO5	PSO 1 PSO 3
				Total Hour	s of Instruction	56		



CO Attainment Assessment Plan for CIE

СО	A (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)

СО	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.78	4.45	1.78	89
CO2	1.84	4.6	1.84	92
CO3	1.82	0	1.82	91
CO4	1.8	0	1.8	90
CO5	1.9	0	1.9	95

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

СО	Class Average in SEE
CO1	62.08
CO2	62.08
CO3	62.08
CO4	62.08
CO5	62.08



Computation of CO Direct Attainment in the course:

CO	CIE	SEE	Direct CO Attainment
	Cl. Ave	Cl. Ave	0.3 CIE Cl. Ave +0.7 SEE Cl. Ave
CO1	89	62.08	70.16
CO2	92	62.08	71.06
CO3	91	62.08	70.76
CO4	90	62.08	70.46
CO5	95	62.08	71.96

Setting CO Attainment Targets

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

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

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	70.156	70	0.156
CO2	71.056	70	1.056
CO ₃	70.756	72	-1.244
CO4	70.456	72	-1.544
CO5	71.956	70	1.956



Closure of the Quality Loop for COs

СО	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	70	0.156		74
CO2	70	1.056		74
CO3			More previous year question papers to be	
	72	-1.244	solved	
CO4			More assignments to be included in the	
	72	-1.544	schedule	
CO5	70	1.956		74

CO-PO/PSO Mappings

СО	POs/PSOs	Class Sessions
CO1	PO1, PSO1, PO3, PSO3	10
CO2	PO1, PSO1, PO3, PSO3	10
CO3	PO1, PSO1, PO4, PSO3	10
CO4	PO1, PSO1, PO7, PSO3	8
CO5	PO1, PSO1, PO5, PSO3	10
		48

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Percentage(%)	Mapping Strength
48 OF 48 Sessions are devoted to PSO1	100	3
48 OF 48 Sessions are devoted to PSO3	100	3



48 OF 48 Sessions are devoted to PO1	100	3
20 OF 48 Sessions are devoted to PO3	42	3
10 OF 48 Sessions are devoted to PO4	21	1
10 OF 48 Sessions are devoted to PO5	21	1
08 OF 48 Sessions are devoted to PO7	17	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
Corporate																	
Financial																	
Reporting	3	0	3	1	1	0	1	0	0	0	0	0	3	0	3	0	0

CO Attainment and POs/PSOs

CO	POs	CO Attainment
		(%ge)
CO1	PO1, PSO1, PO3, PSO3	70.16
CO2	PO1, PSO1, PO3, PSO3	71.06
CO3	PO1, PSO1, PO4, PSO3	70.76
CO4	PO1, PSO1, PO7, PSO3	70.46
CO5	PO1, PSO1, PO5, PSO3	71.96

PO and PSO Attainment

PO/PSO	Attainment (%)
PSO1	$(70.16+71.06+70.76+70.46+71.96)/5 \times (3/3) = 70.88\%$



PSO3	(70.16+71.06+70.76+70.46+71.96)/5x (3/3) = 70.88%
PO1	$(70.16+71.06+70.76+70.46+71.96)/5 \times (3/3) = 70.88\%$
PO3	$(70.16+71.06)/2 \times (3/3) = 70.61\%$
PO4	$(70.76)/1 \times (1/3) = 23.58\%$
PO5	$(71.96)/1 \times (1/3) = 23.98\%$
PO7	$(70.46)/1 \times (1/3) = 23.49\%$

Attainment of POs and PSOs

Course	POs PSOs																
	1 2 3 4 5 6 7 8 9 10 11 12 1										1	2	3	4	5		
Corporate																	
Financial																	
Reporting	3	0	0	3	0	0	1	0	0	0	0	0	3	0	1	0	0
Attainment	0.71	-	0.71	0.24	0.24	-	0.23	-	-	-	-	-	0.71	-	0.71	-	-



PG Department of Commerce Course Outcomes

Name of the Course: Accounting for Managerial Decisions (2017 – 19 Batch)

Class: III Semester M.Com

Outcomes (students will be able to):

CO1: Understand the concept of managerial decision making

CO2: **Apply** the different methods of marginal costing and profit analysis

CO3: **Explain** the concept of responsibility accounting and computation of divisional performance measurement

CO4: Understand the concept of budgetary control and variance analysis

CO5: Application of uniform costing and inter firm comparison in different sectors



Attainment of Outcomes Computation of CO Attainment

Course: 3.3 Accounting for Managerial Decision Credits: 4

СО	Course Outcome	Knowledge category	Cognitive Level	No. of hours	POs/PSOs
CO1	Understand the concept of managerial decision making	Conceptual	Remember	06	PO1 / PSO1
CO2	Apply the different methods of marginal costing and profit analysis	Procedural	Remember and Calculate	16	PO1 / PSO3
CO3	Explain the concept of responsibility accounting and computation of divisional performance measurement	Procedural	Analyse and Evaluate	14	PO1 / PSO1
CO4	Understand the concept of budgetary control and variance analysis	Conceptual	Remember	10	PSO3
CO5	Application of uniform costing and inter firm comparison in different sectors	Procedural	Apply Analyse and Evaluate	14	PO1 / PSO1

CO Attainment Assessment Plan for CIE

СО	A (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)

СО	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.92	4.8	1.92	96
CO2	1.8	4.5	1.8	90
CO3	1.9	0	1.9	95
CO4	1.94	0	1.94	97
CO5	1.84	0	1.84	92

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

СО	Class Average in SEE
CO1	70.89
CO2	70.89
CO3	70.89
CO4	70.89
CO5	70.89

Computation of CO Direct Attainment in the course:

CO	CIE	SEE	Direct CO Attainment
	Cl. Ave	Cl. Ave	0.3 CIE Cl. Ave +0.7 SEE Cl. Ave
CO1	96	70.89	78.42
CO2	90	70.89	76.62
CO3	95	70.89	78.12
CO4	97	70.89	78.72
CO5	92	70.89	77.22

Setting CO Attainment Targets

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

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

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	78.423	75	3.423
CO ₂	76.623	77	-0.377
CO3	78.123	75	3.123
CO4	78.723	77	1.723
CO5	77.223	77	0.223

Closure of the Quality Loop for Cos

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	75	3.423		77
CO2	76	-0.377	More assignments need to be given	
CO3	75	3.123		77
CO4	77	1.723		79
CO5	75	3.423		77

CO-PO/PSO Mappings

СО	POs/PSOs	Class Sessions
CO1	PO1, PSO1	10
CO2	PO1, PSO3	10
CO3	PO1, PSO1	10
CO4	PSO3	8
CO5	PO1, PSO1	10
		48

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
30 OF 48 Sessions are devoted to PSO1	63
40 OF 48 Sessions are devoted to PO1	83
18 OF 48 Sessions are devoted to PSO3	38

Course-POs/PSO Mapping

Course		POs												PSOs			
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
Accounting for																	
Managerial																	
Decisions	3	0	0	0	0	0	0	0	0	0	0	0	3	0	2	0	0

CO Attainment and POs/PSOs

CO	POs	CO Attainment
		(%ge)
CO1	PO1, PSO1	78.42
CO2	PO1, PSO3	76.62
CO3	PO1, PSO1	78.12
CO4	PSO3	78.72
CO5	PO1, PSO1	77.22

PO and PSO Attainment

PO/PSO	Attainment (%)
PSO1	$(78.42+78.12+77.22)/3 \times (3/3) = 77.92\%$
PO1	$(78.42+76.62+78.12+77.22)/4 \times (3/3) = 77.60\%$
PSO3	$(76.62+78.72/2 \times (2/3) = 51.78\%$

Course	POs											PSOs					
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
Accounting for																	
Managerial																	
Decisions	3	0	0	0	0	0	0	0	0	0	0	0	3	0	2	0	0
Attainment	0.7												0.7		0.5		
	8	_	_	-	_	_	-	_	_	-	_	_	8	-	2	_	-



PG Department of Commerce Course Outcomes

Name of the Course: Strategic Cost Management-I

Class: 3rd Semester M.Com

Outcomes (students will be able to):

- Familiarize with the elements of costing, different strategies and techniques of costing used for cost reduction and the Role of Cost accountant in the overall strategic planning and management control.
- ♣ Understand the integration of strategic cost management techniques with performance evaluation and various strategic cost management issues.
- ♣ Gets a brief knowledge on the concept ABC system, cost drivers and cost activities.
- ♣ Gets the detailed knowledge on Life Cycle Costing and Experience Curve. Learns to solve Life Cycle Costing problems based on the estimated life span of the Equipment.
- ♣ Understands the concepts of JIT, Kaizen Costing, Lean costing methods, its comparison with traditional costing, and other modern management techniques.



Attainment of Outcomes Computation of CO Attainment

Course: Strategic Cost Management Credits: 4

CO	Course Outcome	Knowledge category	Cognitive Level	Instructional Method	Assessment Method	No. of hours	POs/PSOs
CO1	Familiarize with the elements of costing, different strategies and techniques of costing used for cost reduction and the Role of Cost accountant in the overall strategic planning and management control	Theoretical	Understand	PPT, Lecture, illustrations, Activities, group discussion	Assignment Group Discussion IA test	10	PO1, PO7 PSO3
CO2	Understand the integration of strategic cost management techniques with performance evaluation and various strategic cost management	Theoretical	Remember and Analyse	PPT, Lecture, illustrations, Activities, group discussion	IA test, Quiz	10	PO7, PSO3, PSO4

	Ι.	I			I		
	issues.						
	Learns						
	product						
	design,						
	bench						
	marking,						
	value						
	analysis and						
	engineering						
CO3	Gets a brief	Theoretical	Analyse	Lecture,	IA test,	14	PO7
	knowledge	and	and	problem	SEE,		PSO3,
	on the	Procedural	Evaluate	solving,	Assignment		PSO4
	concept			illustration			
	ABC			Group			
	system, cost			discussion			
	drivers and						
	cost						
	activities.						
	Enabling the						
	students to						
	solve						
	problems on						
	ABC system						
	of costing						
	practically.						
CO4	Gets the	Theoretical	Analyse	Lecture,	IA test,	14	PO1,
	detailed	and	and	problem	SEE,		PSO3
	knowledge	Procedural	evaluate	solving,	Assignment		
	on Life			illustration,	8		
	Cycle			group			
	Costing and			discussion			
	Experience			222 2 33001011			
	Curve.						
	Learns to						
	solve Life						
	Cycle						
	Costing						
	problems						
	based on the						
	estimated						
	life span of						
	the						
	Equipment.						

CO5	Understands	Theoretical	Analyse	Lecture,	IA test,	12	PO7,
	the concepts		and	illustration,	SEE,		PSO3,
	of JIT,		evaluate	Seminar	Assignment		PSO4
	Kaizen			Group			
	Costing,			discussion			
	Lean costing						
	methods, its						
	comparison						
	with						
	traditional						
	costing, and						
	other						
	modern						
	management						
	techniques.						

CO Attainment

Assessment Plan for CIE

СО	A (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

СО	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.92	4.8	1.92	96
CO2	1.92	4.8	1.92	96
CO3	1.9	0	1.9	95
CO4	1.94	0	1.94	97

CO5 1.82 0 1.82 91

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

СО	Class Average in SEE
CO1	61.54
CO2	61.54
CO3	61.54
CO4	61.54
CO5	61.54

Computation of CO Direct Attainment in the course:

CO	CIE	SEE	Direct CO Attainment
	Cl. Ave	Cl. Ave	0.3 CIE Cl. Ave +0.7 SEE Cl. Ave
CO1	96	61.54	71.88
CO2	96	61.54	71.88
CO3	95	61.54	71.58
CO4	97	61.54	72.18
CO5	91	61.54	70.38

Setting CO Attainment Targets

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

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

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	71.88	70	1.88
CO2	71.88	71	0.88
CO3	71.58	70	1.58
CO4	72.18	72	0.18
CO5	70.38	71	-0.62

Closure of the Quality Loop for COs

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	70	1.88		72
CO2	71	0.88		72
CO3	70	1.58		72
CO4	72	0.18		74
CO5	71	-0.62	More assignments need to be given	

CO-PO/PSO Mappings

CO	POs/PSOs	Class Sessions
CO1	PO1, PO7, PSO3	10
CO2	PO7, PSO3, PSO4	10
CO3	PO7, PSO3, PSO4	10
CO4	PO1, PSO3	8
CO5	PO7, PSO3, PSO4	10
		48

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
18 OF 48 Sessions are devoted to PO1	38
40 OF 48 Sessions are devoted to PO7	83
48 OF 48 Sessions are devoted to PSO3	100
30 OF 48 Sessions are devoted to PSO4	63

Course-POs/PSO Mapping

Course		POs								PSOs							
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
Strategic Cost																	
Management - I	2						3								3	3	

CO Attainment and POs/PSOs

CO	POs	CO Attainment
		(%ge)
CO1	PO1, PO7, PSO3	71.88
CO2	PO7, PSO3, PSO4	71.88
CO3	PO7, PSO3, PSO4	71.58
CO4	PO1, PSO3	72.18
CO5	PO7, PSO3, PSO4	70.38

PO and PSO Attainment

PO/PSO	Attainment (%)
PO1	$(71.88+72.18)/2 \times (2/3) = 48.02\%$
PO7	$(71.88+71.88+71.58+70.38)/4 \times (3/3) = 71.43\%$



PSO3	(71.88+71.88+71.58+72.18+70.38)/5 x (2/3) = 71.58%
PSO4	$(71.88+71.58+70.38)/3 \times (3/3) = 71.28\%$

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
SCM - I	2						3								3	3	
Attainment	0.48						0.71								0.72	0.71	



PG Department of Commerce Course Outcomes

Name of the Course: Direct Tax Planning

Class: 3rd Semester M.Com

Outcomes (students will be able to):

Co1: Understand the concept of direct taxation

CO2: Apply the different types of deductions, allowances and depreciation

CO3: Explain the concept of taxable income of companies, setoff and carry forward of losses

CO4: Understand the concept of amalgamation and mergers, MNC, double taxation, joint ventures and foreign collaborations

CO5: Application of assessment, TDS, advance payment of tax, refunds, appeals and revision

CO6: Understand the concept of wealth tax in companies and wealth tax planning



Attainment of Outcomes Computation of CO Attainment

Course: 3.5 Direct Taxes & Planning Credits: 4

СО	Course Outcome	Knowledge category	Cognitive Level	No. of hours	POs/PSOs
CO1	Understand the concept of direct taxation	Conceptual	Remember	06	PO1 / PSO3
CO2	Apply the different types of deductions, allowances and depreciation	Procedural	Remember and Calculate	10	PO1 / PSO4
CO3	Explain the concept of taxable income of companies, setoff and carry forward of losses	Procedural	Analyse and Evaluate	13	PO1 / PSO1
CO4	Understand the concept of amalgamation and mergers, MNC, double taxation, joint ventures and foreign collaborations	Procedural	Remember and Calculate	13	PO4 / PSO1
CO5	Application of assessment, TDS, advance payment of tax, refunds, appeals and revision	Procedural	Apply Analyse and evaluate	12	PO4 / PSO3
CO6	Understand the concept of wealth tax in companies and wealth tax planning	Conceptual	Remember	06	PO4 / PSO1

CO Attainment Assessment Plan for CIE

СО	A (10)	T1 (10)	T2 (10)
CO1	2	5	2
CO2	2	3	2
CO3	2	2	2
CO4	2	0	2
CO5	1	0	1
CO6	1	0	1

Attainment of COs from CIE

Class average in CIE (As Calculated)

СО	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.92	4.8	1.92	96
CO2	1.8	2.7	1.8	90
CO3	1.88	1.88	1.88	94
CO4	1.86	0	1.86	93
CO5	0.95	0	0.95	95
CO6	0.93	0	0.93	93

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

СО	Class Average in SEE
CO1	62.14
CO ₂	62.14
CO3	62.14
CO4	62.14



CO5	62.14
CO6	62.14

Computation of CO Direct Attainment in the course:

CO	CIE	SEE	Direct CO Attainment
	Cl. Ave	Cl. Ave	0.3 CIE Cl. Ave +0.7 SEE Cl. Ave
CO1	96	62.14	72.30
CO2	90	62.14	70.50
CO3	94	62.14	71.70
CO4	93	62.14	71.40
CO5	95	62.14	72.00
CO6	93	62.14	71.40

Setting CO Attainment Targets

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

CO	Target (Class Average)
CO1	71
CO2	70
CO3	70
CO4	73
CO5	70
CO6	72

CO Attainment Gap

СО	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	72.30	71	1.298
CO2	70.50	70	0.498
CO3	71.70	70	1.698



CO4	71.40	73	-1.602
CO5	72.00	70	1.998
CO6	71.40	72	-0.602

Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	71	1.298		74
CO ₂	70	0.498		74
CO3	70	1.698		74
CO4	73	-1.602	More assignments need to be given	
CO5	70	1.998		74
CO6	72	-0.602	More practice to be given in solving practical problems	

CO-PO/PSO Mappings

СО	POs/PSOs	Class Sessions
CO1	PO1, PSO3	8
CO2	PO1, PSO4	10
CO3	PO1, PSO1	8
CO4	PO4, PSO1	8
CO5	PO4, PSO3	8
CO6	PO4, PSO1	6
		48

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
40 OF 48 Sessions are devoted to PO5	46
48 OF 48 Sessions are devoted to PSO1	54
20 OF 48 Sessions are devoted to PO3	33
18 OF 48 Sessions are devoted to PO2	46
08 OF 48 Sessions are devoted to PSO4	21
10 OF 48 Sessions are devoted to PSO4	46

Course-POs/PSO Mapping

Course		POs											PSC	S			
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
Business																	
Marketing	0	2	3	0	3	0	0	0	0	0	0	0	3	0	0	1	0

CO Attainment and POs/PSOs

СО	POs	CO Attainment (%ge)
CO1	PO1, PSO3	72.30
CO2	PO1, PSO4	70.50
CO3	PO1, PSO1	71.70
CO4	PO4, PSO1	71.40
CO5	PO4, PSO3	72.00
CO6	PO4, PSO1	71.40



PO and PSO Attainment

PO/PSO	Attainment (%)
PSO1	$(71.70+71.40+71.40)/3 \times (3/3) = 71.5\%$
PO1	$(72.30+70.50+71.70)/3 \times (3/3) = 71.5\%$
PSO3	$(72.30+72)/2 \times (2/3) = 48\%$
PO4	$(71.40+72+71.40)/3 \times (3/3) = 71.6\%$
PSO4	(70.50/1 x (1/3) = 23.5%

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
Business																	
Marketing	0	2	3	0	3	0	0	0	0	0	0	0	0	1	0	0	3
Attainment	0.72			0.72									0.72		0.48	0.24	



PG Department of Commerce Course Outcomes

Name of the Course: Commodity Market

Class: 4th Semester M. Com

Outcomes (students will be able to):

CO1: Understand the concept of commodity markets and commodity exchanges

CO2: Know the different methods of quality assurance like grading and Standardization

CO3: Explain the concept of commodity derivatives and classification of derivatives

CO4: Understand the concept of warehousing trading, settlement amalgamation and trading on commodity exchanges

CO5: Comprehend of the model of regulatory framework in FCR Act 1952 and different types of commodities board in India.



Attainment of Outcomes Computation of CO Attainment

CO	Course Outcome	Knowledge	Cognitive	No. of	POs/PSOs
		category	Level	hours	
CO1	Understand the concept of commodity markets and commodity exchanges	Conceptual	Remember	10	PO1 / PSO3
CO2	Know the different methods of quality assurance like grading and Standardization	Conceptual	Remember	08	PO1 / PSO4
CO3	Explain the concept of commodity derivatives and classification of derivatives	Conceptual	Remember	08	PO1 / PSO1
CO4	Understand the concept of warehousing trading, settlement amalgamation and trading on commodity exchanges	Conceptual	Remember	12	PO5 / PSO1
CO5	Comprehend of the model of regulatory framework in FCR Act 1952 and different types of commodities board in India.	Conceptual	Remember	10	PO4 / PSO3

Course: Commodity Market

Credits: 4

CO Attainment Assessment Plan for CIE

СО	A (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

СО	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.9	4.75	1.9	95
CO2	1.94	4.85	1.94	97
CO3	1.96	0	1.96	98
CO4	1.94	0	1.94	97
CO5	1.88	0	1.88	94

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

CO	Class Average in SEE
CO1	65
CO ₂	65
CO ₃	65
CO4	65
CO5	65

Computation of CO Direct Attainment in the course:

CO	CIE	SEE	Direct CO Attainment
	Cl. Ave	Cl. Ave	0.3 CIE Cl. Ave +0.7 SEE Cl. Ave
CO1	95	65	74.00
CO2	97	65	74.60
CO3	98	65	74.90
CO4	97	65	74.60
CO5	94	65	73.70

Setting CO Attainment Targets

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

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

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	74	75	-1
CO ₂	74.6	72	2.6
CO ₃	74.9	74	0.9
CO4	74.6	72	2.6
CO5	73.7	72	1.7



Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	75	-1	More assignments need to be given	
CO2	72	2.6		75
CO3	74	0.9		75
CO4	72	2.6		74
CO5	72	1.7		74

CO-PO/PSO Mappings

СО	POs/PSOs	Class Sessions
CO1	PO5, PSO1	10
CO2	PO3, PO5, PSO1	10
CO3	PO3, PO5, PSO1	10
CO4	PO2, PO5, PSO1	10
CO5	PO2, PSO1, PSO4	8
		48

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
40 OF 48 Sessions are devoted to PO5	83
48 OF 48 Sessions are devoted to PSO1	100
20 OF 48 Sessions are devoted to PO3	42
18 OF 48 Sessions are devoted to PO2	38
08 OF 48 Sessions are devoted to PSO4	17

Course-POs/PSO Mapping

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

CO Attainment and POs/PSOs

CO	POs	CO Attainment
		(%ge)
CO1	PO1, PSO3	74
CO2	PO1, PSO4	74.6
CO3	PO1, PSO1	74.9
CO4	PO5, PSO1	74.6
CO5	PO4, PSO3	73.7

PO and PSO Attainment

PO/PSO	Attainment (%)
PO1	$(74+74.6+74.9)/3 \times (3/3) = 74.5\%$
PSO3	$(74+73.7)2 \times (2/3) = 49.23\%$
PSO4	$(74.6+73.7)/2 \times (1/3) = 24.72\%$
PSO1	$(74.9+74.6)/2 \times (3/3) = 74.75\%$
PO4	$(73.7)/1 \times (1/3) = 24.57\%$



Attainment of POs and PSOs

Course	POs										PSOs						
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
Business																	
Marketing	0	2	3	0	3	0	0	0	0	0	0	0	0	1	0	0	3
Attainment	0.75			0.25	0.25								0.75		0.49	0.25	



PG Department of Commerce Course Outcomes

Name of the Course: Corporate Reporting Practices & IndAS

Class: IV Semester M. Com (2017-19 Batch)

Outcomes (students will be able to):

- CO1: **Explain** the Evolution and Convergence of International Financial Reporting, advantages, disadvantages and criticisms, challenges and opportunities and overview of Ind AS, and comparison of IFRS with Ind AS.
- CO2: **Explain** the accounting and reporting of business combinations, methods of accounting for goodwill, purchase consideration accounting for investment in subsidiaries and holding company.
- CO3: **Explain** Group financial statements, Consolidation of Foreign-Holding company, Subsidiary Company and Associate Company including multiple subsidiaries, consolidation procedures, Treatment of pre-acquisition profit and concept of Fair value at the time of acquisition.
- CO4: **Prepare** Consolidated Income Statements: balance Sheet and cash Flow Statements for Group companies, Treatment of investment in associates in consolidated financial statements, compare and contrast acquisition and equity methods of accounting, Treatment of investment in Joint ventures in consolidated financial statements
- CO5: **Explain** Accounting for Industry based standards: Agriculture –Insurance contracts-Exploration for and Evaluation of Mineral Resources-Regulatory Deferral Accounts.



Attainment of Outcomes Computation of CO Attainment

Course: Corporate Reporting Practices & IndAS Credits: 4

CO	Course Outcome	Cognitive Level	Knowledge level	Instructional Method	Assessment Method	No of hours	POs	PSOs
CO1	Explain the Evolution and Convergence of International Financial Reporting, advantages, disadvantages and criticisms, challenges and opportunities and overview of Ind AS, and comparison of IFRS with Ind AS.	Understand	Conceptual	PPT, Lecture	IA/Class test/ Semester exam, Assignment on IFRS and Ind AS	05	PO1 PO3	PSO1 PSO3
CO2	Explain the accounting and reporting of business combinations, methods of accounting for goodwill, purchase consideration accounting for investment in subsidiaries and holding company.	Understand/ evaluate	Conceptual/ procedural	PPT, Lecture Problem Solving	IA/Class test/ Semester exam Assignment on problem Solving	15	PO1	PSO1 PSO3



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CO3	Explain Group financial statements, Consolidation of foreign- Holding company, Subsidiary Company and Associate Company including multiple subsidiaries, consolidation procedures, Treatment of pre- acquisition profit and concept of Fair value at the time of acquisition.	Understand/ Evaluate	Conceptual /Procedural	PPT, Lecture, Problem Solving	IA/Class test/ Semester exam,Assignment on Problem solving	15	PO1 PO4	PSO1 PSO3
CO4	Prepare Consolidated Income Statements: balance Sheet and cash Flow Statements for Group companies, Treatment of investment in associates in consolidated financial statements, compare and contrast	Understand /Apply	Conceptual/ procedural	PPT, Solving problems	IA/Class test/ Semester exam	15	PO1	PSO1 PSO3

	acquisition and equity methods of accounting, Treatment of investment in Joint ventures in consolidated financial statements							
CO5	Explain Accounting for Industry based standards: Agriculture – Insurance contracts- Exploration for and Evaluation of Mineral Resources- Regulatory Deferral Accounts.	Understand /Apply	Conceptual/ Procedural	PPT, Lecture, videos, Presentations	IA/Class test/ Semester exam	06	PO1 PO5	PSO1 PSO3
				Total In	structional Hours	56		

CO Attainment Assessment Plan for CIE

СО	A (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)

СО	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.92	4.8	1.92	96
CO2	1.94	4.85	1.94	97
CO3	1.88	0	1.88	94
CO4	1.94	0	1.94	97
CO5	1.86	0	1.86	93

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

СО	Class Average in SEE
CO1	69.76
CO2	69.76
CO3	69.76
CO4	69.76
CO5	69.76



Computation of CO Direct Attainment in the course:

CO	CIE	SEE	Direct CO Attainment
	Cl. Ave	Cl. Ave	0.3 CIE Cl. Ave +0.7 SEE Cl. Ave
CO1	96	69.76	77.63
CO2	97	69.76	77.93
CO3	94	69.76	77.03
CO4	97	69.76	77.93
CO5	93	69.76	76.73

Setting CO Attainment Targets

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

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

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	77.632	76	1.632
CO2	77.932	77	0.932
CO3	77.032	76	1.032
CO4	77.932	77	0.932
CO5	76.732	77	-0.268



Closure of the Quality Loop for COs

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	76	1.632		78
CO2	77	0.932		78
CO3	76	1.032		78
CO4			More assignments to be included in the	
	77	0.932	schedule	78
CO5	77	-0.268		77

CO-PO/PSO Mappings

СО	POs/PSOs	Class Sessions
CO1	PO1,PO3, PSO1, PSO3	10
CO2	PO1, PSO1, PSO3	10
CO3	PO1, PO4, PSO1, PSO3	10
CO4	PO1, PSO1, PSO3	10
CO5	PO1, PO5, PSO1, PSO3	8
		48

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Percentage (%)	Mapping Strength
48 OF 48 Sessions are devoted to PO1	100	3
10 OF 48 Sessions are devoted to PO3	21	1
10 OF 48 Sessions are devoted to PO4	21	1
8 OF 48 Sessions are devoted to PO5	17	1
48 OF 48 Sessions are devoted to PSO1	100	3
48 OF 48 Sessions are devoted to PSO3	100	3



Course-POs/PSO Mapping

Course						P	Os								PSC)s	
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
Corporate																	
Reporting																	
Practices																	
& IndAS	3	0	1	1	1	0	0	0	0	0	0	0	3	0	3	0	0

CO Attainment and POs/PSOs

CO	POs	CO Attainment				
		(%ge)				
CO1	PO1,PO3, PSO1, PSO3	77.63				
CO2	PO1, PSO1, PSO3	77.93				
CO3	PO1, PO4, PSO1, PSO3	77.03				
CO4	PO1, PSO1, PSO3	77.93				
CO5	PO1, PO5, PSO1, PSO3	76.73				

PO and PSO Attainment

PO/PSO	Attainment (%)
PO1	$(77.63+77.93+77.03+77.93+76.73)/5 \times (3/3) = 77.45\%$
PO3	$(77.63)1 \times (1/3) = 25.88\%$
PO4	$(77.03)/1 \times (1/3) = 25.68\%$
PO5	$(76.73)/1 \times (1/3) = 25.58\%$
PSO1	$(77.63+77.93+77.03+77.93+76.73)/5 \times (3/3) = 77.45\%$
PSO3	$(77.63+77.93+77.03+77.93+76.73)/5 \times (3/3) = 77.45\%$



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
Corporate																	
Reporting																	
Practices																	
& IndAS	3		1	1	1								3		3		
Attainment	0.77		0.26	0.26	0.26								0.77		0.77		



PG Department of Commerce Course Outcomes

Name of the Course: Strategic Cost Management - II

Class: 4th Semester M.Com

Outcomes (students will be able to):

- ♣ Familiarize with different pricing strategies, policies and process. strategies for new products, management accountant role in product pricing. Problems on different pricing strategies.
- ♣ Understands the concept of Transfer Pricing, its necessity, Objectives, applications, Merits and Demerits, Criteria for setting Transfer Prices, Guiding Principles in the fixation of transfer prices, Transfer Price in different situations.
- Familiarize about learning curve, phases and applications in learning curve, factors affecting learning curve, comparison between learning curve and experience curve.
- ♣ Gets the detailed knowledge on core concepts of Total Quality Management, Prevention costs, appraisal costs, cost of Non-conformance, PRAISE- its steps.
- ♣ Learns about the concept of balanced score card, perspectives of BSC and Benchmarking Concepts, Benchmarking process and its Impact on Indian Industry.



Attainment of Outcomes Computation of CO Attainment

Course: Strategic Cost Management-II Credits: 4

CO	Course Outcome	Knowledge category	Cognitive Level	Instructional Method	Assessment Method	No. of hours	POs/PSOs
CO1	Familiarize with different pricing strategies, policies and process. strategies for new products, management accountant role in product pricing. Problems on different pricing	Theoretical and Procedural	Understand and Analyze	PPT, Lecture, illustrations, Activities, group discussion	Assignment Group Discussion IA test	14	PO5, PO7, PSO3
CO2	strategies. Understands the concept of Transfer Pricing, its necessity, Objectives, applications, Merits and Demerits, Criteria for setting Transfer Prices, Guiding Principles in the fixation of transfer prices,	Theoretical and Procedural	Analyse and Evaluate	PPT, Lecture, illustrations, Activities, group discussion	IA test, Quiz Assignment	14	PO1, PSO3

	Transfer Price						
	in different						
	situations.						
CO3	Familiarize	Theoretical	Analyse	Lastura	IA test,	14	PO5,
003	about learning	and	and	Lecture, problem	SEE,	14	PSO3
	curve, phases	Procedural	Evaluate	solving,	Assignment		1303
	and	Trocedurar	Evaluate	illustration	Assignment		
	applications in			Group			
	learning			discussion			
	curve, factors			uiscussion			
	affecting						
	learning						
	curve,						
	comparison						
	between						
	learning curve						
	and						
	experience						
	curve.						
CO4	Gets the	Theoretical	Analyse	Lecture,	IA test,	10	PO5,
	detailed	and	and	problem	SEE,		PSO3
	knowledge on	Procedural	evaluate	solving,	Assignment		
	core concepts			illustration,			
	of Total			group			
	Quality			discussion			
	Management,						
	Prevention						
	costs,						
	appraisal						
	costs, cost of						
	Non-						
	conformance,						
	PRAISE- its						
	steps.	_					
CO5	Learns about	Theoretical	Analyse	Lecture,	IA test,	08	PO5,
	the concept of		and	illustration,	SEE,		PSO3,
	balanced		evaluate	Seminar	Assignment		PSO4
	score card,			Group			
	perspectives			discussion			
	of BSC and,						
	Benchmarking						
	- Concepts,						
	Benchmarking						
	process and						

its Impact on			
Indian			
Industry			

CO Attainment

Assessment Plan for CIE

СО	A (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)

СО	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.92	4.8	1.92	96
CO2	1.94	4.85	1.94	97
CO3	1.88	0	1.88	94
CO4	1.94	0	1.94	97
CO5	1.86	0	1.86	93

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

CO	Class Average in SEE
CO1	62.44
CO2	62.44
CO ₃	62.44



CO4	62.44
CO5	62.44

Computation of CO Direct Attainment in the course:

CO	CIE	SEE	Direct CO Attainment
	Cl. Ave	Cl. Ave	0.3 CIE Cl. Ave +0.7 SEE Cl. Ave
CO1	96	62.44	72.51
CO2	97	62.44	72.81
CO3	94	62.44	71.91
CO4	97	62.44	72.81
CO5	93	62.44	71.61

Setting CO Attainment Targets

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

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

CO Attainment Gap

CO	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	72.51	72	0.51
CO ₂	72.81	70	2.81
CO3	71.91	72	-0.09
CO4	72.81	70	2.81
CO5	71.61	72	-0.39

Closure of the Quality Loop for COs

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	72	0.51		74
CO2	70	2.81		74
CO3	72	-0.09	More practical problems need to be solved	
CO4	70	2.81		76
CO5	72	-0.39	More assignments need to be given	

CO-PO/PSO Mappings

СО	POs/PSOs	Class Sessions
CO1	PO5, PO7, PSO3	10
CO2	PO1, PSO3	10
CO3	PO5, PSO3	12
CO4	PO5, PSO3	7
CO5	PO5, PSO3, PSO4	9
		48

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Mapping Strength
38 OF 48 Sessions are devoted to PO5	79
10 OF 48 Sessions are devoted to PO1	21
10 OF 48 Sessions are devoted to PO7	21
48 OF 48 Sessions are devoted to PSO3	100
9 OF 48 Sessions are devoted to PSO4	19

Course-POs/PSO Mapping

Course		POs									PSOs						
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
Strategic																	
Cost																	
Management																	
-II	1				3			1							3	1	

CO Attainment and POs/PSOs

CO	POs	CO Attainment
		(%ge)
CO1	PO5,PO7,PSO3	72.51
CO2	PO1,PSO3	72.81
CO3	PO5,PSO3	71.91
CO4	PO5,PSO3	72.81
CO5	PO5,PSO3, PSO4	71.61

PO and PSO Attainment

PO/PSO	Attainment (%)
PO5	$(72.51+71.91+72.81+71.61)/4 \times (3/3) = 72.21\%$
PO1	$(72.81)1 \times (1/3) = 24.27\%$
PO7	$(72.51)1 \times (1/3) = 24.17\%$
PSO3	$(72.51+72.81+71.91+72.81+71.61)/5 \times (3/3) = 72.33\%$
PSO4	$(71.61)/1 \times (1/3) = 23.87\%$



Attainment of POs and PSOs

Course	POs							PSO	S								
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
SCM-II	1				3		1								3	1	
Attainment	0.24				0.72		0.24								0.72	0.24	



PG Department of Commerce Course Outcomes

Name of the Course: Customs Duty and GST (2017 – 19 Batch)

Class: IV Semester M. Com

Outcomes (students will be able to):

CO1: Understand the concept of GST and GST Acts

CO2: **Apply** the different methods of supply including composition levy

CO3: Explain the concept of input tax credit and assessment of tax liability

CO4: **Understand** the concept of procedure and administration of GST including appeals and revisions

CO5: Application of customs act 1962 with various methods and baggage calculation



Attainment of Outcomes Computation of CO Attainment

Course: Customs Duty and GST Credits: 4

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CO	Course Outcome	Knowledge	Cognitive	No. of	POs/PSOs
		category	Level	hours	
CO1	Understand the concept of GST and GST Acts	Conceptual	Remember	08	PO1 / PSO1
CO2	Apply the different methods of supply including composition levy	Procedural	Remember and Calculate	14	PO1 / PSO3
CO3	Explain the concept of input tax credit and assessment of tax liability	Procedural	Analyse and Evaluate	14	PO1 / PSO1
CO4	Understand the concept of procedure and administration of GST including appeals and revisions	Conceptual	Remember	10	PO5 / PSO3
CO5	Application of customs act 1962 with various methods and baggage calculation	Procedural	Apply Analyse and Evaluate	14	PO1 / PSO1

CO Attainment Assessment Plan for CIE

СО	A (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)

СО	A1 Cl. Ave (10)	T1 Cl. Ave (10)	T2 Cl. Ave (10)	CIE Class Average (%)
CO1	1.92	4.8	1.92	96
CO2	1.94	4.85	1.94	97
CO3	1.88	0	1.88	94
CO4	1.94	0	1.94	97
CO5	1.86	0	1.86	93

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

СО	Class Average in SEE
CO1	65.54
CO ₂	65.54
CO ₃	65.54
CO4	65.54
CO5	65.54



Computation of CO Direct Attainment in the course:

CO	CIE	SEE	Direct CO Attainment
	Cl. Ave	Cl. Ave	0.3 CIE Cl. Ave +0.7 SEE Cl. Ave
CO1	96	65.54	74.68
CO2	97	65.54	74.98
CO3	94	65.54	74.08
CO4	97	65.54	74.98
CO5	93	65.54	73.78

Setting CO Attainment Targets

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

CO	Target (Class Average)
CO1	72
CO2	70
CO3	73
CO4	75
CO5	74

CO Attainment Gap

СО	CO Attainment	Target (Class Average)	CO attainment Gap
CO1	74.678	72	2.678
CO ₂	74.978	70	4.978
CO ₃	74.078	73	1.078
CO4	74.978	74	0.978
CO5	73.778	74	-0.222



Closure of the Quality Loop for COs:

	Target	CO Attainment gap (%)	Action proposed to bridge the gap	Modification of target where achieved
CO1	72	2.678		74
CO2	70	4.978		74
CO3	73	1.078		75
CO4	74	0.978		76
CO5			More assignments to be included in the	
	74	-0.222	schedule	74

CO-PO/PSO Mappings

СО	POs/PSOs	Class Sessions
CO1	PO1,PSO1	10
CO2	PO1,PSO3	10
CO3	PO1,PSO1	10
CO4	PO5,PSO3	10
CO5	PO1,PSO1	8
		48

Course – PO/PSO Mapping Strength

Percentage of Sessions devoted to each PO/PSO	Percentage (%)	Mapping Strength
38 OF 48 Sessions are devoted to PO1	79	3
10 OF 48 Sessions are devoted to PO5	21	1
28 OF 48 Sessions are devoted to PSO1	58	3
20 OF 48 Sessions are devoted to PSO3	42	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
Customs																	
Duty and																	
GST	3	0	0	0	1	0	0	0	0	0	0	0	3	0	3	0	0

CO Attainment and POs/PSOs

CO	POs	CO Attainment
		(%ge)
CO1	PO1,PSO1	74.68
CO2	PO1,PSO3	74.98
CO3	PO1,PSO1	74.08
CO4	PO5,PSO3	74.98
CO5	PO1,PSO1	73.78

PO and PSO Attainment

PO/PSO	Attainment (%)
PO1	$(74.68+74.98+74.08+73.78)/4 \times (3/3) = 74.38\%$
PO5	$(74.98)1 \times (1/3) = 25.99\%$
PSO1	$(74.68+74.08+73.78)/3 \times (3/3) = 74.18\%$
PSO3	$(74.98+74.98)/2 \times (3/3) = 74.98\%$



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
Customs																	
Duty and																	
GST	3	0	0	0	1	0	0	0	0	0	0	0	3	0	3	0	0
Attainment	0.74	-	-	_	0.26	-	-	-	-	-	-	-	0.74	-	0.75	-	-

PROGRAM: MASTER OF COMMERCE

BATCH: 2017-2019

SUMMARY OF PO & PSO ATTAINMENT

SUBJECT				PC)s				PSO	Os		
	1	2	3	4	5	6	7	1	2	3	4	5
Monetary System	0.71	_	-	0.71	-	_	0.24	0.71	-	0.24	-	-
International Business	-	0.73		-	-	-	0.24	-	0.24		0.73	0.73
Macro Economics for Business Decisions	0.72	-	0.24	-	-	-	0.24	0.72	0.24	-	0.24	0.24
Informatio n Systems	.73	.72	-	-	-	-	.24	-	-	-	-	.73
Advanced Financial Management	0.61	_	-	0.62	-	-	0.21	0. 6 1	-	0.21	-	-
Human Resource Management	0.68	0.68	_	-	_	_	_	0.68	_	-	0.68	_
Indian Banking	0.71	-	0.72		0.72			0.71	_	_	-	0.24
Risk Management		-	-	-	-	-	-	0.68	0.23	-	0.68	-
Advanced E – Commerce & Mobile Commerce	-	0.71	-	_	-	-	0.71	_	-	-	0.48	0.71
Business Research Methods		0.75	0.25	-	-	-	0.25	-	0.76	-	-	-
Operations Research & Quantitative Techniques	0.45	-	-	-	-	-	-	-	0.67	-	-	-
Busines s Marketi												
ng Business Ethics &	-	0.48	0.71	-	0.71	-	-	0.71	-	-	0.24	-
Corporate Governance	-	-			0.74	-	0.75	0.75	-	-	-	0.74
Corpor ate Financi	0.71	-	0.71	0.24	0.24	-	0.23	0.71	-	0.71	-	-

al Reporti												
Accounting for												
Managerial Managerial												
Decision	0.78	_	_	_	_	_	_	0.78	_	0.52	_	_
Strategic Cost Management – I	0.48	-	-	-	-	-	0.71	-	-	0.71	0.71	-
Direct Taxes & Planning	0.72	-	-	0.72	-	-	-	0.72	-	0.48	0.24	-
Commodity Market	0.75	-	-	0.25	0.25	-	-	0.75	-	0.49	0.25	-
Corporate reporting practices and Ind AS	0.77	-	0.26	0.26	0.26	-	-	0.77	-	0.77	-	-
Strategic Cost Management - II	0.24	-	-	-	0.72	-	0.24	-	-	0.72	0.24	-
Goods and Service Taxes	0.74	-	-	-	0.26	-	-	0.74	1	0.75	-	-
AVERAGE	0.54	0.19	0.1 4	0.20	0.18	0.0	0.19	0.48	0.1	0.27	0.21	0.16

Pr ogram Outco me		Action to be taken to bridge the Gap								
PO	I. Cor	nduct more Group Discussions								
3	II. Co	II. Conduct more number of panel discussion								
	and quiz									
	III. Co	onduct expert talk and workshop								
PO	I.	Organizing webinars/seminars on environmental issues								
6	II.	Organizing visits to Horticultural departments like GKVK								
	III.	Encourage students to reduce the usage of plastic.								
	IV.	Conducting debates, discussions and student seminars on environmental issues.								

Program Specific Outcomes		Action to be taken to bridge the Gap
PS02	I.	Encourage students to take up primary data based/survey-based research
	II.	Encourage students to take up primary data-based topics for their dissertation.
	III.	Developing scientific thinking and analytical skills among students by encouraging students to take up case study-based research.