

COURSE PLAN

Course code and title	COST ACCOUNTING		
Class	11 Year B.Com	Semester	IV / EVEN
Regulation	R-2019	Academic year	2023-24
Course prerequisites	A basic understanding about various fundamental accounting principles, accounting equation, double entry accounting etc.		
Course objectives	✚ To understanding course concepts.		
	✚ To understand how to classify costs and analyze cost behavior.		
	✚ To understand how to prepare budgets.		

COURSE OUTCOMES

At the end of the course the student would be able to...

CO1	Gain a comprehensive understanding of the fundamental principles and theories of management.
CO2	Learners show skill to evaluate, ,control, and manage cost of a product or service efficiently.
CO3	Demonstrate proficiency in using relevant management tools and techniques for decision- making and problem solving.
CO4	Build a strong foundation on theories and principles relating to cost Accounting.
CO5	Creating an ability to communicate and present cost statement.

MAPPING OF PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	
CO1	✓	✓				✓		✓	✓	✓	
CO2	✓	✓	✓	✓	✓			✓	✓		
CO3	✓	✓	✓		✓	✓	✓	✓	✓	✓	
CO4	✓	✓	✓	✓	✓				✓	✓	
CO5	✓	✓	✓	✓	✓		✓	✓	✓		
PO1	Knowledge Acquisition					PO6	Ethics and Social responsibility.				
PO2	Communication, & leadership.					PO7	Research, Innovation & entrepreneurship.				

PO3	Professional Skills.	PO8	Lifelong Learning
PO4	Digital intelligence.	PO9	Global perspective.
PO5	Scientific Awareness and Critical Thinking.	PO10	Democratic Co-existence.

PROGRAM SPECIFIC OUTCOMES

PSO1	Students understand different business models and strategies and can apply them to real world scenarios.
PSO2	Demonstrate a basic understanding of the latest concepts and trends in the field of Commerce such as Entrepreneurship, Professional Accounting, Investment and Financial Services, Marketing, Business Analytics, Tourism & Hospitality Management.
PSO3	Develop and apply research attitude and skills to solve real-life problems in the world of Commerce.

MAPPING OF COURSE OUTCOMES TO PROGRAM EDUCATIONAL OUTCOMES

PROGRAM EDUCATIONAL OUTCOMES	COURSE OUTCOMES				
	CO1	CO2	CO3	CO4	CO5
PEO1 : Development of Leadership Qualities Graduates will demonstrate leadership qualities by utilizing their full intellectual potential ,engaging with their communities, and contributing to the social ,cultural ,and economic development of society.	✓	✓	✓		
PEO2 : Lifelong Learning and Societal Contribution Graduates will be equipped with core values and intellectual capabilities, enabling them to pursue lifelong learning and meaningfully contribute to societal well-being through innovative thinking and service.	✓		✓	✓	✓
PEO3: Entrepreneurial and Global Competence Graduates will possess entrepreneurial skill and a global perspective, promoting sustainable national growth through ethical leadership, innovative ventures, and responsible citizenship .		✓	✓	✓	✓

References

TEXT BOOKS:

1. S.P. Jain and N.L. Narang, V Cost Accounting Accounting Vol I, Kalyani Publication, New Delhi.
- 2 SN Maheswari: Cost Accounting.
- 3.M.L Agarwal Cost Accounting.

e-learning resources	
Mode of Evaluation	Internal Examination (20%) End Semester Examination (80%)
Faculty	Assistant Professor/ Department of commerce.
e-mail id	Dhanyam43@gmail.com

Planned Date	Topics to be covered			Reference/ Teaching aids and methods	Actual date	Weekly review
MODULE I - COST ACCOUNTING						
4	Introduction : Definition - Meaning and scope - Objectives - Functions -Merits and Demerits			T1/BB		
2	Cost Accounting and Financial Accounting			R2/BB		
4	Cost units - Cost centre - Types - Methods and Techniques of Costing .			T1/BB		
Planned hours	Actual hours	Date	Sign of Faculty	Review by HoD	Review by Principal	
12	10					
MODULE II MATERIELS						
3	Materials : Importance of Material cost control - Purchase Procedure			T1/BB		
3	Store control -Types of Store - Stores Records - Perpetual Inventory-ABC Analysis			R2, T1/BB		
6	VED Analysis-JIT Inventory - Stock levels, EOQ - Issue of materials - FIFO			R2, T1/BB		
6	LIFO , Simple and Weighted Average methods. (18 Module III Hours, 15 marks)			T1/BB		
Planned hours	Actual hours	Date	Sign of Faculty	Review by HoD	Review by Principal	
20	18					
UNIT III - LABOUR AND OVERHEADS						
5	Labour and Overheads: Importance of Labour cost control - Time Keeping and Time Booking - Idle Time - Over Time -			T1/BB		
5	Computation of Labour cost - Remuneration Systems and Incentive Schemes			R2/BB		

9		Overheads : Definition - Overhead Allocation Apportionment - Re-Apportionment -Direct distribution - Step Ladder - Reciprocal Service methods			T1/BB		
8		- Repeated Distribution and Simultaneous Equation methods - Absorption of overheads - Methods of Absorption - Labour Hour Rate and Machine Hour Rate .			R3/BB		
Planned hours	Actual hours	Date	Sign of Faculty	Review by HoD	Review by Principal		
27	25						
MODULE IV METHODS OF COSTING							
6		Methods of Costing: Specific order costing: Job costing - Contract costing -			T1/BB		
6		Continuous operation costing: Unit Costing			R2/BB		
10		Continuous operation costing: Unit Costing - Process Costing (with adjustments of normal and abnormal losses and gains only)			T1/BB		
8		Service costing (only Transport costing)			R3/BB		
Planned hours	Actual hours	Date	Sign of Faculty	Review by HoD	Review by Principal		
26	20						
MODULE V Cost control Techniques:							
10		Budgetary Control: - Budget - Budgeting - Budgetary control - Importance - Need for the preparation of budgets - Types of budgets -Preparation of Cash budget only - ZBB			T1/BB		
8		Standard costing - Standard cost and actual cost - Variance analysis- Types of variances - Cost control by the use of standard costing .			R2/BB		

Planned hours	Actual hours	Date	Sign of Faculty	Review by HoD	Review by Principal	
18	13					

FACULTY

[Signature]

PRINCIPAL
 AMBEDKAR COLLEGE OF
 ARTS & SCIENCE
 WANDOOD, MALAPPURAM DT
 SYLLABUS

PRINCIPAL

HOD

[Signature]

Assistant Professor & Head
 Department of Commerce
 Ambedkar College of Arts & Science
 Wandoor

BCM3BO4: CORPORATE ACCOUNTING

Course objectives:

To help the students to acquire conceptual and practical knowledge of the fundamentals of the corporate accounting and the techniques of preparing the financial statements.

Specific course objectives:

1. To learn to account for redemption of pref. shares, bonus shares, right shares and buy back of shares.
2. Construct the financial practices of banking companies and preparation of final accounts.
3. Develop accounting practices of life insurance companies and drafting final accounts.
4. Demonstrate the preparation of consolidated financial statements of group companies.

BCM4B05 COST ACCOUNTING

Objectives:

- > To familiarize the students with the various concepts and elements of cost.
- > To create cost consciousness among the students.

Module I

Introduction : Definition - Meaning and scope - Objectives - Functions - Merits and Demerits
Cost Accounting and Financial Accounting - Cost classification - Elements of cost - Cost
units - Cost centre - Types - Methods and Techniques of Costing . (10
Hours, 5 marks)

Module II

Materials : Importance of Material cost control - Purchase Procedure - Store control -Types
of Store - Stores Records - Perpetual Inventory-ABC Analysis - VED Analysis-JIT Inventory
` Stock levels - EOQ - Issue of materials - FIFO , LIFO , Simple and Weighted Average
methods.

Module III

Labour and Overheads: Importance of Labour cost control - Time Keeping and Time
Booking - Idle Time - Over Time - Computation of Labour cost - Remuneration Systems and
Incentive Schemes. Overheads : Definition - Overhead Allocation - Apportionment - Re
Apportionment -Direct distribution - Step Ladder - Reciprocal Service methods - Repeated
Distribution and Simultaneous Equation methods - Absorption of overheads - Methods of
Absorption - Labour Hour Rate and Machine Hour Rate . (25 Hours, 20 marks)

Module IV

Methods of Costing: Specific order costing: Job costing - Contract costing – Continuous
operation costing: Unit Costing - Process Costing (with adjustments of normal and abnormal
losses and gains only) - Service costing (only Transport costing) (30 Hours, 30 marks)

Module V

Cost control Techniques:

A.

Budgetary Control: – Budget – Budgeting – Budgetary control - Importance – Need
for the preparation of budgets - Types of budgets –Preparation of Cash budget only – ZBB

B.

Standard costing – Standard cost and actual cost – Variance analysis– Types of
variances – Cost control by the use of standard costing (only theory – no problems expected).
(13 hours, 10 marks)

(Theory and Problems may be in the ratio of 40% and 60% respectively)

Reference Books:

1. Jain & Narang : Cost Accounting
2. Nigam & Sharma : Cost Accounting
3. Khanna Pandey & Ahuja : Cost Accounting
4. M.L Agarwal : Cost Accounting
5. N.K. Prasad : Cost Accounting
6. S.P. Iyengar: Cost Accounting
7. S.N. Maheswari : Cost Accounting
8. Horngren : Cost Accounting : A Managerial Emphasis.
9. M.N.Arora: Cost Accounting
10. Dutta: Cost Accounting .

Course outcome –Program outcome Mapping Table

BCM3B04		Cognitive level	Program outcomes									
			3-High Correlation			2- moderate correlation				1-low correlation		
			PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	Gain a comprehensive understanding of the fundamental principles and theories of management.	Remember	3	2				1		1	1	1
CO2	Learners show skill to evaluate, control, and manage cost of a product or service efficiently.	Apply	3	1	3	1	2			1	3	
CO3	Demonstrate proficiency in using relevant management tools and techniques for decision- making and problem solving	Apply & Analyze	3	3	3		3	2	1	1	2	1
CO4	Build a strong foundation on theories and principles relating to cost Accounting.	Create	1	3	3	1	2				2	1

CO5	Build a strong foundation on theories and principles relating to cost Accounting.	Innovat e	1	2	2	2	3		1	2	2	
		Analyze & Create	3	3	2	1	2			1		
Class Room contests												

COURSE PRE-ANALYSIS

Dear Students,

Welcome back to class, I would like to thank all of you for sparing your time in filling up this Course Pre-Analysis survey for the effective conduct of Computer Aided Design and Manufacturing Course. As you know that this survey is meant for knowing the knowledge level of the students with respect to this course, please fill it very carefully. At this juncture, I am glad to welcome the suggestions from you all (if any).

Rate your prior knowledge about the topics mentioned below

	Description	Rate your prior knowledge about the topics			
		Excellent (4)	Good (3)	Moderate (2)	Fair (1)
CO1	Understand the basic concepts of quantitative methods in statistics for business data collection in a structured framework			2	
CO2	Apply different quantitative and probability concepts for commercial operations of the business functions and computations.			2	
CO3	Study and implement quantitative methods and algorithms to analyze the existing data and statistics for developing solutions to business needs.				1
CO4	Evaluate and examine the feasibilities to apply probability distribution concepts in business data analysis and new business process design.				1
CO5	Evaluate and create in design of new concepts for decision making process and to formulate newer decision-making models to business applications futuristic commercial market requirements.				1

Name of the student: *Atiba*

Signature of the student: *Atiba*

Course outcome – Program Specific outcome Mapping Table

Course outcomes	Program Specific outcomes		
	PSO1	PSO2	PSO3
CO1	2	2	1
CO2	2	2	2
CO3	2	1	2
CO4	1	2	1
CO5	1	1	2

Course Faculty



QAC Member

HoD



Assistant Professor & Head
Department of Commerce
Ambedkar College of Arts & Science
Vijayawada

DIRECT ASSESSMENT OF COURSE OUTCOMES

INTERNAL ASSESSMENT TEST 40MARKS				
Objective	To Identify What Students Have Learned and also to identify students strength and weakness			
To File	Answer Sheets	Frequency	1 Or 2 exams decided by the Department Council	
Format	Part –A 5 x 1 =5 marks, Part –B 4 x 2 = 8 marks, Part –C 3 x 4 = 12 Part D 1x 5=15marks.Total marks = 40, Converted into 80 marks with 1hour and 30 minutes duration of testing, with an improvement test on the following week with different question paper and the students are allowed to improve further by submission of assignment out of questions from QP 1 & 2 for 10 marks.			
Evaluation	Based on answer given in the scripts			
Marks out of 40	0-10	10-20	20-30	30-40
Levels of attainment	Remedial Classes	1	2	3
ASSIGNMENT: 4 MARKS				
Objective	To enhance students understanding of a complex structural problems			
Product	Hand written assignment sheets			
Frequency	Once in a semester			
Format	Topics related to Area.			
Evaluation	Based on the content, organization and structure research and analysis and writing style. In assignment			
Criteria	One assignment , Submit on or before the date of submission			

SEMINAR PRESENTATION 4 MARKS				
Objective	To develop research skills and gather information about the topic from credible sources.			
Product	Seminar Report			
Frequency	Once in a Semester .			
Format	Topic related to area			
Evaluation	Based on the Content, presentation skill, organization and structure and interaction and engagement.			
END SEMESTER EXAMINATION 80 MARKS				
Objective	To assess the each student's knowledge of the course			
Product	Result analysis			
Frequency	Semester wise			
Format	Part -A 15x 2 =30(maximum ceiling 25 marks) Part -B 8 x 5 = 40 marks (maximum ceiling 35 marks. Part C 2x 10= 20 marks. Total marks = 80 Duration : 2 hours and half.			
Evaluation	Based on answer given in the scripts			
Marks out of 80	35-45	46- 55	56-80	0-34
Levels of attainment	1	2	3	Remedial Examination.

Dhanya M

DHANYA. M
 Assistant Professor & Head
 Department of Commerce
 Ambedkar College of Arts & Science
 Wairdoor



AMBEDKAR COLLEGE OF ARTS & SCIENCE, WANDOODR
 (Aided by Govt. of Kerala & Affiliated to University of Calicut)
 Wandoor (PO), Pin 679328, Ph: 04931-249666
acaswandoor@gmail.com, Website: www.ambedkarcollegewdr.in

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CO ATTAINMENT - IA TEST MARKS (EVEN SEM. 2023-2024)

Course: BCM4B05 - COST ACCOUNTING

Sem.: IV
 Name of the faculty member: DHANYA M

Sl. No.	Name of the student	REG NO	IA TEST		COURSE OUTCOMES	
			Q1 TO Q14	CO1 TO CO5	IA TEST	CO1 TO CO5
			Max. Marks		%age	Y/N
1	BAYANA YASMIN C K	UFAWBCM001	23	40	58	Y
2	FATHIMA FIDA V P	UFAWBCM002	23	40	58	Y
3	FATHIMA NASHWA K P	UFAWBCM003	21	40	53	Y
4	FATHIMATH NAFSIYYA	UFAWBCM004	22	40	55	Y
5	HIBA	UFAWBCM005	24	40	60	Y
6	MARZOUKA	UFAWBCM006	23	40	58	Y
7	RINSHANA A P	UFAWBCM007	18	40	45	Y
8	RINSHI M	UFAWBCM008	21	40	53	Y
9	SHAHALA M	UFAWBCM010	22	40	55	Y
10	SHAHMA M P	UFAWBCM011	11	40	28	N
11	SHAHMA P	UFAWBCM012	22	40	55	Y
12	SHIFNA V	UFAWBCM013	23	40	58	Y



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13	ABHALYAN	UFAIWBCM014	22	55	Y
14	ABHISHNA RAJ K	UFAIWBCM015	22	55	Y
15	ABHITHA K	UFAIWBCM016	23	58	Y
16	AMRUTHA V	UFAIWBCM017	22	55	Y
17	ATHIRA A	UFAIWBCM018	21	53	Y
18	ATHIRA K P	UFAIWBCM019	22	55	Y
19	ATHIRA P	UFAIWBCM020	19	48	Y
20	DEVKA GOPINATH	UFAIWBCM021	23	58	Y
21	DEVKA N	UFAIWBCM022	20	50	Y
22	FIDHA THASNY O P	UFAIWBCM023	13	33	N
23	GOPIKA KRISHNA T P	UFAIWBCM024	22	55	Y
24	GOPIKA PRASAD P	UFAIWBCM025	22	55	Y
25	HARSHA MOL K	UFAIWBCM026	22	55	Y
26	ISHA MUNNA K C	UFAIWBCM027	22	55	Y
27	JISNA K	UFAIWBCM028	23	58	Y
28	MEGHA P	UFAIWBCM029	23	58	Y
29	NANADANA B P	UFAIWBCM030	18	45	Y
30	NANADANA C	UFAIWBCM031	23	58	Y



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31	NAYANA P	UFAIWBCM032	17	43	Y
32	PRATHYUSHAN	UFAIWBCM033	22	55	Y
33	RASIKAN P	UFAIWBCM034	23	58	Y
34	SANA JASIM P	UFAIWBCM035	25	63	Y
35	SANJANA C	UFAIWBCM037	21	53	Y
36	SANTUSHA P	UFAIWBCM038	16	40	Y
37	SHILJA K P	UFAIWBCM039	23	58	Y
38	SNEHA P	UFAIWBCM041	18	45	Y
39	SREYA P	UFAIWBCM042	23	58	Y
40	THEERTHA C	UFAIWBCM043	23	58	Y
41	VARSHA M	UFAIWBCM044	18	45	Y
42	VISMAYA M K	UFAIWBCM045	23	58	Y
43	VAISHNAVI K	UFAIWBCM046	18	45	Y
44	ARJUN A	UFAIWBCM048	23	58	Y
45	ARJUN C	UFAIWBCM049	19	48	Y
46	ASHIQ A	UFAIWBCM050	21	53	Y
47	FAWZAN K T	UFAIWBCM051	23	58	Y
48	JITHU DASK	UFAIWBCM052	23	58	Y



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49	MANIKRISHNA M K	UFAWBCM053	14	35	Y
50	MORHAMMED ASHED T T	UFAWBCM054	22	55	Y
51	MURHAMMED DANISH P	UFAWBCM055	23	58	Y
52	MURHAMMED SHABEEL K	UFAWBCM056	22	55	Y
53	MURHAMMED AFLAK K S	UFAWBCM057	20	50	Y
54	NAJIL E	UFAWBCM058	23	58	Y
55	NIJMESH A C	UFAWBCM059	23	58	Y
56	ROHITH C	UFAWBCM060	11	28	N
57	SAMSON MATHEW	UFAWBCM061	23	58	Y
58	SHEBIN K	UFAWBCM062	23	58	Y
59	SREERAJ C	UFAWBCM063	23	58	Y
60	VISHNU SANKAR	UFAWBCM064	23	58	Y
61	ARSHAD K	UFAWBCM065	23	58	Y
62	HANEEN NAZEER P	UFAWBCM066	21	53	Y
			59		
			95.16		

FOR LAL (BCM4B05)	CO1 to CO5
	95.2

[Signature]

Assistant Professor
Department of Commerce
& Statistics
Wandoor



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DEPARTMENT OF COMMERCE

TARGET: 50% OF STUDENTS WILL SCORE 35% OF MARKS

DHANYA. M
Assistant Professor & Head
Department of Commerce
Ambedkar College of Arts & Science
Wandoor



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DEPARTMENT OF COMMERCE

CO ATTAINMENT - ASSIGNMENT(EVEN SEM. 2023-2024)

Course: BCM4B05 - COST ACCOUNTING

Sem.: IV

Name of the faculty member: DHANYA M

Sl. No.	Name of the student	REG NO	Max. Marks	ASSIGNMENT		SEMINAR	ATTENDAN CE	COURSE OUTCOMES				ATTENDANCE	
				CO1 to CO3	CO4 to CO5			%age	Y/N	%age	Y/N	%age	Y/N
1	BAYANA YASMIN C K	UFAWBCM001	4	4	4	4	4	100	Y	100	Y	100	Y
2	FATHIMA FIDA V P	UFAWBCM002	4	4	4	4	4	100	Y	100	Y	100	Y
3	FATHIMA NASHWA K P	UFAWBCM003	4	4	4	4	4	100	Y	100	Y	100	Y
4	FATHIMATH NAFSIYYA	UFAWBCM004	4	4	4	4	4	100	Y	100	Y	100	Y
5	HIBA	UFAWBCM005	4	4	4	4	4	100	Y	100	Y	50	Y
6	MARZOUKA	UFAWBCM006	4	4	4	4	2	100	Y	100	Y	100	Y
7	RINSHANA A P	UFAWBCM007	4	4	4	4	4	100	Y	100	Y	100	Y
8	RINSHI M	UFAWBCM008	4	4	4	4	4	100	Y	100	Y	100	Y
9	SHAHALAM	UFAWBCM010	4	4	4	4	4	100	Y	100	Y	100	Y
10	SHAHMA M P	UFAWBCM011	4	4	4	4	4	100	Y	100	Y	100	Y
11	SHAHMA P	UFAWBCM012	4	4	4	4	4	100	Y	100	Y	50	Y
12	SHIFNA V	UFAWBCM013	4	4	4	4	2	100	Y	100	Y	100	Y
13	ABHALYAN	UFAWBCM014	4	4	4	4	4	100	Y	100	Y	100	Y
14	ABHISHNA RAJK	UFAWBCM015	4	4	4	4	4	100	Y	100	Y	100	Y
15	ABHITHA K	UFAWBCM016	4	4	4	4	4	100	Y	100	Y	100	Y
16	AMRUTHA V	UFAWBCM017	4	4	4	4	4	100	Y	100	Y	100	Y

17	ATHIRA A	UFAW/BCM018	4	4	4	4	4	100	Y	100	Y	100	Y
18	ATHIRA K P	UFAW/BCM019	4	4	4	4	4	100	Y	100	Y	100	Y
19	ATHIRA P	UFAW/BCM020	4	4	4	4	4	100	Y	100	Y	100	Y
20	DEVIKA GOPINATH	UFAW/BCM021	4	4	4	2	4	100	Y	100	Y	50	Y
21	DEVIKA N	UFAW/BCM022	4	4	4	4	4	100	Y	100	Y	100	Y
22	FIDHA THASNY O P	UFAW/BCM023	4	4	4	4	4	100	Y	100	Y	100	Y
23	GOPIKA KRISHNA T P	UFAW/BCM024	4	4	4	4	4	100	Y	100	Y	100	Y
24	GOPIKA PRASAD P	UFAW/BCM025	4	4	4	4	4	100	Y	100	Y	100	Y
25	HARSHA MOL K	UFAW/BCM026	4	4	4	4	4	100	Y	100	Y	100	Y
26	ISHA MUNNA K C	UFAW/BCM027	4	4	4	4	4	100	Y	100	Y	100	Y
27	JISNA K	UFAW/BCM028	4	4	4	4	4	100	Y	100	Y	100	Y
28	MEGHA P	UFAW/BCM029	4	4	4	4	4	100	Y	100	Y	100	Y
29	NANADANA B P	UFAW/BCM030	4	4	4	4	4	100	Y	100	Y	100	Y
30	NANADANA C	UFAW/BCM031	4	4	4	4	4	100	Y	100	Y	100	Y
31	NAYANA P	UFAW/BCM032	4	4	4	4	4	100	Y	100	Y	100	Y
32	PRAATHYUSHA N	UFAW/BCM033	4	4	4	4	4	100	Y	100	Y	100	Y
33	RASIKA N P	UFAW/BCM034	4	4	4	4	4	100	Y	100	Y	100	Y
34	SANA JASIM P	UFAW/BCM035	4	4	4	4	4	100	Y	100	Y	100	Y
35	SANJANA C	UFAW/BCM037	4	4	4	4	4	100	Y	100	Y	100	Y
36	SANTUSHA P	UFAW/BCM038	4	4	4	4	4	100	Y	100	Y	100	Y
37	SHILJA K P	UFAW/BCM039	4	4	4	4	4	100	Y	100	Y	100	Y
38	SNEHA P	UFAW/BCM041	4	4	4	4	4	100	Y	100	Y	100	Y
39	SREYA P	UFAW/BCM042	4	4	4	4	4	100	Y	100	Y	100	Y
40	THEERTHA C	UFAW/BCM043	4	4	4	4	4	100	Y	100	Y	100	Y
41	VARSHA M	UFAW/BCM044	4	4	4	4	4	100	Y	100	Y	100	Y
42	VISMAYYA M K	UFAW/BCM045	4	4	4	4	4	100	Y	100	Y	100	Y
43	VAISHNAVI K	UFAW/BCM046	4	4	4	4	4	100	Y	100	Y	100	Y
44	ARJUN A	UFAW/BCM048	4	4	4	4	4	100	Y	100	Y	100	Y
45	ARJUN C	UFAW/BCM049	4	4	4	4	4	100	Y	100	Y	100	Y

46	ASHIQ A	UFAWBCM050	4	4	4	100	Y	100	Y	100	Y
47	FAWZANK T	UFAWBCM051	4	4	4	100	Y	100	Y	100	Y
48	JITHU DASK	UFAWBCM052	4	4	4	100	Y	100	Y	100	Y
49	MANUKRISHNA M K	UFAWBCM053	4	4	2	100	Y	100	Y	50	Y
50	MOHAMMED ASHD T T	UFAWBCM054	4	4	4	100	Y	100	Y	100	Y
51	MUHAMMED DANISH P	UFAWBCM055	4	4	2	100	Y	100	Y	50	Y
52	MUHAMMED SHABEEL K	UFAWBCM056	4	4	4	100	Y	100	Y	100	Y
53	MUHAMMED AFLAH K S	UFAWBCM057	4	4	2	100	Y	100	Y	50	Y
54	NAJL E	UFAWBCM058	4	4	4	100	Y	100	Y	100	Y
55	NIMEESH A C	UFAWBCM059	4	4	4	100	Y	100	Y	100	Y
56	ROHITH C	UFAWBCM060	4	4	4	100	Y	100	Y	100	Y
57	SAMSON MATHEW	UFAWBCM061	4	4	4	100	Y	100	Y	100	Y
58	SHUIN K	UFAWBCM062	4	4	4	100	Y	100	Y	100	Y
59	SREERAJ C	UFAWBCM063	4	4	2	100	Y	100	Y	50	Y
60	VISHNU SANKAR	UFAWBCM064	4	4	2	100	Y	100	Y	50	Y
61	ARSHAD K	UFAWBCM065	4	4	2	100	Y	100	Y	50	Y
62	HANEEN NAZEER P	UFAWBCM066	4	4	2	100	Y	100	Y	50	Y
						62		62		62	
						100.00		100.00		100.00	

FOR LAL (BCM4B05)	CO1 TO 3	CO4 TO 5	ATTENDAN CE
	100.00	100.00	100.00

TARGET: (1) 90% OF STUDENTS WILL SCORE 35% OF MARKS IN ASSIGNMENT



DISKINVA M
 Asst. Director
 Department of Education
 Amherst College
 Windsor



AMBEDKAR COLLEGE OF ARTS & SCIENCE, WANDOODR
 (Aided by Govt. of Kerala & Affiliated to University of Calicut)
 Wandoor (PO), Pin 679328, Ph: 04931-249666

Email: acaswandoor@gmail.com, Website: www.ambedkarcollegewdr.in

DEPARTMENT OF COMMERCE

CO ATTAINMENT - FINAL EXAM MARKS (EVEN SEM . 2023-2024)

Sem.: IV

Course: BCMAB05 - COST ACCOUNTING

Sl. No.	Name of the student	REG NO	COURSE OUTCOMES CO 1 TO CO5	CO ATTAINMENT CO 1 TO CO5	Y/N
1	BAYANA YASMIN C K	UFAWBCM001	28	70	Y
2	FATHIMA FIDA V P	UFAWBCM002	24	50	Y
3	FATHIMA NASHWA K P	UFAWBCM003	32	80	Y
4	FATHIMATH NARSITYA	UFAWBCM004	24	60	Y
5	HIBA	UFAWBCM005	36	90	Y
6	MARZOUKA	UFAWBCM006	24	60	Y
7	RINSHANA A P	UFAWBCM007	20	50	Y
8	RINSHI M	UFAWBCM008	24	60	Y
9	SHAHALA M	UFAWBCM010	24	60	Y
10	SHAHMA M P	UFAWBCM011	24	60	Y
11	SHAHMA P	UFAWBCM012	28	70	Y
12	SHIFNA V	UFAWBCM013	28	70	Y
13	ABHALYA N	UFAWBCM014	16	40	Y
14	ABHISHNA RAJ K	UFAWBCM015	24	60	Y
15	ABHITHA K	UFAWBCM016	20	50	Y
16	AMRUTHA V	UFAWBCM017	36	90	Y
17	ATHIRA A	UFAWBCM018	32	80	Y
18	ATHIRA K P	UFAWBCM019	20	50	Y

19	ATHIRA P	UFAW/BCM020	20	50	Y
20	DEVIKA GOPINATH	UFAW/BCM021	16	40	Y
21	DEVIKA N	UFAW/BCM022	24	60	Y
22	FIDHA THASNY O P	UFAW/BCM023	20	50	Y
23	GOPIKA KRISHNA T P	UFAW/BCM024	20	50	Y
24	GOPIKA PRASAD P	UFAW/BCM025	24	60	Y
25	HARSHA MOL K	UFAW/BCM026	28	70	Y
26	ISHA MUNNA K C	UFAW/BCM027	28	70	Y
27	JISNA K	UFAW/BCM028	32	80	Y
28	MEGHA P	UFAW/BCM029	28	70	Y
29	NANADANA B P	UFAW/BCM030	24	60	Y
30	NANADANA C	UFAW/BCM031	24	60	Y
31	NAYANA P	UFAW/BCM032	24	60	Y
32	PRATHYLSHAN	UFAW/BCM033	28	70	Y
33	RASIKAN P	UFAW/BCM034	20	50	Y
34	SANA JASIM P	UFAW/BCM035	40	100	Y
35	SANJANA C	UFAW/BCM037	28	70	Y
36	SANUSHA P	UFAW/BCM038	20	50	Y
37	SHILJA K P	UFAW/BCM039	16	40	Y
38	SNEHA P	UFAW/BCM041	20	50	Y
39	SREYA P	UFAW/BCM042	32	80	Y
40	THEERTHA C	UFAW/BCM043	24	60	Y
41	VARSHA M	UFAW/BCM044	24	60	Y
42	VISMAYAM K	UFAW/BCM045	24	60	Y
43	VAISHNAVI K	UFAW/BCM046	16	40	Y
44	ARJUN A	UFAW/BCM048	16	40	Y
45	ARJUN C	UFAW/BCM049	16	40	Y
46	ASHIQ A	UFAW/BCM050	36	90	Y
47	FAWZAN K T	UFAW/BCM051	24	60	Y
48	JITHU DAS K	UFAW/BCM052	24	60	Y

49	MANUKRISHNA M K	UFAW/BCM053	0	0	N
50	MOHAMMED ASHID T T	UFAW/BCM054	20	50	Y
51	MUHAMMED DANISH P	UFAW/BCM055	16	40	Y
52	MUHAMMED SHABEEL K	UFAW/BCM056	20	50	Y
53	MUHAMMED AFLAH K S	UFAW/BCM057	20	50	Y
54	NAJIL E	UFAW/BCM058	20	50	Y
55	NIMEESH A C	UFAW/BCM059	0	0	N
56	ROHITH C	UFAW/BCM060	20	50	Y
57	SANSON MATHEW	UFAW/BCM061	24	60	Y
58	SHJIN K	UFAW/BCM062	20	50	Y
59	SREERAJ C	UFAW/BCM063	16	40	Y
60	VISHNU SANKAR	UFAW/BCM064	20	50	Y
61	ARSHAD K	UFAW/BCM065	16	40	Y
62	HANEEN NAZEER P	UFAW/BCM066	20	50	Y
				60	
				96.77	

TARGET: 75% OF STUDENTS WILL SCORE 35% OF MARKS

FOR L&L (BCM4B05)	CO1 to CO5
	96.77

96.77

Dr. V. V. M.
Assistant Professor & Head
Department of Commerce
Ambedkar College of Arts & Science



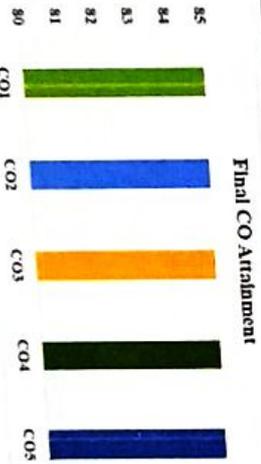
AMBEDKAR COLLEGE OF ARTS & SCIENCE, WANDOODR
 (Aided by Govt. of Kerala & Affiliated to University of Calicut)
 Wandoor (PO), Pin 679328, Ph: 04931-249666
acswandoor@gmail.com, Website: www.ambedkarcollegewdr.in

DEPARTMENT OF COMMERCE
COURSE EXIT SURVEY RESPONSES (EVEN SEM, 2023-2024)
 Course: BCU4805 - COST ACCOUNTING

Semester: IV

CO No.	CO description	Course Exit Survey Questions	No. of students given the ratings						Total Responses	Weighted Average	CO Max. Count	%age CO attainment
			0	1	2	3	4	5				
CO1	Recognize and recall the key concepts of Linguistics and develop awareness of latest trends in language study.	Are you able to Recognize and recall the key concepts of Linguistics and develop awareness of latest trends in language study.	0	12	6	15	8	21	62	5.42	5	108.42
CO2	Develop a conceptual understanding of the features of language, their sounds, their ways of forming words, their sentence structures and their systems of expressing meaning.	Are you able to Develop a conceptual understanding of the features of language, their sounds, their ways of forming words, their sentence structures and their systems of expressing meaning.	0	14	1	13	18	16	62	5.45	5	108.96
CO3	Apply the acquired knowledge of pronunciation and their general standards in every day conversation and to analyze the pronunciation and to analyze the fundamental topics in semantics and develop a concept of different semantic levels	Are you able to Apply the acquired knowledge of pronunciation and their general standards in every day conversation and to analyze the pronunciation and to analyze the fundamental topics in semantics and develop a concept of different semantic levels	0	8	4	8	5	37	62	6.45	5	128.96
CO4	Generate innovative and effective communication strategies by synthesizing knowledge from pronunciation, semantics, syntax, morphology and linguistics to address specific communicative challenges.	Are you able to Generate innovative and effective communication strategies from by synthesizing knowledge from pronunciation, semantics, syntax, morphology and linguistics to address specific communicative challenges.	0	7	0	7	12	21	47	4.76	5	95.26
CO5	Generate innovative and effective communication strategies by synthesizing knowledge from pronunciation, semantics, syntax, morphology and linguistics to address specific communicative challenges.	Are you able to Generate innovative and effective communication strategies from by synthesizing knowledge from pronunciation, semantics, syntax, morphology and linguistics to address specific communicative challenges.	0	7	0	7	12	21	47	4.76	5	95.26

CO Assessment method	CO1	CO2	CO3	CO4	CO5
Direct method	98	98	98	98	98
IA Test, Assignment, Quiz and exam)	79	79	79	79	79
Weightage (80%)	108.42	108.96	128.96	118.96	95.26
Indirect method (Course Exit Survey)	21.68	21.79	25.79	23.79	18.05
Weightage (20%)	100.39	100.50	104.50	102.50	97.78
Final CO Attainment					



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Wandoor (PO), Pin 679328, Ph: 04931-249666
Website: www.ambedkarcollegewdr.in
Email: acaswandoor@gmail.com

DEPARTMENT OF COMMERCE

CO-PO-PSO MAPPING (EVEN SEM. 2023-2024)

Course: BCM4B05 - COST ACCOUNTING

Semester: IV
Name of the faculty member: DHANYA M

(I) CO Attainment

A: Direct assessment (80%)-Tests, Assignment, Examination
B: Indirect assessment (20%)-Course end survey

COs	Mapping of POs	Mapping of PSOs	Direct Assessment		Indirect Assessment	Overall Attainment (0.8 (a) + 0.2(b))	Target (%)	Attainment
			(a)	(b)				
CO1	PO1, PO7 & PO8	PSO3	98	108.42		100		
CO2	PO1, PO3, PO5 & PO9	PSO1, PSO2 & PSO3	98	108.95		100		
CO3	PO2, PO6 & PO10	PSO2 & PSO3	98	128.95		104	75	YES
CO4	PO1, PO5 & PO6	PSO1, PSO2 & PSO3	98	118.95		102		
CO5	PO2, PO3, PO4 & PO7	PSO1, PSO2 & PSO3	98	95.26		98		

FACULTY *Dhanya M*

HOD

[Signature]

Head

Department of Commerce
Ambedkar College of Arts & Science
Wandoor

PRINCIPAL

[Signature]

AMBEDKAR COLLEGE OF
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WANDOODR, MALAPPURAM DT



AMBEDKAR COLLEGE OF ARTS & SCIENCE, WANDOOK
 (Aided by Govt. of Kerala & Affiliated to University of Calicut)
 Wandoor (PO), Pin 679328, Ph: 04931-249666
acaswandoor@gmail.com, Website: www.ambedkarcollegewd.in

DEPARTMENT OF COMMERCE

COURSE EXIT SURVEY RESPONSES (EVEN SEM . 2023-2024)

Course: BCM4B05 - COST ACCOUNTING

Semester: IV

Name of the faculty member: DHANYA M

Sl. No.	NAME OF THE STUDENT	REG NO	Are you able to Recognize and recall the key concepts of Linguistics and develop awareness of latest trends in language study.	Are you able to Develop a conceptual understanding of the features of language, their sounds, their ways of forming words, their sentence structures and their systems of expressing	Are you able to Apply the acquired knowledge of pronunciation and their general standards in every day conversation and in meaning.	Are you able to Analyze the fundamental topics in semantics and develop a concept of different semantic levels	Are you able to Generate innovative and effective communication strategies by synthesizing knowledge from pronunciation, semantics, syntax, morphology and linguistics to address specific communicative challenges.
COURSE OUTCOMES			CO1	CO2	CO3	CO4	CO5
1	BAYANA YASMIN C K	UFA/WBCM001	1 (Fair)	4 (Very Good)	5 (EXCELLENT)	5 (EXCELLENT)	3 (Good)
2	FATHIMA FIDA V P	UFA/WBCM002	1 (Fair)	4 (Very Good)	5 (EXCELLENT)	5 (EXCELLENT)	2 (Very Fair)
3	FATHIMA NASHWA K P	UFA/WBCM003	5 (EXCELLENT)	4 (Very Good)	5 (EXCELLENT)	5 (EXCELLENT)	2 (Very Fair)
4	FATHIMATH NAFSIYYA	UFA/WBCM004	4 (Very Good)	4 (Very Good)	5 (EXCELLENT)	3 (Good)	4 (Very Good)
5	HIBA	UFA/WBCM005	5 (EXCELLENT)	3 (Good)	3 (Good)	3 (Good)	2 (Very Fair)
6	MARZOUKA	UFA/WBCM006	3 (Good)	3 (Good)	3 (Good)	3 (Good)	2 (Very Fair)
7	RINSHANA A P	UFA/WBCM007	3 (Good)	3 (Good)	3 (Good)	5 (EXCELLENT)	5 (EXCELLENT)
8	RINSHIM	UFA/WBCM008	3 (Good)	3 (Good)	3 (Good)	5 (EXCELLENT)	2 (Very Fair)
9	SHAFALAM	UFA/WBCM010	3 (Good)	3 (Good)	3 (Good)	5 (EXCELLENT)	2 (Very Fair)
10	SHAFAMA P	UFA/WBCM011	4 (Very Good)	3 (Good)	3 (Good)	4 (Very Good)	2 (Very Fair)
11	SHAFMA P	UFA/WBCM012	4 (Very Good)	3 (Good)	3 (Good)	4 (Very Good)	2 (Very Fair)
12	SHIBNA V	UFA/WBCM013	4 (Very Good)	3 (Good)	3 (Good)	4 (Very Good)	5 (EXCELLENT)
13	ABHALYAN	UFA/WBCM014	3 (Good)	3 (Good)	5 (EXCELLENT)	4 (Very Good)	5 (EXCELLENT)

31	SHISHNA RAJ K	UFABWCM015	3 (Good)	3 (Good)	5 (EXCELLENT)	4 (Very Good)	5 (EXCELLENT)
32	BHITHAN K	UFABWCM016	3 (Good)	5 (EXCELLENT)	1 (Fair)	5 (EXCELLENT)	3 (Good)
33	MURUTHA V	UFABWCM017	3 (Good)	5 (EXCELLENT)	1 (Fair)	5 (EXCELLENT)	3 (Good)
34	ATHIRA A	UFABWCM018	3 (Good)	5 (EXCELLENT)	1 (Fair)	5 (EXCELLENT)	3 (Good)
35	ATHIRA K P	UFABWCM019	3 (Good)	5 (EXCELLENT)	1 (Fair)	5 (EXCELLENT)	3 (Good)
36	ATHIRA P	UFABWCM020	3 (Good)	4 (Very Good)	1 (Fair)	5 (EXCELLENT)	3 (Good)
37	DEVKA GOPINATH	UFABWCM021	3 (Good)	4 (Very Good)	5 (EXCELLENT)	5 (EXCELLENT)	3 (Good)
38	DEVKA N	UFABWCM022	3 (Good)	4 (Very Good)	5 (EXCELLENT)	5 (EXCELLENT)	5 (EXCELLENT)
39	FDHA THASNY O P	UFABWCM023	3 (Good)	4 (Very Good)	5 (EXCELLENT)	4 (Very Good)	5 (EXCELLENT)
40	GOPIKA KRISHNA T P	UFABWCM024	3 (Good)	4 (Very Good)	5 (EXCELLENT)	4 (Very Good)	1 (Fair)
41	GOPIKA PRASAD P	UFABWCM025	1 (Fair)	4 (Very Good)	5 (EXCELLENT)	4 (Very Good)	1 (Fair)
42	HARSHA MOL K	UFABWCM026	1 (Fair)	5 (EXCELLENT)	5 (EXCELLENT)	4 (Very Good)	1 (Fair)
43	ISHA MUNNA K C	UFABWCM027	1 (Fair)	5 (EXCELLENT)	5 (EXCELLENT)	4 (Very Good)	5 (EXCELLENT)
44	JISNA K	UFABWCM028	1 (Fair)	5 (EXCELLENT)	5 (EXCELLENT)	4 (Very Good)	5 (EXCELLENT)
45	MEGHA P	UFABWCM029	5 (EXCELLENT)	5 (EXCELLENT)	5 (EXCELLENT)	4 (Very Good)	5 (EXCELLENT)
46	NANADANA B P	UFABWCM030	5 (EXCELLENT)	5 (EXCELLENT)	5 (EXCELLENT)	4 (Very Good)	5 (EXCELLENT)
47	NANADANA C	UFABWCM031	5 (EXCELLENT)	5 (EXCELLENT)	5 (EXCELLENT)	4 (Very Good)	5 (EXCELLENT)
48	NAYANA P	UFABWCM032	5 (EXCELLENT)	5 (EXCELLENT)	5 (EXCELLENT)	4 (Very Good)	5 (EXCELLENT)
49	PRATHYUSHA N	UFABWCM033	5 (EXCELLENT)	5 (EXCELLENT)	5 (EXCELLENT)	4 (Very Good)	2 (Very Fair)
50	RASIKA N P	UFABWCM034	5 (EXCELLENT)	5 (EXCELLENT)	4 (Very Good)	4 (Very Good)	2 (Very Fair)
51	SANA JASIM P	UFABWCM035	5 (EXCELLENT)	1 (Fair)	4 (Very Good)	4 (Very Good)	2 (Very Fair)
52	SANTANA C	UFABWCM037	5 (EXCELLENT)	1 (Fair)	4 (Very Good)	4 (Very Good)	4 (Very Good)
53	SANTUSHA P	UFABWCM038	5 (EXCELLENT)	1 (Fair)	4 (Very Good)	4 (Very Good)	4 (Very Good)
54	SHEEJA K P	UFABWCM039	5 (EXCELLENT)	1 (Fair)	2 (Very Fair)	4 (Very Good)	4 (Very Good)
55	SNEHA P	UFABWCM041	4 (Very Good)	1 (Fair)	2 (Very Fair)	2 (Very Fair)	4 (Very Good)
56	SREYA P	UFABWCM042	4 (Very Good)	1 (Fair)	2 (Very Fair)	2 (Very Fair)	5 (EXCELLENT)
57	THEERTHA C	UFABWCM043	4 (Very Good)	1 (Fair)	2 (Very Fair)	2 (Very Fair)	5 (EXCELLENT)
58	VARSHA M	UFABWCM044	4 (Very Good)				
59	VISMAYAMA K	UFABWCM045	1 (Fair)				
60	VAISHNAVI K	UFABWCM046	1 (Fair)				

JUN A	UFAWBCM048	1 (Fair)					
JUN C	UFAWBCM049	1 (Fair)	5 (EXCELLENT)	5 (EXCELLENT)	2 (Very Fair)	4 (Very Good)	4 (Very Good)
HIQ A	UFAWBCM050	1 (Fair)	5 (EXCELLENT)	5 (EXCELLENT)	1 (Fair)	4 (Very Good)	4 (Very Good)
AWZAN K T	UFAWBCM051	1 (Fair)	5 (EXCELLENT)	5 (EXCELLENT)	1 (Fair)	4 (Very Good)	4 (Very Good)
THU DAS K	UFAWBCM052	5 (EXCELLENT)	4 (Very Good)	5 (EXCELLENT)	1 (Fair)	4 (Very Good)	4 (Very Good)
MANIKRISHNA M K	UFAWBCM053	5 (EXCELLENT)	4 (Very Good)	5 (EXCELLENT)	1 (Fair)	4 (Very Good)	4 (Very Good)
MOHAMMED ASHID T T	UFAWBCM054	5 (EXCELLENT)	4 (Very Good)	5 (EXCELLENT)	1 (Fair)	4 (Very Good)	4 (Very Good)
MUHAMMED DANISH P	UFAWBCM055	5 (EXCELLENT)	4 (Very Good)	5 (EXCELLENT)	5 (EXCELLENT)	5 (EXCELLENT)	5 (EXCELLENT)
MUHAMMED SHABEEL K	UFAWBCM056	5 (EXCELLENT)	4 (Very Good)	5 (EXCELLENT)	5 (EXCELLENT)	5 (EXCELLENT)	5 (EXCELLENT)
MUHAMMED AFLAH K S	UFAWBCM057	2 (Very Fair)	4 (Very Good)	5 (EXCELLENT)	5 (EXCELLENT)	5 (EXCELLENT)	5 (EXCELLENT)
1	UFAWBCM058	2 (Very Fair)	4 (Very Good)	5 (EXCELLENT)	5 (EXCELLENT)	5 (EXCELLENT)	5 (EXCELLENT)
5	UFAWBCM059	2 (Very Fair)	2 (Very Fair)	5 (EXCELLENT)	5 (EXCELLENT)	2 (Very Fair)	2 (Very Fair)
56	UFAWBCM060	2 (Very Fair)	3 (Good)	5 (EXCELLENT)	1 (Fair)	2 (Very Fair)	2 (Very Fair)
57	UFAWBCM061	2 (Very Fair)	3 (Good)	5 (EXCELLENT)	1 (Fair)	2 (Very Fair)	2 (Very Fair)
58	UFAWBCM062	2 (Very Fair)	3 (Good)	5 (EXCELLENT)	1 (Fair)	2 (Very Fair)	2 (Very Fair)
59	UFAWBCM063	5 (EXCELLENT)	1 (Fair)	5 (EXCELLENT)	5 (EXCELLENT)	5 (EXCELLENT)	5 (EXCELLENT)
60	UFAWBCM064	5 (EXCELLENT)	1 (Fair)	5 (EXCELLENT)	5 (EXCELLENT)	5 (EXCELLENT)	5 (EXCELLENT)
61	UFAWBCM065	5 (EXCELLENT)	1 (Fair)	5 (EXCELLENT)	5 (EXCELLENT)	5 (EXCELLENT)	5 (EXCELLENT)
62	UFAWBCM066	5 (EXCELLENT)	1 (Fair)	5 (EXCELLENT)	5 (EXCELLENT)	5 (EXCELLENT)	5 (EXCELLENT)
	No. of graded "0"	0	0	0	0	0	0
	No. of graded "1"	12	14	8	11	7	7
	No. of graded "2"	6	1	4	4	0	0
	No. of graded "3"	15	13	8	3	7	7
	No. of graded "4"	8	18	5	22	12	12
	No. of graded "5"	21	16	37	22	21	21

[Signature]

DIPANVA M

Assistant Head

Department Head

Armed Forces School



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Wandoor (PO), Pin 679328, Ph: 04931-249666

acaswandoor@gmail.com, Website: www.ambedkarcollegewdr.in

DEPARTMENT OF COMMERCE

DIRECT ASSESSMENT METHOD - CO ATTAINMENT (EVEN SEM. 2023-2024)

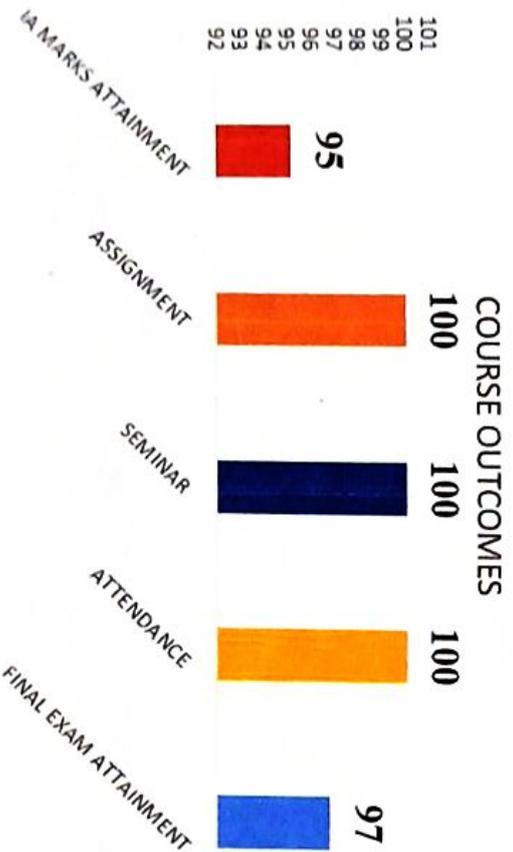
Semester: IV

Course: BCM4B05 - COST ACCOUNTING

Name of the faculty member: DHANYA M

TARGET: 60% ATTAINMENT

COs	CO1 to CO5
IA MARKS ATTAINMENT	95
ASSIGNMENT	100
SEMINAR	100
ATTENDANCE	100
FINAL EXAM ATTAINMENT	97
AVERAGE	98



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