



स्वामी राम हिमालयन विश्वविद्यालय
Swami Rama Himalayan University

Criterion 1 - Curricular Aspects

1.1.1 Outcome Analysis of POs, COs
Bachelor of Commerce (Honours) (B.Com. (Hons.))
(2020-2023)

Himalayan School of Management Studies

Swami Rama Nagar, Jolly Grant, Dehradun 248016, Uttarakhand, India

A. Program Outcomes

After successful completion of the program, graduating students/graduates will able to:

PO1	Knowledge	Ability to identify and apply knowledge of management and related fields to general management and business with diverse situations
PO2	Critical Thinking	Apply management tools and techniques for applying complex issues and problems in business and developing solutions.
PO3	Communication	Ability to produce written documents and oral presentations that communicate effectively complex disciplinary ideas and information for the intended audience and purpose.
PO4	Teamwork	Ability to participate collaboratively and responsible in teams and to reflect upon their own contributions to the team and on the necessary processes and knowledge within the team to achieve specified outcomes.
PO5	Responsible Business	Apply the learning to appraise ethical, environmental and sustainability in decision making and in practice in business.




B. Course-wise CO-PO Mapping

Mapping factor or Correlational level between Course Outcome (CO) and Program Outcomes (PO) indicates to what extent the teaching and assessment method of CO correlates/contributes the PO at the level defined below:

Correlation Level	Particulars
3	Substantial/high contribution of CO towards PO
2	Moderate contribution of CO towards PO
1	Slight/low contribution of CO towards PO

Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM101	Business Communication					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM101.01	Define the communication process and describe communication patterns in a business organization.	1				
BCM101.02	Analyse and choose among appropriate organizational formats and channels used in developing and presenting business messages.		2			
BCM101.03	Contribute effectively in team activities.			3	3	
BCM101.04	Create effective business documents using latest trends in technology.	2				2
BCM101.05	Design and deliver oral presentations.	3		3		
Course-wise Average of POs		1.200	0.400	1.200	0.600	0.400

Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM102	Business Mathematics					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM102.01	Describe various mathematical series, functions, and equations related to micro-economic concepts.	2				



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BCM102.02	Apply Calculus to ascertain maximum and minimum levels of output and input considering costs & revenue.	2	3			1
BCM102.03	Determine present and future values of investment and amount of EMI.	2	3	2		1
BCM102.04	Arrange data in matrix form and draw conclusions using matrix algebra.		3			
BCM102.05	Apply acquired quantitative knowledge and skills to resolve problems in business.		3	1	1	2
Course-wise Average of POs		1.200	2.400	0.600	0.200	0.800

Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM103	Financial Accounting					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM103.01	Define accounting and bookkeeping.	3				2
BCM103.02	Identify the accounting rules required for business enterprises.	3				2
BCM103.03	Apply the rules of accounting in determining financial results.		3			
BCM103.04	Prepare financial statements.	2	3	1		
BCM103.05	Compare the specificity of different accounts within the accounting policies.	2	3	1	1	2
Course-wise Average of POs		2.000	1.800	0.400	0.200	1.200

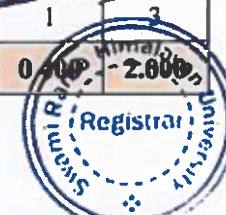
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Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM104	Management Concepts & Organizational Behaviour					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM104.01	Describe the concepts related to Business	3				
BCM104.02	Explain the roles, skills and functions of management.	1		3		
BCM104.03	Apply management concepts to diagnose and solve organizational problems to develop optimal solutions.	2	3			
BCM104.04	Describe the importance and application of organizational behavior.	3				
BCM104.05	Diagnose and suggest means to help develop a human centric work organization.	2	3		2	1
BCM104.06	Analyze organizational environments through contemporary theories and models.	2	3			
Course-wise Average of POs		2.167	1.500	0.500	0.333	0.167

Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM105	Micro Economics					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM105.01	Describe the underlying mechanism of demand and supply and use them to allocate resources.	2	3			2
BCM105.02	Explain the impact of demand and supply on markets and various stakeholders.	2	3		1	1
BCM105.03	Discuss the decision process of the individual customer.	1	3	2		2
BCM105.04	Demonstrate the process of arriving at costs in production.		3			2
BCM105.05	Identify key characteristics, advantages and limitations of various market structures.		2	1	1	3
Course-wise Average of POs		1.000	2.800	0.600	0.333	2.000



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Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM106	Communicative English - I					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM106.01	Demonstrate the understanding of Phonetics.	3	2	1		
BCM106.02	Prepare official communication (memos and notices)	2	1	3		1
BCM106.03	Communicate using business vocabulary	2	1	3		1
BCM106.04	Communicate in writing (Letters, Minutes, Agenda) for various business purposes	2	2	3	1	1
Course-wise Average of POs		2.250	1.500	2.500	0.250	0.750

Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM107	Environment Studies					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM107.01	Live responsibly, demonstrate awareness in society, and appreciate the environmental assets of the places they inhabit.				2	3
BCM107.02	Describe and analyze the current local, national and global environmental issues and the science behind them.				1	3
BCM107.03	Apply the concept of reduce, reuse and recycle for the conservation of natural resources and environment		1		2	3
BCM107.04	Distinguish between eco-friendly and environmental destructive practices/approaches and communicate appropriately.	1		3		3
Course-wise Average of POs		0.250	0.250	0.750	1.250	3.000

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1.1.1 Outcome Analysis of POs, COs – B.Com. (2020-2023)

Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM201	Accounting Standards					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM201.01	Explain and critically evaluate the principles underlying the accounting of complex transactions relating to contingencies, revenue recognition, investment accounting, and accounting for taxation including deferred tax.	2	3	2		
BCM201.02	Solve problems related to partnerships and business combinations	2	2			
BCM201.03	Interpret financial reporting standards to determine their structures and basis of conclusions.		3	2		1
BCM201.04	Construct balances in consolidated financial statements.	1	3		1	1
Course-wise Average of POs		1.250	2.750	1.000	0.250	0.500

Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM202	Advanced Accounting – I					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM202.01	Recognize commonly used financial statements, their components and how information from business transactions flows into these statements	3	2			
BCM202.02	Describe the application and analysis of accounting knowledge in various types of organizations.	3	2			
BCM202.03	Explain the concept of partnership and preparation of merger, amalgamation and consignment (partnership) accounts.	3	3	1	2	
BCM202.04	Record transactions relating to department accounting, branch accounting, and hire purchase.	3	2			
Course-wise Average of POs		3.000	2.250	0.250	0.500	



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Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM203	Business Statistics					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM203.01	Describe the process of collection of data and its statistical analysis in order to improve business decisions.	3			1	1
BCM203.02	Discuss data, process management, hypothesis testing, and model building.	3	3		1	
BCM203.03	Build statistical models suiting business applications.			2	2	
BCM203.04	Analyse data and create reports		2	3		
Course-wise Average of POs		1.500	1.250	1.250	1.000	0.250

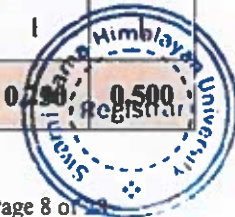
Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM204	Financial Management					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM204.01	Describe the principles and practices of financial management	3	3			
BCM204.02	Apply financial tools in decision making.		3		1	
BCM204.03	Describe the composition of different securities in the total capital structure.		3		1	2
BCM204.04	Calculate cost of capital and investment decisions and dividend decisions.		3		1	2
BCM204.05	Interpret financial statements.		3	2		
Course-wise Average of POs		0.000	3.000	0.500	0.750	



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Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM205	Macro Economics					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BBA205.01	Explain the fundamental concepts of macroeconomics.	3				
BBA205.02	Describe circular flow model in open and closed economy.	2	3			
BBA205.03	Explain the concepts of national income, inflation and unemployment.	3		2	1	
BBA205.04	Discuss fiscal and monetary policies, and their impact on economy.	2	3			
BBA205.05	Identify the causes of prosperity, growth, and economic change over time.	3	2	2		
BBA205.06	Apply the application of economic principles in business.		3			2
Course-wise Average of POs		2.167	2.000	1.000	0.250	0.400

Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM206	Communicative English - II					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM206.01	Express lengthy texts while keeping the original ideas intact.	2	2	3		
BCM206.02	Identify, analyze, interpret and describe creatively ideas, values, and themes.	2	3	2		
BCM206.03	Write analytically in a report format.	2	2	3		
BCM206.04	Demonstrate proficiency in written documents in the English language.	1		2	1	
Course-wise Average of POs		1.750	1.750	2.500	0.250	0.500



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Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM207	Spreadsheet Modelling Lab					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM207.01	Identify the spreadsheet data environment and its applications.	3	1			
BCM207.02	Apply the various types of analyses options available in spreadsheets.	2	3			
BCM207.03	Create, use, edit, and manage macros and data validation	1	3			
BCM207.04	Apply Critical thinking skills to design and create spreadsheets.	2	3	1		1
BBA207.05	Design spreadsheet models for business problems.	2	3	2	1	1
Course-wise Average of POs		2.000	2.600	0.600	0.200	0.400

Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM301	Advanced Accounting - II					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM301.01	Explain the application and analysis of accounting knowledge in various types of organizations.	3	2			
BCM301.02	Describe the concept of amalgamation, absorption and reconstruction of a company.	3	3	1	2	
BCM301.03	Record transactions relating to royalty and insolvency, and banking and insurance company accounts.	3	2			1
BCM301.04	Apply proper accounting treatment for legal reorganization and liquidation of a business entity.	2	3	2	2	2
Course-wise Average of POs		2.750	2.500	0.750	0.750	0.750



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Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM302	Business Research					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM302.01	Explain different types of research and their implications.	3				
BCM302.02	Describe the scientific way of thinking about a management problem.	3	2			
BCM302.03	Read and relate available literature review with respect to business problems.	2	3			2
BCM302.04	Create research designs suiting business problems.		3		2	
BCM302.05	Analyze various aspects of report writing.		2	3	1	
Course-wise Average of POs		1.600	2.000	0.600	0.600	0.400

Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM303	Corporate Accounting					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM303.01	Explain the accounting procedure in companies.	3	2			
BCM303.02	Gain the knowledge of preparation of companies' final accounts as balance sheet, statement of profit and loss and liquidation accounts.	3	2	1		
BCM303.03	Describe various provisions of The Indian Companies' Act regarding issue; buy back, underwriting and redemption of share and debentures.		3	2	1	



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BCM303.04	Explain profit acquisition of business and profit prior to incorporation.		3	2	1	
BCM303.05	Discuss the accounting standards with regard to companies.	3				2
Course-wise Average of POs		1.800	2.000	1.000	0.400	0.400

Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM304	Income Tax					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM304.01	Explain basic concepts of exempted incomes, residential status and incidence of income dependent upon the same and apply the same on practical cases.	3	2			
BCM304.02	Compute income from various heads like e.g., salary, house property, business/profession and capital gains.	3	2			
BCM304.03	Demonstrate basic knowledge about procedure of income-tax assessment and appeals.	2	2	1	1	1
BCM304.04	Apply critical thinking and problem solving skills to resolve income tax issues.	2	3	1	1	2
Course-wise Average of POs		2.360	2.200	0.600	0.480	0.680

Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM305	Mercantile Law					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM305.01	Explain the relevance of business law to various stakeholders in the context of socio-economic environment.	3				1
BCM305.02	Identify the fundamental legal principles behind the conventions and rules followed in business practice.	3	2			
BCM305.03	Examine the liability of an organisation across various business operations and processes.					1



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BCM305.04	Explain the legal rights and responsibilities of various stakeholders in a business.	3			2	2
BCM305.05	Analyze a situation in a business to understand legal perspectives & suitable solutions.		3	2		1
Course-wise Average of POs		1.800	1.600	0.400	0.400	1.000

Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM306	Communicative English - III					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM306.01	Describe information in notices, advertisements, official documents, instruction material, etc.	2	1	3		
BCM306.02	Create their resumes, detailing the various requisite sections.	2	1	3		
BCM306.03	Successfully appear in an interview		2	3		1
BCM306.04	Listen effectively in order to analyse situations and contexts.			3	1	1
Course-wise Average of POs		1.000	1.000	3.000	0.250	0.500

Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM307	Business Research Lab					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM307.01	Describe the process for conducting statistical analysis using SPSS.	3				
BCM307.02	Apply SPSS for choosing charts to highlight and interpret their research results.	2	1			
BCM307.03	Conduct descriptive analysis and analyze results.	3	2			
BCM307.04	Carry out inferential analysis using SPSS and interpret results.		3			

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BCM307.05	Create models by integrating information.		2			
BCM307.06	Produce scientifically sound research reports using SPSS output.			2	1	1
Course-wise Average of POs		1.333	1.333	0.667	0.167	0.167

Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
		PO1	PO2	PO3	PO4	PO5
BCM401	Company Law					
CO#	At the end of the course the students will be able to:					
BCM401.01	Explain the important aspects of company law and implications for various stakeholders.	3				
BCM401.02	Analyze socio economic implications of the company law on various stakeholders.		3			2
BCM401.03	Critically analyze a problem within a company and devise solutions for the stakeholders.		3		2	
BCM401.04	Analyse existing structures in a company and suggest solutions in accordance to Company law.		3	2	1	
BCM401.05	Evaluate the possibilities arising from legislative changes.		2			2
Course-wise Average of POs		0.600	2.200	0.400	0.600	0.800

Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
		PO1	PO2	PO3	PO4	PO5
BCM402	Cost Accounting					
CO#	At the end of the course the students will be able to:					
BCM402.01	Discuss the basic cost concepts, element of cost & prepare cost sheets.	3				
BCM402.02	Explain the principles and techniques used in recording, analyzing and reporting costs	3	2			1
BCM402.03	Describe the concepts of contract costing, operating costing.		2			1



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BCM402.04	Develop applicable cost concepts in making short term decisions and the application of spreadsheets in Management Accounting.		3	2	1	
Course-wise Average of POs		1.500	1.750	1.000	0.500	0.500

Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM403	Management Accounting					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM403.01	Describe the various tools of management accounting.	3				1
BCM403.02	Discuss the various ratios related to finance		3	2		
BCM403.03	Explain fund flow and cash flow		3	2		
BCM403.04	Discuss budgeting in an organizational context		3	2	2	2
Course-wise Average of POs		0.750	2.250	1.500	0.500	0.750

Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM404	Capital & Money Markets					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM404.01	Identify and explain the various avenues available to a firm to raise capital in both debt market and equity markets.	3			1	1
BCM404.02	Describe the relationship between primary and secondary markets.		2	1		
BCM404.03	Distinguish between functioning of primary market and secondary market within the capital market space.		1	2		1
BCM404.04	Explain the roles and regulatory requirements for an institution raising capital in financial markets.	3		2		1
Course-wise Average of POs		1.500	0.750	1.250	0.250	0.750



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Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM405	Fundamental & Technical Analysis					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM405.01	Analyze and evaluate key measures in a company's financial statements using various tools like ratio analysis, Du Pont analysis, etc.	3	2	1		1
BCM405.02	Evaluate a company's fundamentals and medium term prospects applying time series to financial data.		3	2	1	1
BCM405.03	Analyse line and candlestick charts to gauge investor sentiment on the basis of price action.	3	2	1		
BCM405.04	Forecast short term trends in security prices by using various technical indicators such as RSI, MACD, etc.		3	1	2	
Course-wise Average of POs		1.500	2.500	1.250	0.750	0.500

Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM406	Soft Skills-I					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM406.01	Demonstrate effective communication skills for successful placement.	1		3		2
BCM406.02	Create value in negotiations.	1	2	3	1	1
BCM406.03	Work in teams confidently and produce results.	1	2		3	
BCM406.04	Apply soft skills for professional success.		1		2	3
Course-wise Average of POs		0.750	1.250	1.500	1.500	1.500



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Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM407	Disaster Management					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM407.01	Describe and distinguish different types of disasters.			1		2
BCM407.02	Analyze the relationship between development and disasters.		2			2
BCM407.03	Apply disaster management concepts during crisis.	1			3	1
BCM407.04	Communicate and participate responsibly in teams to contribute to society.				3	
Course-wise Average of POs		0.250	0.500	0.250	1.500	1.250

Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM501	Commercial Banking & Foreign Exchange					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM501.01	Explain the various alternatives available for investment.	3				
BCM501.02	Distinguish and classify all aspects of Commercial Bank Loans.	3	2			2
BCM501.03	Analyze Asset-Liability Management Techniques and related Hedging techniques.		3	2		
BCM501.04	Compare and Contrast economic policy and its effects on the business community.		3	2	1	1
Course-wise Average of POs		1.500	2.000	1.000	0.250	0.750



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Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM502	Principles Of Marketing					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM502.01	Describe the key concepts of marketing and the objectives of the Marketing function.	3				
BCM502.02	Critically evaluate and carry out SWOT analysis within the environment.		3		1	1
BCM502.03	Analyze buying behavior of customers.	3	2			
BCM502.04	Explain product, pricing, distribution and communication strategies of organizations.	3		1		
Course-wise Average of POs		2.250	1.250	0.250	0.250	0.250

Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM503	Indirect Taxes					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM503.01	Describe various types of custom duties such as, basic customs duty, countervailing duty, anti-dumping duty etc., exemptions and principles of valuation	3				
BCM503.02	Describe the procedure for assessment of duty, clearance, transportation and warehousing of goods for import/export, confiscation of dutiable goods etc.	3	2			1
BCM503.03	Explain basic concepts of GST law, like- interstate/intrastate supply, composite and mixed supply, components of GST, Mechanism for input tax credit and reverse charge	3	2	1		
BCM503.04	Create & maintain independently various accounting records pertaining to GST, file GST returns, File revised returns and claim credit.	3	2		1	1
Course-wise Average of POs		3.000	1.500	0.250	0.250	0.500



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Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM505	Soft Skills - Ii					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM505.01	Manage multiple tasks and prioritize work	1	2	2	1	1
BCM505.02	Demonstrate the effective communication skills for successful placement.			3		2
BCM505.03	Work in teams confidently and produce results.	1			3	2
BCM505.04	Contribute effectively to group discussions & meetings		3		2	1
Course-wise Average of POs		0.500	1.250	1.250	1.500	1.500

Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM522	Security Analysis & Portfolio Management					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM522.01	Explain the various alternatives available for investment to an individual.	3	2			1
BCM522.02	Measure risk and return of securities.		3			1
BCM522.03	Establish a mathematical relationship between risk and return of securities.		3	2		1
BCM522.04	Conduct valuation of equities and bonds.	2	3			
BCM522.05	Explain various strategies followed by globally renowned investment practitioners.	2	1	1	2	
Course-wise Average of POs		1.400	2.400	0.600	0.400	0.600



1.1.1 Outcome Analysis of POs, COs – B.Com. (2020-2023)

Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM523	Working Capital Management					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM532.01	Identify critical variables required for optimum working capital management.	3				
BCM532.02	Describe various parameters of the financial processes.	3		1		
BCM532.03	Evaluate the various solutions and apply them to the problems presented.		2	1		
BCM532.04	Create dashboards to track the implementation of solutions.		2	1	1	
BCM532.05	Develop evaluation matrices for processes and practices		3	2	1	1
Course-wise Average of POs		1.200	1.400	1.000	0.400	0.200

Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM601	Auditing & Assurance Practices					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM601.01	Apply and demonstrate the accounting skills and knowledge in accounting.	3	2			
BCM601.02	Explain fundamental concepts of internal control, audit, errors & frauds and auditors duties & liabilities.	3	2		1	2
BCM601.03	Enabling students to undertake higher studies in the field of audit like Chartered Accountancy.	3	2	1		
BCM601.04	Carry out verification vouching and internal control of organisational resources.		2		2	2
Course-wise Average of POs		2.250	2.000	0.250	0.750	1.000



1.1.1 Outcome Analysis of POs, COs – B.Com. (2020-2023)

Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM602	Financial Market Institutions & Financial Services					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM602.01	Explain the functioning of various financial institutions and their functions.	3				2
BCM602.02	Describe various types of NBFCs and how they impact the financial scene.	3	2	1		
BCM602.03	Explain role of regulatory and promotional institutions like RBI & SEBI.	3		2		
BCM602.04	Describe the basis upon which they can develop into a financial practitioner.		1	3	1	2
Course-wise Average of POs		2.250	0.750	1.500	0.250	1.000

Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM603	Human Resource Management					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM603.01	Describe the basic concepts of human resource management.	3				
BCM603.02	Analyze business problems from HR perspective.	2	3			
BCM603.03	Evaluate HRM related social, cultural, ethical and environmental responsibilities & issues in a global context.		2			3
BCM603.04	Develop training strategies for the delivery of training programs.		3	2		
BCM603.05	Demonstrate the knowledge and skills required to effectively manage a diverse workforce.	1		2	3	
Course-wise Average of POs		1.200	1.600	0.800	0.600	0.600



1.1.1 Outcome Analysis of POs, COs – B.Com. (2020-2023)

Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM631	Wealth Management					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM631.01	Explain the financial environment within which organizations operate.	3				
BCM631.02	Assess the financial objectives of various types of organizations and the respective requirements of stakeholders.	2	3			1
BCM631.03	Evaluate the factors affecting investment decisions with corresponding opportunities presented to an organization.		2	1	1	
BCM631.04	Analyze a company's performance and make appropriate recommendations.		2	2	1	
BCM631.05	Provide advice on personal wealth management and pension planning		1	2		1
Course-wise Average of POs		1.000	1.600	1.000	0.400	0.400

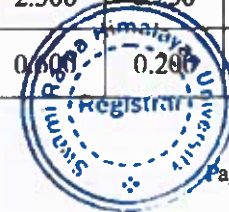
Course Code	Course Title	CO-PO Mapping (Articulation Matrix)				
BCM622	Quantitative Analysis For Financial Decisions					
CO#	At the end of the course the students will be able to:	PO1	PO2	PO3	PO4	PO5
BCM622.01	Identify the variables required for quantitative analysis in financial decisions.	3	1			
BCM622.02	Explain the various parameters of financial decisions in a modelling process.	2	3	1		
BCM622.03	Evaluate the various optimization models and apply them appropriately for financial decision-making		3	1	1	2
BCM622.04	Create dashboards to track the implementation of solutions.		2	2		
BCM622.05	Develop evaluation matrices for the processes and tools in financial management.		3			
Course-wise Average of POs		1.200	1.300	0.800	0.200	0.400



C. Program Outcome Reference Values:

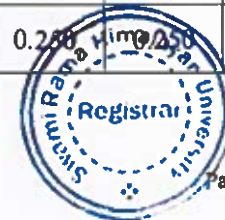
Following table calculates the overall average of all POs of the Courses and is referred as Course-wise Average of POs Reference values.

SR. No.	Course Code	Course Title	PO1	PO2	PO3	PO4	PO5
1	BCM101	Business Communication	1.200	0.400	1.200	0.600	0.400
2	BCM102	Business Mathematics	1.200	2.400	0.600	0.200	0.800
3	BCM103	Financial Accounting	2.000	1.800	0.400	0.200	1.200
4	BCM104	Management Concepts & Organizational Behaviour	2.167	1.500	0.500	0.333	0.167
5	BCM105	Micro Economics	1.000	2.800	0.600	0.400	2.000
6	BCM106	Communicative English - I	2.250	1.500	2.500	0.250	0.750
7	BCM107	Environment Studies	0.250	0.250	0.750	1.250	3.000
8	BCM201	Accounting Standards	1.250	2.750	1.000	0.250	0.500
9	BCM202	Advanced Accounting – I	3.000	2.250	0.250	0.500	0.250
10	BCM203	Business Statistics	1.500	1.250	1.250	1.000	0.250
11	BCM204	Financial Management	0.000	3.000	0.500	0.750	0.800
12	BCM205	Macro Economics	2.167	2.000	1.000	0.250	0.400
13	BCM206	Communicative English - II	1.750	1.750	2.500	0.250	0.500
14	BCM207	Spreadsheet Modelling Lab	2.000	2.600	0.600	0.200	0.400



1.1.1 Outcome Analysis of POs, COs – B.Com. (2020-2023)

15	BCM301	Advanced Accounting - II	2.750	2.500	0.750	1.000	0.750
16	BCM302	Business Research	1.600	2.000	0.600	0.600	0.400
17	BCM303	Corporate Accounting	1.800	2.000	1.000	0.400	0.400
18	BCM304	Income Tax	2.360	2.200	0.600	0.480	0.680
19	BCM305	Mercantile Law	1.800	1.600	0.400	0.400	1.000
20	BCM306	Communicative English - III	1.000	1.000	3.000	0.250	0.500
21	BCM307	Business Research Lab	1.333	1.333	0.667	0.167	0.167
22	BCM401	Company Law	0.600	2.200	0.400	0.600	0.800
23	BCM402	Cost Accounting	1.500	1.750	1.000	0.500	0.500
24	BCM403	Management Accounting	0.750	2.250	1.500	0.500	0.750
25	BCM404	Capital & Money Markets	1.500	0.750	1.250	0.250	0.750
26	BCM405	Fundamental & Technical Analysis	1.500	2.500	1.250	0.750	0.500
27	BCM406	Soft Skills-I	0.750	1.250	1.500	1.500	1.500
28	BCM407	Disaster Management	0.250	0.500	0.250	1.500	1.250
29	BCM501	Commercial Banking & Foreign Exchange	1.500	2.000	1.000	0.750	0.750
30	BCM502	Principles Of Marketing	2.250	1.250	0.250	0.250	0.250



1.1.1 Outcome Analysis of POs, COs – B.Com. (2020-2023)

31	BCM503	Indirect Taxes	3.000	1.500	0.250	0.250	0.500
32	BCM505	Soft Skills - Ii	0.500	1.250	1.250	1.500	1.500
33	BCM522	Security Analysis & Portfolio Management	1.400	2.400	0.600	0.400	0.600
34	BCM523	Working Capital Management	1.200	1.400	1.000	0.400	0.200
35	BCM601	Auditing & Assurance Practices	2.250	2.000	0.250	0.750	1.000
36	BCM602	Financial Market Institutions & Financial Services	2.250	0.750	1.500	0.250	1.000
37	BCM603	Human Resource Management	1.200	1.600	0.800	0.600	0.600
38	BCM621	Wealth Management	1.000	1.600	1.000	0.400	0.400
39	BCM622	Quantitative Analysis For Financial Decisions	1.200	2.400	0.800	0.200	0.400
Combined Course-wise Average of POs Reference values			1.512	1.750	0.936	0.528	0.732

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D. Assessment of CO and PO Attainment Value

The attainment of the course outcome is measured at the level of 3 as follows:

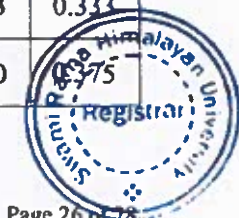
Attainment Levels	Criteria
3	If 80% of student achieves marks greater than threshold percentage of the total score of assessment
2	If 70% of student achieves marks greater than threshold percentage of the total score of assessment
1	If 60% of student achieves marks greater than threshold percentage of the total score of assessment
0	If 60% of student achieves marks less than threshold percentage of the total score of assessment

Attainment level of COs is measured through direct attainment of COs depending on the performance of the students in Internal Assessment (IA) and End Semester Examination (ESE) individually. For the program the threshold percentage is set at 50% for ESE and 60% for IA. assessments. The weightage of attainments for IA and ESE is in proportion of 30:70.

Sr. No.	Course Code	Course Title	Attainment of COs	Derived Attainment of POs Course-wise				
				PO1	PO2	PO3	PO4	PO5
1	BCM101	Business Communication	3.000	1.200	0.400	1.200	0.600	0.400
2	BCM102	Business Mathematics	0.000	0.000	0.000	0.000	0.000	0.000
3	BCM103	Financial Accounting	1.000	0.667	0.600	0.133	0.067	0.400
4	BCM104	Management Concepts & Organizational Behaviour	3.000	2.167	1.500	0.500	0.333	0.167
5	BCM105	Micro Economics	3.000	1.000	2.800	0.600	0.400	2.000
6	BCM106	Communicative English - I	1.000	0.750	0.500	0.833	0.083	0.250
7	BCM107	Environment Studies	2.000	0.167	0.167	0.500	0.833	2.000
8	BCM201	Accounting Standards	3.000	1.250	2.750	1.000	0.250	0.500

1.1.1 Outcome Analysis of POs, COs – B.Com. (2020-2023)

9	BCM202	Advanced Accounting – I	3.000	3.000	2.250	0.250	0.500	0.250
10	BCM203	Business Statistics	3.000	1.500	1.250	1.250	1.000	0.250
11	BCM204	Financial Management	3.000	0.000	3.000	0.500	0.750	0.800
12	BCM205	Macro Economics	3.000	2.167	2.000	1.000	0.250	0.400
13	BCM206	Communicative English - II	2.000	1.167	1.167	1.667	0.167	0.333
14	BCM207	Spreadsheet Modelling Lab	3.000	2.000	2.600	0.600	0.200	0.400
15	BCM301	Advanced Accounting - II	2.500	2.292	2.083	0.625	0.833	0.625
16	BCM302	Business Research	2.500	1.333	1.667	0.500	0.500	0.333
17	BCM303	Corporate Accounting	1.500	0.900	1.000	0.500	0.200	0.200
18	BCM304	Income Tax	2.000	1.573	1.467	0.400	0.320	0.453
19	BCM305	Mercantile Law	0.000	0.000	0.000	0.000	0.000	0.000
20	BCM306	Communicative English - III	1.500	0.500	0.500	1.500	0.125	0.250
21	BCM307	Business Research Lab	3.000	1.333	1.333	0.667	0.167	0.167
22	BCM401	Company Law	2.500	0.500	1.833	0.333	0.500	0.667
23	BCM402	Cost Accounting	2.000	1.000	1.167	0.667	0.333	0.333
24	BCM403	Management Accounting	1.500	0.375	1.125	0.750	0.250	



1.1.1 Outcome Analysis of POs, COs – B.Com. (2020-2023)

25	BCM404	Capital & Money Markets	1.500	0.750	0.375	0.625	0.125	0.375
26	BCM405	Fundamental & Technical Analysis	1.500	0.750	1.250	0.625	0.375	0.250
27	BCM406	Soft Skills-I	3.000	0.750	1.250	1.500	1.500	1.500
28	BCM407	Disaster Management	3.000	0.250	0.500	0.250	1.500	1.250
29	BCM501	Commercial Banking & Foreign Exchange	2.000	1.000	1.333	0.667	0.167	0.500
30	BCM502	Principles Of Marketing	2.000	1.500	0.833	0.167	0.167	0.167
31	BCM503	Indirect Taxes	3.000	3.000	1.500	0.250	0.250	0.500
32	BCM505	Soft Skills - Ii	2.000	0.333	0.833	0.833	1.000	1.000
33	BCM522	Security Analysis & Portfolio Management	0.500	0.233	0.400	0.100	0.067	0.100
34	BCM523	Working Capital Management	1.000	0.400	0.467	0.333	0.133	0.067
35	BCM601	Auditing & Assurance Practices	3.000	2.250	2.000	0.250	0.750	1.000
36	BCM602	Financial Market Institutions & Financial Services	1.500	1.125	0.375	0.750	0.125	0.500
37	BCM603	Human Resource Management	2.000	0.800	1.067	0.533	0.400	0.400
Course-wise Average of POs Achievement Through Results				1.053	1.214	0.609	0.398	0.502
Course-wise Average of POs Reference values				1.512	1.750	0.936	0.528	0.732
Percentage Attainment of PO's				69.7%	69.4%	65.1%	75.4%	68.5%



From the Attainment level of CO, the Derived PO's value for course is calculated as follows:

$$\text{Derived PO Value} = \frac{\text{CO attainment} \times \text{respective PO average}}{3}$$

Depending on derived PO values of the courses, calculate the Course-wise Average of POs achievement for each PO.

Calculate the percentage attainment of PO's as follows:

$$\text{Percentage attainment of PO's} = \frac{\text{Average PO Attainment through}}{\text{average PO reference value}} \times 100$$

