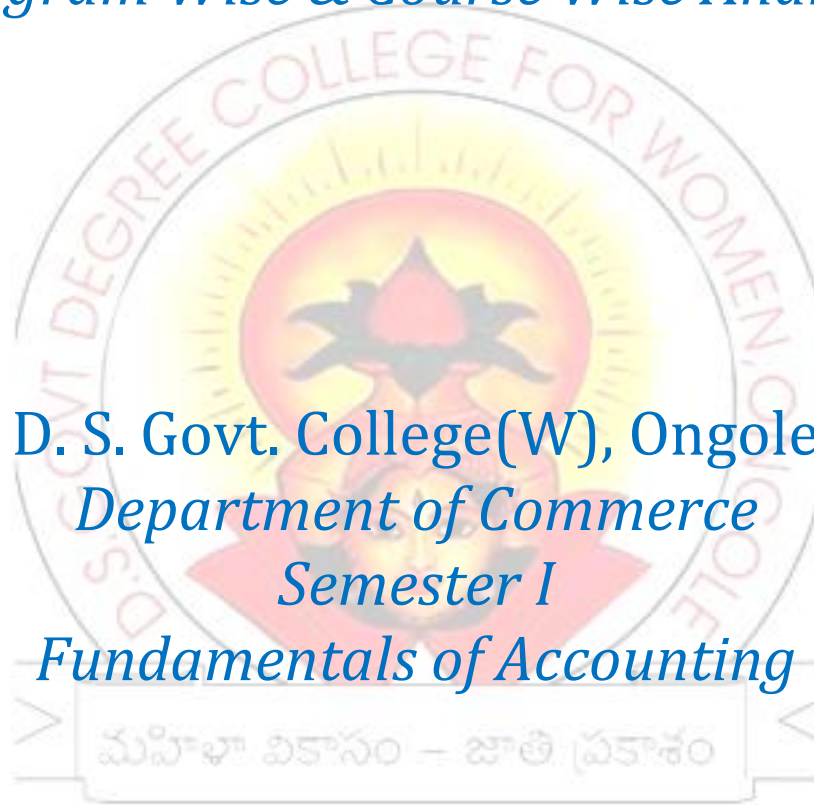


*OBE*  
*CO- PO Attainment Report*

*CO- PO Mapping, Computation and Analysis*  
*Program Wise & Course Wise Analysis*



*D. S. Govt. College(W), Ongole*  
*Department of Commerce*  
*Semester I*  
*Fundamentals of Accounting*

**PROGRAMME OUTCOMES**  
(Common to all UG Programmes)

<b>PO no.</b>	<b>On the completion of a Programme, The students will be able to</b>	<b>Benchmarks</b>	<b>Remarks</b>
PO1	Acquire a comprehensive understanding of domain-specific knowledge and demonstrate their acquired skills effectively during practical transactions within the specific domain.	70%	
PO2	Demonstrate proficient analytical and problem-solving skills through the application of critical thinking strategies to address real-world situations effectively.	60%	
PO3	Master effective communication, collaborate skillfully with diverse stakeholders, nurture meaningful dialogues, build strong professional bonds in and beyond college	60%	
PO4	Exhibit proficiency in ethically using information from diverse sources, analysing and synthesizing data effectively for real-world research.	50%	
PO5	Exemplify ethical standards in personal and professional contexts, appreciate diverse cultures, evaluate social responsibility's impact on well-being, and advocate for women students' betterment.	70%	
PO6	Actively promote social awareness through community service, contributing to a more inclusive and compassionate global community.	80%	Designed for CSP
PO7	Embrace continuous learning, create professional growth chances, and prioritize personality development and physical well-being for a holistic approach.	60%	
PO8	Foster self-confidence, advocate women empowerment, demonstrate expertise for growth in studies, employment, and entrepreneurship, creating a brighter and equitable future.	80%	Designed for Internships

**Programme Specific Outcomes  
(PSO)**

**Programme Specific Outcomes (PSOs)**

<b>PSO-No</b>	<b>Upon the successful completion of B. Com (Computer Applications) degree the students will be able to:</b>	<b>Mapping with POs</b>
PSO - 1	Understand the social impact of business and apply ethical considerations to technology-integrated business practices.	PO3, PO5, PO7
PSO - 2	Acquire accounting knowledge and skills for effective financial management, utilizing computer applications for accurate record-keeping.	PO1, PO2, PO7
PSO - 3	Develop entrepreneurial, managerial, and legal proficiencies, integrating computer application skills to enhance business operations.	PO1, PO3, PO7
PSO – 4	Enhance communication abilities for successful interactions in business and personal contexts, guided by ethical principles.	PO1, PO2, PO3, PO4, PO7
PSO – 5	Develop competence in utilizing computer applications for data analysis and effective problem-solving within the context of Commerce and business applications.	PO1, PO2, PO4, PO5, PO7
PSO – 6	Foster ethically aware and socially responsible business standards, while utilizing computer applications to streamline processes and make informed decisions.	PO5, PO7

### **Levels of attainment of PO**

POs & PSOs attainment are characterized in to 3

levelsLevel 3 – High

Level 2 – Medium

Level 1 –Low

Not addressed.

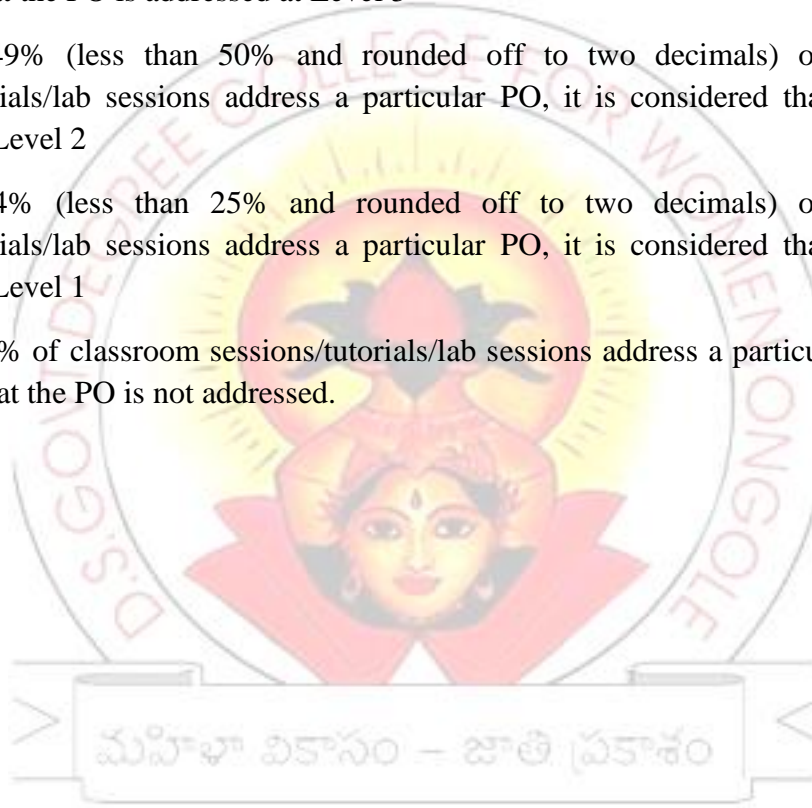
### **Targets/ benchmarks for the level at which a PO is addressed.**

If  $\geq 50\%$  of classroom sessions/tutorials/lab sessions address a particular PO, it is considered that the PO is addressed at Level 3

If 25% to 49% (less than 50% and rounded off to two decimals) of classroom sessions/tutorials/lab sessions address a particular PO, it is considered that the PO is addressed at Level 2

If 5% to 24% (less than 25% and rounded off to two decimals) of classroom sessions/tutorials/lab sessions address a particular PO, it is considered that the PO is addressed at Level 1

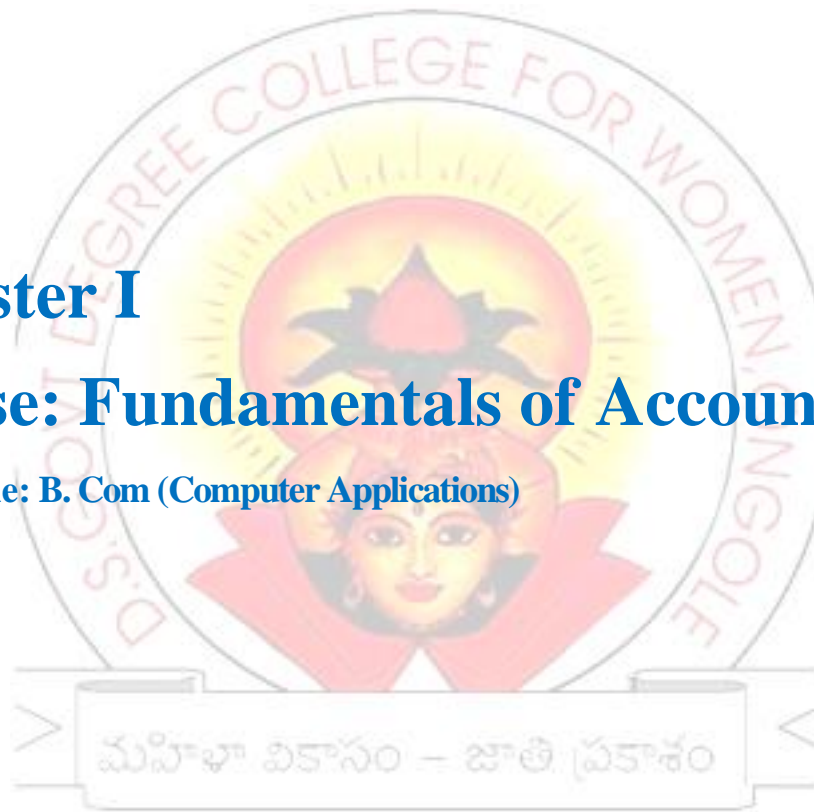
If less than 5% of classroom sessions/tutorials/lab sessions address a particular PO, it is considered that the PO is not addressed.



**Semester I**

**Course: Fundamentals of Accounting**

**Programme: B. Com (Computer Applications)**



**Programme: B. Com (Computer Applications)**

**Faculty concerned: Mrs. P. Kusuma Kumari**

CO. No.	Upon the successful completion of the course, students will be able to	Cognitive Level
CO - 1	Understand the fundamental principles and concepts of accounting, including Generally Accepted Accounting Principles (GAAP), and apply them to analyse financial transactions and maintain accurate records.	L1, L2, L3, L4
CO - 2	Demonstrate proficiency in double-entry bookkeeping, subsidiary bookkeeping, and the preparation of financial statements, including the ability to identify and rectify errors and discrepancies in financial records.	L1, L2, L3, L4, L5, L6
CO - 3	Apply critical thinking skills to prepare financial statements with adjustments, including bank reconciliation statements, and evaluate the financial health and accuracy of an organization's records.	L1, L2, L3, L4, L5, L6



### Mid 1 Question paper

Question number	Question	MA	CL	CO mapped
1	<p>Journalise the following transactions in the books of Mr. Roy</p> <p>2015 April</p> <p>1 He started business with a capital of – Plant Rs.10,000, Bank Rs.8,000, Stock Rs.12,000</p> <p>2 Bought furniture for resale Rs.5,000 Bought furniture for Office decoration Rs.3,000.</p> <p>3 Paid rent out of personal cash for Rs.2,000</p> <p>8 Sold furniture out of those for resale Rs.6,000</p> <p>12 Paid Salary to Mr. X for Rs.1,200</p> <p>15 Purchased goods from Mr. Mukherjee for cash Rs.3,000</p> <p>18 Sold goods to Mr. Sen on credit for Rs.8,000</p> <p>20 Mr. Sen returned goods valued Rs.1,000</p> <p>22 Received cash from Mr. Sen of Rs.6,500 in full settlement.</p> <p>28 Bought goods from Mr. Bose on credit for Rs.5,000</p> <p>30 Returned goods to Mr. Bose of Rs.500 and paid to Mr. Bose Rs.4,000 in full settlement.</p>	5	L1, L2	CO2
2	<p>Journalise the following transactions for the month of January 2006:</p> <p>2006 Jan.</p> <p>1 Invested in shares of Tata Cotton Mills Ltd. and paid for the same in cash Rs. 2,000.</p> <p>2 Placed on order with Mr. Shah for goods to be received a month later Rs. 1,500.</p> <p>3 Invoiced goods to Mr. Love worth Rs. 1,000 and allowed a trade discount of 2 per cent.</p> <p>4 Carriage Rs. 25 and freight Rs. 70 were paid by the proprietor for the above goods but which are to be charged to Mr. Love Account. the above goods but which are to be charged to Mr. Love Account.</p> <p>5 Paid rent to landlord of office premises- Rs. 150, which he spent on purchase of our goods.</p> <p>6 Goods valued at Rs. 700 were delivered to Ahmedabad Merchants under instructions from Mr. Gobind. They were to be charged to the latter's Account.</p> <p>7 Mr. Love paid Rs. 500 due from him, and the same was spent on purchasing goods from Mr. Deepu.</p> <p>8 Sold one old motor car belonging to the proprietor for Rs. 5,000 and the amount was invested in the business.</p>	5	L1, L2	CO2

	<p>9 The proprietor paid Rs. 180 in full settlement of Mr. Manpreet for goods worth Rs. 200 purchased by him for personal use.</p> <p>10 Mr. Gobind was declared insolvent and paid Rs. 450 in full settlement. The balance Rs. 250 was written off as a bad debt.</p> <p>11 Mohinder our debtors, on our advice, directly paid Narinder, our creditor Rs. 2,000.</p>			
3	<p>Journalise the following transactions:</p> <p>2006 July</p> <p>2 Commenced business with Cash Rs. 25,000</p> <p>4 Purchased furniture for cash Rs.2,000</p> <p>4 Cash purchases Rs.14,500</p> <p>7 Bought of Somal Rs.2,600</p> <p>7 Sold of Monica Rs. 808</p> <p>9 Rent for two years paid in advance Rs. 2,400</p> <p>9 Drawings by the proprietor for household expenses Rs. 400</p> <p>9 Goods taken out by the proprietor for domestic use Rs. 50</p> <p>9 Cash withdrawn from Bank Rs. 2,700</p> <p>14 Cash paid to Somal Rs. 2,470 after deduction of discount Rs.130</p> <p>17 Cash received from Manohar in full settlement of his account Rs. 975</p>	5	L1, L2	CO2
4	<p>1) Enter the following transactions in the books of Gopichand.</p> <p>a) 10-5-2004 Started business with capital of Rs.50000</p> <p>b) 12-5-2004 Bought goods worth Rs.30000</p> <p>c) 14-5-2004 Sold goods to Ram Charan for Rs.5000 for cash</p> <p>d) 15-5-2004 Sold goods to Kanthilal Rs.12000 on credit</p> <p>e) 20-5-2004 Paid wages to daily workers Rs.300</p>	2	L1, L2	CO2
5	Explain realisation concept.	2	L1	CO1
6	Accounting equation.	2	L3, L4	CO1
7	How is trail balance prepared.	2	L3, L4	CO3
8	Define Ledger.	2	L1	CO2
9	What is debit note.	2	L1	CO2
10	Differentiate trade discount and cash discount.	2	L1	CO2
	<b>Objective Questions</b>			
1	<p>According to the money measurement, currency transactions &amp; events are recorded in books of accounts.</p> <p>(a) In the ruling currency of the country in which transaction takes place.</p>	0.5	L3	CO1

	(b) In the ruling currency of the country in which books of accounts are prepared. (c) In the currency set by ministry of finance (d) In the currency set by government.			
2	The determination of expenses for an accounting period is based on the concept of (a) Objectivity (b) Materiality (c) Matching (d) periodicity	0.5	L3	CO1
3	Decrease in the amount of creditors results in (a) decrease in cash. (b) increase in assets (c) no change in assets (d) Increase in cash	0.5	L3	CO1
4	Ram purchased a car Rs.10,000 paid Rs.3000 as cash and balance amount will be paid in three equal instalments due to this (a) Total liabilities increase by Rs.3000 (b) Assets will increase by Rs.7000 with corresponding increase in liability by Rs.7000 (c) Total assets increase by Rs.10,000 (d) Both (b) and (c)	0.5	L3	CO1
5	Accounting does not record non-financial transactions because of (a) Accrual Concept (b) Cost Concept (c) Money Measurement Concept (d) Entity concept	0.5	L3	CO1
6	Bookkeeping records only _____ transactions of business	0.5	L1	CO1
7	It is generally assumed that the business will not liquidate in the near forcible future because of _____	0.5	L3	CO1
8	The capital contributed by the proprietor is treated as a liability according to _____	0.5	L2	CO1
9	GAAP's means _____	0.5	L2	CO1
10	Window dressing of accounts means _____	0.5	L2	CO1

MA: Marks allotted, CL: Cognitive levels.

## Mid 2 Question paper

Question number	Question	MA	CL	CO mapped
1	What is bank reconciliation statement? Write the significance of preparing it.	5	L3	CO3
2	Describe the process of preparing reconciliation statement.	5	L2	CO3
3	What is the object of preparing final accounts.	5	L2	CO3
4	Trading Account.	2	L2	CO3
5	Grouping of assets and liabilities.	2	L3	CO3
6	Fixed assets	2	L2	CO3
7	Current assets	2	L2	CO1
8	Prepaid expenses	2	L2	CO3
9	Accrued income.	2	L2	CO3
10	Adjusting Entry.	2	L4, L5	CO1

MA: Marks allotted CL: Cognitive levels

### Assignments

Assignment No	Assignment Questions	Assigned to	Bloom's cognitive levels	CO mapped
A1	Discuss the importance of accounting concepts and conventions in financial reporting. Explain the accounting cycle and its various stages. Provide examples of different types of accounts and their classification.	Total class	L3, L4, L5	CO1
A2	Explain the purpose and format of a cash book. Differentiate between a three-column cash book and a petty cash book. Provide examples of transactions that would be recorded in each of these subsidiary books.	Total class	L2, L3, L4	CO2
A3	Define a trial balance and its significance in the accounting process. Discuss the types of errors that can occur in accounting and their impact on the trial balance. Explain the process of rectifying errors and the role of a suspense account.	Total class	L3, L4, L5	CO3
A4	Describe the need for a bank reconciliation statement. Discuss the possible reasons for differences between the cash book balance and the passbook balance. Provide a step-by-step explanation of how to prepare a bank reconciliation statement.	Total class	L3, L4	CO3
A5	Explain the purpose and components of a trading account, profit and loss account, and balance sheet. Discuss the adjustments that are typically made in the final accounts and provide examples of such adjustments.	Total class	L5, L6	CO3

### Computation of CO attainment:

#### Benchmarks for the attainment of COs:

CO. No	Upon the successful completion of the course, students will be able to	Targets
CO - 1	Understand the fundamental principles and concepts of accounting, including Generally Accepted Accounting Principles (GAAP), and apply them to analyse financial transactions and maintain accurate records.	50%
CO - 2	Demonstrate proficiency in double-entry bookkeeping, subsidiary bookkeeping, and the preparation of financial statements, including the ability to identify and rectify errors and discrepancies in financial records.	50%
CO - 3	Apply critical thinking skills to prepare financial statements with adjustments, including bank reconciliation statements, and evaluate the financial health and accuracy of an organization's records.	60%

#### Levels of overall CO attainment for a Course:

S. No	Range of average attainment of all COs	Level of attainment
1	Greater than or equal to 60	3
2	Between 50 and 60	2
3	Between 40 and 50	1
4	Less than or equal to 40	CO not at all attained

#### Weightages assigned:

Weightage to CIA = 50%,

Weightage to SEE = 50%

Weightage to each item in CIA

Mid 1 = 40%

Mid 2 = 30%

Assignments = 20%

Seminar = 10%

#### Formulae for the computations:

i) Attainment of a CO =  $0.5 \times \text{CIA average} + 0.5 \times \text{SEE average}$

ii) CIA average (%) =  $0.40 \times \text{Mid 1 average \%} + 0.30 \times \text{Mid 2 average \%} + 0.20 \times$

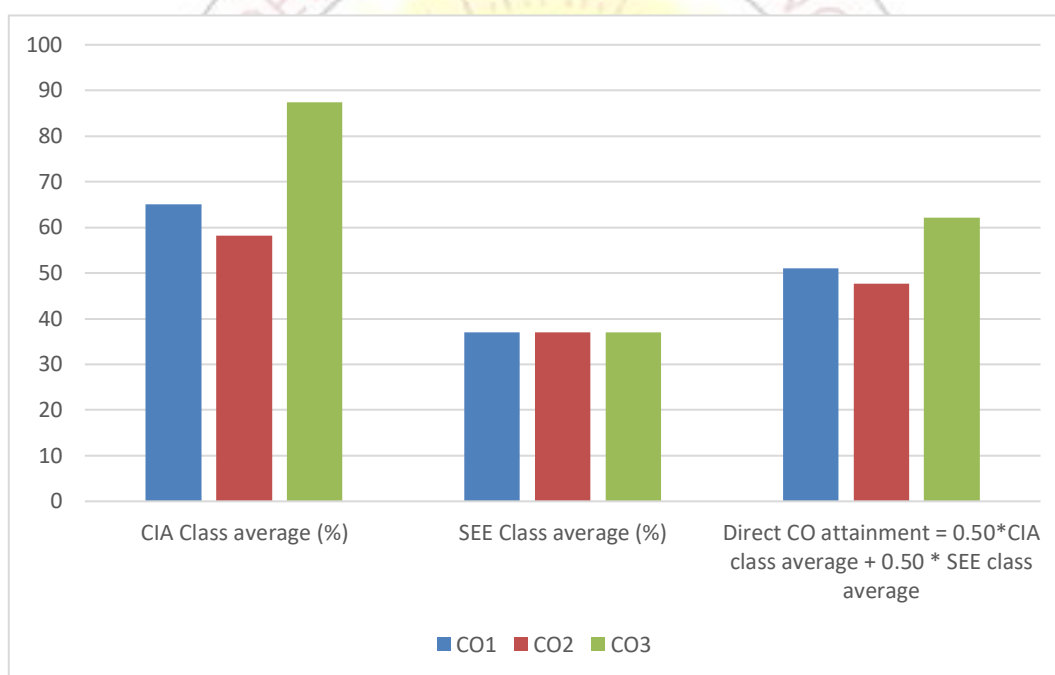
Assignments average \% +  $0.10 \times \text{seminars average \%}$

### Class Average Percentage in CIA

CO	Class Average				
	Mid 1	Mid 2	Assignments	SEMINAR	CIA average %
CO1	87.6		100.00	100	65.04
CO2	95.6		100.00		58.24
CO3	100	91.3	100.00		87.39

### Direct attainment of COs

CO	CIA Class average (%)	SEE Class average (%)	Direct CO attainment = 0.50*CIA class average + 0.50 * SEE class average
CO1	65.04	36.97619	51.01
CO2	58.24	36.97619	47.61
CO3	87.39	36.97619	62.18



### Analysis of the results:

#### CO attainment gap

CO	CO target %	CO attainment %	CO attainment gap	Attained or not attained
CO1	50	51.01	1.01	Attained
CO2	50	47.61	2.39	Not Attained
CO3	60	62.18	2.18	Attained

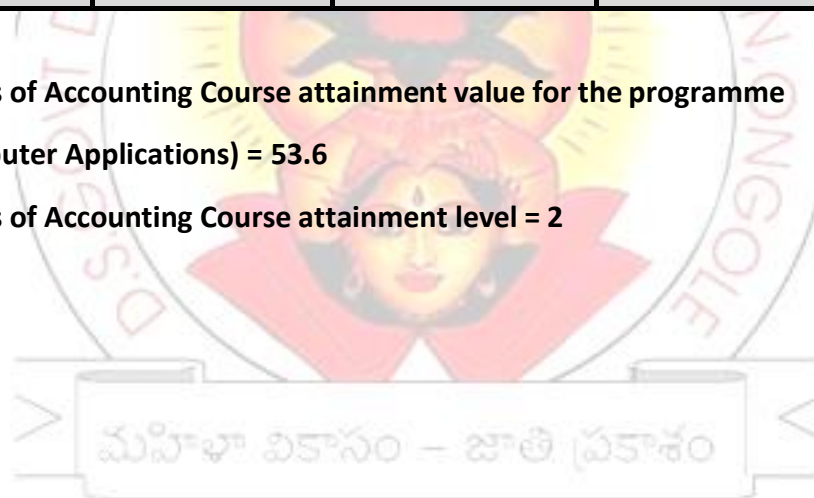
#### Plan of action (Closure of the quality loop)

CO	Target %	CO attainment gap %	Action proposed to bridge the gap	Modification of target where achieved
CO1	50	1.01	No gap	Increase targets to 55%
CO2	50	2.39	More number of problems to practice	-
CO3	60	2.18	No gap	Increase targets to 65%

Fundamentals of Accounting Course attainment value for the programme

B. Com (Computer Applications) = 53.6

Fundamentals of Accounting Course attainment level = 2



### Computation of attainment of POs

**Number of sessions or hours of instruction (class sessions, lab sessions, tutorials etc.,) used to address the COs:**

CO. No.	Upon the successful completion of the course, students will be able to	POs mapped	Cognitive Level	Class Sessions
CO - 1	Understand the fundamental principles and concepts of accounting, including Generally Accepted Accounting Principles (GAAP), and apply them to analyse financial transactions and maintain accurate records.	PO1, PO2	L1, L2, L3, L4	15
CO - 2	Demonstrate proficiency in double-entry bookkeeping, subsidiary bookkeeping, and the preparation of financial statements, including the ability to identify and rectify errors and discrepancies in financial records.	PO1, PO2, PO5	L1, L2, L3, L4, L5, L6	30
CO - 3	Apply critical thinking skills to prepare financial statements with adjustments, including bank reconciliation statements, and evaluate the financial health and accuracy of an organization's records.	PO1, PO2, PO3, PO5	L1, L2, L3, L4, L5, L6	30

**Number of hours spent to address the POs**

PO	COs	Total number of sessions
PO1	CO1, CO2, CO3	29
PO2	CO1, CO2, CO3	28
PO3	CO3	6
PO5	CO2, CO3	12

**PO mapping strength:**

PO	Number of hours consumed	Total number of hours allotted	Percentage	Mapping strength
PO1	29	75	38.67	2
PO2	28	75	37.33	2
PO3	6	75	8.00	1
PO4	0	0	0	0
PO5	12	75	16.00	1
PO6	0	0	0	0
PO7	0	0	0	0
PO8	0	0	0	0
PO9	0	0	0	0
PO10	0	0	0	0

**Direct Attainment of PO**

PO	COs mapped	Mapping strength	CO attainment percentage			PO attainment percentage
			CO1	CO2	CO3	
PO1	CO1, CO2, CO3	2	51.01	47.61	62.18	35.73
PO2	CO1, CO2, CO3	2	51.01	47.61	62.18	35.73
PO3	CO3	1			62.18	6.91
PO4		0		0		0
PO5	CO2, CO3	1		47.61	62.18	12.19
PO6	-	0				0
PO7	-	0				0
PO8	-	0				0
PO9		0				0

Lecturer

Lecturer in Charge

IQAC Coordinator

Principal