

<b>Academic Year</b>	<b>2022-23</b>
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**B.P.H.E. Society's  
Ahmednagar College, Ahmednagar  
Internal Quality Assurance Cell  
CO, PO, and PSO Attainment Sheet**

<b>Department Name</b>	Commerce
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<b>Program Name</b>	M.Com (Cost.)
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<b>Program Outcomes(PO)</b>
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<b>PO1</b>	Critical Thinking: Take informed actions after identifying the assumptions that frame our thinking and actions, checking out
<b>PO2</b>	Effective Communication: Speak, read, write and listen clearly in person and through electronic media in English and in one
<b>PO3</b>	Social Interaction: Elicit views of others, mediate disagreements and help reach conclusions in group settings
<b>PO4</b>	Effective Citizenship: Demonstrate empathetic social concern and equity centred national development, and the ability to
<b>PO5</b>	Ethics: Recognize different value systems including your own, understand the moral dimensions of your decisions, and
<b>PO6</b>	Environment and Sustainability: Understand the issues of environmental contexts and sustainable development.
<b>PO7</b>	Self- directed and Life- long Learning: Acquire the ability to engage in independent and life-long learning in the broadest
<b>PO8</b>	
<b>PO9</b>	
<b>PO10</b>	
<b>PO11</b>	
<b>PO12</b>	

<b>Program Specific Outcome(PSO)</b>
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<b>PSO1</b>	Strong foundation of Accounting and Finance concepts
<b>PSO2</b>	Analyzing and application of concepts of economics for taking business decision
<b>PSO3</b>	

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Class		<u>M.Com I</u>	Course Outcomes	Program Outcomes							PSOs		
Subject Code	101	PO1		PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
Subject Name	Management Accounting	CO1	3	2	3	2	3	2	3	3	3	0	
Semester No	I	CO2											
Teacher Name	Prof. Anand Raikwad	CO3											
Course Outcomes		CO4											
	CO1	Acquires sound Knowledge of concepts, methods and techniques of management accounting and develops competence with their usage in managerial decision making and control.	CO5										
	CO2		Average	3.00	2.00	3.00	2.00	3.00	2.00	3.00	3.00	0.00	
	CO3												
	CO4												
	CO5												

Class		<u>M.Com I</u>	Course Outcomes	Program Outcomes							PSOs		
Subject Code	102	PO1		PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
Subject Name	Strategic Management	CO1	3	2	3	2	3	2	3	2	2	0	
Semester No	I	CO2											
Teacher Name	Dr. R.P. Deshmukh	CO3											
Course Outcomes		CO4											
	CO1	Understands the approaches to Strategic Decision Making, Understands the approaches to Strategic Decision Making,	CO5										
	CO2		Average	3.00	2.00	3.00	2.00	3.00	2.00	3.00	2.00	0.00	
	CO3												
	CO4												
	CO5												

Class		M.Com I		Course Outcomes	Program Outcomes							PSOs		
Subject Code	103				PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
Subject Name	Advanced Cost Accounting			CO1	3	2	3	2	3	2	3	3	2	0
Semester No	I			CO2	3	2	3	2	3	2	3	3	3	0
Teacher Name	Dr. Shabnam Gurung			CO3										
Course Outcomes				CO4										
	CO1	Acquainted with the significance of Cost Accounting in Global Competitive environment		CO5										
	CO2	Enables to learn application of different methods of costing in Manufacturing and Service Industry.		Average	3.00	2.00	3.00	2.00	3.00	2.00	3.00	3.00	2.50	0.00
	CO3													
	CO4													
	CO5													

Class		M.Com I		Course Outcomes	Program Outcomes							PSOs		
Subject Code	108				PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
Subject Name	Cost Technique and Responsibility Accounting			CO1	3	1	3	2	3	2	3	3	3	0
Semester No	I			CO2	3	1	3	2	3	2	3	3	3	0
Teacher Name	Dr. Pares Bora			CO3										
Course Outcomes				CO4										
	CO1	Equips for designing and implementing cost control, cost reduction programme and different cost system		CO5										
	CO2	Level of knowledge –Advanced Techniques of Costing		Average	3.00	1.00	3.00	2.00	3.00	2.00	3.00	3.00	3.00	0.00
	CO3													
	CO4													
	CO5													

Class		M.Com I		Course Outcomes	Program Outcomes							PSOs		
Subject Code	201				PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
Subject Name	Financial Analysis and Control			CO1	3	1	2	3	3	1	3	3	3	0
Semester No	II			CO2										
Teacher Name	Prof. Anand Raikwad			CO3										
Course Outcomes				CO4										

	CO1	Enable to acquire sound knowledge of concepts, methods and techniques of management accounting and develops competence with their usage in managerial decision making and control.	CO5										
	CO2		Average	3.00	1.00	2.00	3.00	3.00	1.00	3.00	3.00	3.00	0.00
	CO3												
	CO4												
	CO5												

Class	M.Com I	Course Outcomes	Program Outcomes							PSOs			
Subject Code	202	Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
Subject Name	Industrial Economics	CO1	3	2	3	3	3	2	3	2	3	0	
Semester No	II	CO2	3	2	3	3	3	2	3	1	3	0	
Teacher Name	Dr. R.P.Deshmukh	CO3	3	2	3	3	3	2	3	2	3	0	
Course Outcomes		CO4											
	CO1	Understands the basic concepts of Industrial Economics											
	CO2	Understands the significance and problems of Industrialization	Average	3.00	2.00	3.00	3.00	3.00	2.00	3.00	1.67	3.00	0.00
	CO3	Understands the impact of Industrialization on Indian Economy.											
	CO4												
	CO5												

Class	M.Com I	Course Outcomes	Program Outcomes							PSOs			
Subject Code	207	Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
Subject Name	Application of Cost Accounting	CO1	3	2	3	3	3	2	3	3	2	0	
Semester No	II	CO2											
Teacher Name	Dr. Shabnam Gurung	CO3											
Course Outcomes		CO4											
	CO1	Gets knowledge on advanced cost accounting practices											
	CO2		Average	3.00	2.00	3.00	3.00	3.00	2.00	3.00	3.00	2.00	0.00
	CO3												
	CO4												
	CO5												

Class		M.Com I	Course Outcomes	Program Outcomes							PSOs		
Subject Code	208			PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
Subject Name	Cost Control and Cost System		CO1	3	2	3	3	3	2	3	3	2	0
Semester No	II		CO2										
Teacher Name	Dr. Paresh Bora		CO3										
Course Outcomes			CO4										
	CO1	Equips himself for designing and implementing cost control, cost reduction programme and different cost systems and Relevant Cost Accounting Standards.	CO5										
	CO2		Average	3.00	2.00	3.00	3.00	3.00	2.00	3.00	3.00	2.00	0.00
	CO3												
	CO4												
	CO5												

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Class		<u>M.Com II</u>	Course Outcomes	Program Outcomes							PSOs		
Subject Code	301			PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
Subject Name	Business Finance		CO1	3	1	2	2	3	1	3	3	2	0
Semester No	III		CO2										
Teacher Name	Dr. V.S. Rananaware		CO3										
Course Outcomes			CO4										
	CO1	Acquires sound knowledge of concepts, nature and structure of business finance.	CO5										
	CO2		Average	3.00	1.00	2.00	2.00	3.00	1.00	3.00	3.00	2.00	0.00
	CO3												
	CO4												
	CO5												

Class		<u>M.Com II</u>	Course Outcomes	Program Outcomes							PSOs		
Subject Code	302			PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
Subject Name	Research Methodology for Business		CO1	3	2	3	3	3	2	3	1	2	0
Semester No	III		CO2	3	2	3	3	3	2	3	1	2	0
Teacher Name	Dr.R.P. Deshmukh		CO3	3	2	3	3	3	2	3	1	2	0
Course Outcomes			CO4	3	2	3	3	3	2	3	1	2	0
	CO1	Acquainted with the areas of Business Research Activities.	CO5										
	CO2	To enhance capabilities of students to conduct the research in the field of business and social sciences.	Average	3.00	2.00	3.00	3.00	3.00	2.00	3.00	1.00	2.00	0.00
	CO3	To enable students, in developing the most appropriate methodology for their research studies											
	CO4	To make them familiar with the art of using different research methods and techniques											
	CO5												

Class		M.Com II	Course Outcomes	Program Outcomes							PSOs		
Subject Code	307			PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
Subject Name	Advanced Cost Accounting and Cost System Special Paper V		CO1	3	1	3	2	3	1	3	3	2	0
Semester No	III		CO2										
Teacher Name	Dr. Shabnam Gurung		CO3										
Course Outcomes			CO4										
	CO1	Gets advanced knowledge on Cost Audit Practices.	CO5										
	CO2		Average	3.00	1.00	3.00	2.00	3.00	1.00	3.00	3.00	2.00	0.00
	CO3												
	CO4												
	CO5												

Class		M.Com II	Course Outcomes	Program Outcomes							PSOs		
Subject Code	308			PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
Subject Name	Advanced Cost Accounting and Cost System Special Paper VI		CO1	3	1	3	2	3	1	3	3	2	0
Semester No	III		CO2										
Teacher Name	Dr. Paresh Bora		CO3										
Course Outcomes			CO4										
	CO1	Equips with the advanced knowledge of the techniques and methods of planning and executing the Management Audit.	CO5										
	CO2		Average	3.00	1.00	3.00	2.00	3.00	1.00	3.00	3.00	2.00	0.00
	CO3												
	CO4												
	CO5												

Class		M.Com II	Course Outcomes	Program Outcomes							PSOs		
Subject Code	401			PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
Subject Name	Capital Market and Financial Services		CO1	3	2	3	3	3	1	3	2	2	0
Semester No	IV		CO2										
Teacher Name	Dr. V.S.Rananaware		CO3										
Course Outcomes			CO4										

	CO1	Inculcated students to acquire sound knowledge, concept and structure of capital market and financial services.	CO5										
	CO2		Average	3.00	2.00	3.00	3.00	3.00	1.00	3.00	2.00	2.00	0.00
	CO3												
	CO4												
	CO5												

Class		M.Com II	Course Outcomes	Program Outcomes							PSOs		
Subject Code	402			PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
Subject Name	Industrial Economic Environment		CO1	3	2	3	2	3	2	3	2	3	0
Semester No	IV		CO2	3	2	3	2	3	2	3	2	3	0
Teacher Name	Dr. R.P. Deshmukh		CO3	3	2	3	2	3	2	3	2	3	0
Course Outcomes			CO4										
	CO1	Solved the basic concepts of Industrial Finance.	CO5										
	CO2	Expert the effects of New Economic Policy.	Average	3.00	2.00	3.00	2.00	3.00	2.00	3.00	2.00	3.00	0.00
	CO3	Skilled Labor reforms on Industries											
	CO4												
	CO5												

Class		M.Com II	Course Outcomes	Program Outcomes							PSOs		
Subject Code	407			PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
Subject Name	Recent Advances in cost accounting		CO1	3	2	3	2	3	1	3	2	2	0
Semester No	IV		CO2										
Teacher Name	Dr. Paresh Bora		CO3										
Course Outcomes			CO4										
	CO1	The students will have to select a subject from any area of the syllabus of Cost Accounting and get practical exposure by undertaking project work.	CO5										
	CO2		Average	3.00	2.00	3.00	2.00	3.00	1.00	3.00	2.00	2.00	0.00
	CO3												
	CO4												
	CO5												

Class		M.Com II	Course Outcomes	Program Outcomes							PSOs		
Subject Code	408			PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
Subject Name	Project Work		CO1	3	2	3	2	3	1	3	2	2	0



Semester No		IV	CO2										
Teacher Name		Dr.Shabnam Gurung	CO3										
Course Outcomes			CO4										
	CO1	The students will have to select a subject from any area of the syllabus of Cost Accounting and get practical exposure by undertaking project work.	CO5										
	CO2		Average	3.00	2.00	3.00	2.00	3.00	1.00	3.00	2.00	2.00	0.00
	CO3												
	CO4												
	CO5												

**CO-PO Mapping**

		Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
FY	FY	1	101	3.00	2.00	3.00	2.00	3.00	2.00	3.00
		2	102	3.00	2.00	3.00	2.00	3.00	2.00	3.00
		3	103	3.00	2.00	3.00	2.00	3.00	2.00	3.00
		4	108	3.00	1.00	3.00	2.00	3.00	2.00	3.00
		5	201	3.00	1.00	2.00	3.00	3.00	1.00	3.00
		6	202	3.00	2.00	3.00	3.00	3.00	2.00	3.00
		7	207	3.00	2.00	3.00	3.00	3.00	2.00	3.00
		8	208	3.00	2.00	3.00	3.00	3.00	2.00	3.00
SY	SY	1	301	3.00	1.00	2.00	2.00	3.00	1.00	3.00
		2	302	3.00	2.00	3.00	3.00	3.00	2.00	3.00
		3	307	3.00	1.00	3.00	2.00	3.00	1.00	3.00
		4	308	3.00	1.00	3.00	2.00	3.00	1.00	3.00
		5	401	3.00	2.00	3.00	3.00	3.00	1.00	3.00
		6	402	3.00	2.00	3.00	2.00	3.00	2.00	3.00
		7	407	3.00	2.00	3.00	2.00	3.00	1.00	3.00
		8	408	3.00	2.00	3.00	2.00	3.00	1.00	3.00

**CO-PO ATTAINMENT**

PO1	PO2	PO3	PO4	PO5	PO6	PO7
3	2	3	2	3	2	3
3	2	3	2	3	2	3
3	2	3	2	3	2	3
3	1	3	2	3	2	3
3	1	2	3	3	1	3
3	2	3	3	3	2	3
3	2	3	3	3	2	3
3	2	3	3	3	2	3
3	1	2	2	3	1	3
3	2	3	3	3	2	3
3	1	3	2	3	1	3
3	1	3	2	3	1	3
3	2	3	3	3	1	3
3	2	3	2	3	2	3
3	2	3	2	3	1	3
3	2	3	2	3	1	3

**Percentage CO-PO ATTAINMENT**

<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
100	100	100	100	100	100	100
100	100	100	100	100	100	100
100	100	100	100	100	100	100
100	100	100	100	100	100	100
100	100	100	100	100	100	100
100	100	100	100	100	100	100
100	100	100	100	100	100	100
100	100	100	100	100	100	100
100	100	100	100	100	100	100
100	100	100	100	100	100	100
100	100	100	100	100	100	100
100	100	100	100	100	100	100
100	100	100	100	100	100	100
100	100	100	100	100	100	100
100	100	100	100	100	100	100
100	100	100	100	100	100	100
100	100	100	100	100	100	100
100	100	100	100	100	100	100
100	100	100	100	100	100	100

**CO-PSO MAPPING**

	Course	PSO1	PSO2	PSO3
1	101	3.00	3.00	0.00
2	102	2.00	2.00	0.00
3	103	3.00	2.50	0.00
4	108	3.00	3.00	0.00
5	201	3.00	3.00	0.00
6	202	1.67	3.00	0.00
7	207	3.00	2.00	0.00
8	208	3.00	2.00	0.00
1	301	3.00	2.00	0.00
2	302	1.00	2.00	0.00
3	307	3.00	2.00	0.00
4	308	3.00	2.00	0.00
5	401	2.00	2.00	0.00
6	402	2.00	3.00	0.00
7	407	2.00	2.00	0.00
8	408	2.00	2.00	0.00

**CO-PSO ATTAINMENT**

	Course	PSO1	PSO2	PSO3
	101	3	3	0
	102	2	2	0
	103	3	2.5	0
	108	3	3	0
	201	3	3	0
	202	1.666667	3	0
	207	3	2	0
	208	3	2	0
	301	3	2	0
	302	1	2	0
	307	3	2	0
	308	3	2	0
	401	2	2	0
	402	2	3	0
	407	2	2	0
	408	2	2	0

**Percentage CO-PSO ATTAINMENT**

	Course	PSO1	PSO2	PSO3
	101	100	100	#DIV/0!
	102	100	100	#DIV/0!
	103	100	100	#DIV/0!
	108	100	100	#DIV/0!
	201	100	100	#DIV/0!
	202	100	100	#DIV/0!
	207	100	100	#DIV/0!
	208	100	100	#DIV/0!
	301	100	100	#DIV/0!
	302	100	100	#DIV/0!
	307	100	100	#DIV/0!
	308	100	100	#DIV/0!
	401	100	100	#DIV/0!
	402	100	100	#DIV/0!
	407	100	100	#DIV/0!
	408	100	100	#DIV/0!

FY

SY