

Shetkari Shikshan Prasarak Mandal's

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**DEPARTMENT OF COMMERCE**

**COMMERCE OBE PROCESS**

**Academic Year 2021-2022**

1. Course- Program outcome Matrix: The Program Outcomes are developed through the curriculum (curricular/co-curricular extra-curricular activities). The program outcomes are attained through course implementation. As an educator, one must know, **"to which POs his/her course is contributing?"**. So that one can design the learning experiences, select teaching methods and design the tool for assessment. Hence, establishing the Course-PO matrix is an essential step in the OBE. The course-program outcomes matrix indicates the correlation between the courses and program outcomes. The CO-PO matrix is the map of the list of **courses contributing to the development of respective Pos.**

**The Template is provided in the table below**

Sr. No	Course Title	A	B	C	D	E	F	G
1.	<b>Business Environment</b>	√		√	√	√		
2.	<b>Business Regulatory Framework</b>	√	√	√	√	√	√	√
3.	<b>Modern Management Practices</b>	√		√	√	√		√
4.	<b>Co-operative Development</b>	√			√	√		
5.	<b>Advanced Accountancy I</b>	√	√		√		√	
6.	<b>Advanced Accountancy II</b>	√	√		√		√	√
7.	<b>Business Environment</b>	√		√	√	√		
8.	<b>Business Regulatory Framework</b>	√	√	√	√	√	√	√
9.	<b>Modern Management Practices</b>	√		√	√	√		√
10.	<b>Co-operative Development</b>	√			√	√		
11.	<b>Advanced Accountancy III</b>	√	√		√		√	
12.	<b>Advanced Accountancy IV</b>	√	√		√		√	√

## 2. Course Outcomes (for all courses):

The course outcomes are the statement that describes the knowledge & abilities developed in the student by the end of course (subject) teaching. The focus is on development of abilities rather than mere content. There can be 5 to 7 course outcomes of any course. These are to be written in the specific terms and not in general. The list of Course Outcomes is the part of **Annexure-C** attached herewith.

## 3. Set Target levels for Attainment of Course Outcomes:

The course outcome attainment is assessed in order to track the graduates' performance w.r.t target level of performance. The CO-PO attainment is the tool used for continuous improvement in the graduates' abilities through appropriate learning & teaching strategies. In order to assess students' performance with respect to abilities (at the end of course teaching/by the end of program) the course outcome attainment are measured/calculated. In order to calculate the program outcome attainment, the course outcome attainment is calculated. Prior to that, the course-program outcome mapping is done.

## 4. Set Target level for Attainment of Program Outcomes:

The program outcome attainment is assessed in order to track the graduates' performance w.r.t target level of performance. The CO-PO attainment is the tool used for continuous improvement in the graduates' abilities through appropriate learning & teaching strategies. In order to assess student's performance with respect to abilities (at the end of course teaching/by the end of program) the course outcome attainment and program outcome attainment is measured/calculated. The program outcome attainment is governed by curricular, co-curricular and extra-curricular activities including the stakeholders' participation. The direct method and indirect method is adopted to calculate the PO attainment. **The direct method implies the attainment by course outcomes contributing to respective program outcomes. And indirect method is the satisfaction/feed-back survey of stakeholders.** In order to calculate the program outcome attainment, the course outcome attainment is calculated. Prior to that, the course-program outcome mapping is done. The set target level is the set benchmark to ensure continuous improvements in the learners/ graduates' performance.

## 5. Course Attainment Levels:

- a) CO attainment is defined/set at three levels;
- b) The CO attainment is based on end term examination assessment and internal assessment;

c) The Co attainment is defined at three levels in ascending order

i. e.g. For end term and internal examination;

Sr. No	Level	CO Attainments
1.	Level-1:	30% students scored more than class average
<b>2.</b>	<b>Level-2:</b>	<b>40% students score more than class average</b>
3.	Level-3	50% students score more than class average

. The target level is set (e.g. Level-2). It indicates that, **the current target is level-2; 40% of students score more than class average.** The CO attainment is measured and the results are obtained. Based on the results of attainment, the corrective measures/remedial action are taken.

e. CO Attainment= 80% (Attainment level in end term examination) + 20% (Attainment level in internal examination)

#### 6. Program attainment Level:

a. PO attainment is defined at five levels in ascending order;

b. **The PO attainment is based on the average attainment level of corresponding courses (Direct Method) and feed-back survey (Indirect method);**

c. The PO attainment levels are defined/set as stated below;

Sr. No	Level	PO Attainments
1.	Level-1:	Poor: Greater than 0.5 and less than 1.0 (0.5>1
2.	Level-2:	Average: 1.0 to 1.5
3.	<b>Level-3</b>	<b>Good: 3: 1.5 to 2.0</b>
4.	Level-4	Very Good: 2.0 to 2.5
5.	Level-5	Excellent: 2.5 to 3.0

d. The PO attainment target level is set/defined (say, Level-4). It implies that, the department is aiming at minimum level-4 (very good) in the performance of abilities by the graduates. Based upon the results of attainment, the remedial measures are taken;

e. PO Attainment= 80% (Average attainment level by direct method) + 20% (Average attainment level by indirect method).



**7. The Results of CO Attainment: The Results of CO Attainment is provided in Annexure-B**

FOR EXAMPLE COURSE CODE/TITLE: **Business Environment**

e.g. For end-term and internal examination;

- i. Level-1: 30% students scored more than class average
- ii. Level-2: 40% students score more than class average;
- iii. Level-3: 50% students score more than class average

<b>Business Environment</b>		
Average Marks in External examination:	27	
% Students score more than 27 is = 27	62.79	Level: 3
Average Marks in Internal examination	8	
% Students score more than 8 is =36	81.82	Level: 3
	=	80% (3) +20 (3)
	=	2.4+0.6
	=	3

<b>Business Regulatory Framework</b>		
Average Marks in External examination:	25	
% Students score more than 25 is = 27	62.791	Level: 3
Average Marks in Internal examination	8	
% Students score more than 8 is =20	45.455	Level: 3
	=	80% (3) +20 (3)
	=	2.4+0.6
	=	3

<b>Modern Management Practices</b>		
Average Marks in External examination:	23	
% Students score more than 23 is =29	67.44	Level: 3
Average Marks in Internal examination	8	
% Students score more than 8 is =23	52.27	Level: 3
	=	80% (3) +20 (3)
	=	2.4+0.6
	=	3

<b>Co-operative Development</b>		
Average Marks in External examination:	29	
% Students score more than 29 is = 29	67.442	Level: 3
Average Marks in Internal examination	8	
% Students score more than 8 is = 36	81.818	Level: 3
	=	80% (3) +20 (3)

	=	2.4+0.6
	=	3

Advanced Accountancy I		
Average Marks in External examination:	31	
% Students score more than 31 is =31	72.09	Level: 3
Average Marks in Internal examination	8	
% Students score more than 8 is =18	40.91	Level: 3
	=	80% (3) +20 (3)
	=	2.4+0.6
	=	3

Advanced Accountancy II		
Average Marks in External examination:	29	
% Students score more than 29 is =29	67.442	Level: 3
Average Marks in Internal examination	8	
% Students score more than 8 is =18	40.909	Level: 3
	=	80% (3) +20 (3)
	=	2.4+0.6
	=	3

Business Environment		
Average Marks in External examination:	27	
% Students score more than 27 is =27	62.79	Level: 3
Average Marks in Internal examination	8	
% Students score more than 8 is =36	81.82	Level: 3
	=	80% (3) +20 (3)
	=	2.4+0.6
	=	3

Business Regulatory Framework		
Average Marks in External examination:	20	
% Students score more than 20 is = 22	51.163	Level: 3
Average Marks in Internal examination	10	
% Students score more than 10 is = 13	29.545	Level: 3
	=	80% (3) +20 (3)
	=	2.4+0.6
	=	3

<b>Modern Management Practices</b>		
<b>Average Marks in External examination:</b>	25	
<b>% Students score more than 25 is =24</b>	55.81	<b>Level: 3</b>
<b>Average Marks in Internal examination</b>	9	
<b>% Students score more than 9 is = 44</b>	100	<b>Level: 3</b>
	=	<b>80% (3) +20 (3)</b>
	=	<b>2.4+0.6</b>
	=	<b>3</b>

<b>Co-operative Development</b>		
<b>Average Marks in External examination:</b>	22	
<b>% Students score more than 22 is = 26</b>	60.465	<b>Level: 3</b>
<b>Average Marks in Internal examination</b>	8	
<b>% Students score more than 8 is = 44</b>	100	<b>Level: 3</b>
	=	<b>80% (3) +20 (3)</b>
	=	<b>2.4+0.6</b>
	=	<b>3</b>

<b>Advanced Accountancy III</b>		
<b>Average Marks in External examination:</b>	21	
<b>% Students score more than 21 is = 28</b>	65	<b>Level: 3</b>
<b>Average Marks in Internal examination</b>	9	
<b>% Students score more than 9 is = 44</b>	100	<b>Level: 3</b>
	=	<b>80% (3) +20 (3)</b>
	=	<b>2.4+0.6</b>
	=	<b>3</b>

<b>Advanced Accountancy IV</b>		
<b>Average Marks in External examination:</b>	22	
<b>% Students score more than 22 is = 23</b>	53.488	<b>Level: 3</b>
<b>Average Marks in Internal examination</b>	8	
<b>% Students score more than 8 is = 44</b>	100	<b>Level: 3</b>
	=	<b>80% (3) +20 (3)</b>
	=	<b>2.4+0.6</b>
	=	<b>3</b>

Hence, the attainment level is Level-3 and the set target level is Level-2 and therefore the CO is Fully attained.



**Table No. 1.0: CO Attainment Level**

Course Title	Course Attainment Value	Target Attainment Level	Fully Attained/ Not Attained	Remedial Measures
Business Environment	3	2	Fully Attained	
Business Regulatory Framework	3	2	Fully Attained	
Modern Management Practices	3	2	Fully Attained	
Co-operative Development	3	2	Fully Attained	
Advanced Accountancy I	3	2	Fully Attained	
Advanced Accountancy II	3	2	Fully Attained	
Business Environment	3	2	Fully Attained	
Business Regulatory Framework	3	2	Fully Attained	
Modern Management Practices	3	2	Fully Attained	
Co-operative Development	3	2	Fully Attained	
Advanced Accountancy III	3	2	Fully Attained	
Advanced Accountancy IV	3	2	Fully Attained	

**8.The Results of PO Attainment:**

The Results of PO attainment are provided in Annexure-B

FOR EXAMPLE: PO NO.: a (Note: Refer to point No. 11 above which describes the attainment level and set target attainment level).

PO Attainment= 80% (Average attainment level by direct method) + 20% (Average attainment level by indirect method).

(PSOs-A) =  $80\% (3+3+3+3+3+3+3+3+3+3+3+3)/12 + 20\% (3+3+3+3+3+3+3+3+3+3+3+3)/12 = 80\% (3) + 20\% (3) = 3$  i.e. Level-5. . The Target Level is Level-5.  
Hence the course level is attained

(PSOs-B) =  $80\% (3+3+3+3+3+3)/06 + 20\% (3+3+3+3+3+3)/06 = 80\% (3) + 20\% (3) = 3$  i.e. Level-5. The Target Level is Level-3.

(PSOs-C) =  $80\% (3+3+3+3+3+3)/06 + 20\% (3+3+3+3+3+3)/06 = 80\% (3) + 20\% (3) = 3$  i.e. Level-5. The Target Level is Level-3. Hence the course level is attained

(PSOs-D) =  $80\% (3+3+3+3+3+3+3+3+3+3+3+3)/12 + 20\% (3+3+3+3+3+3+3+3+3+3+3+3)/12 = 80\% (3) + 20\% (3) = 3$  i.e. Level-5. . The Target Level is Level-3. Hence the course level is attained

(PSOs-E) =  $80\% (3+3+3+3+3+3+3+3)/08 + 20\% (3+3+3+3+3+3+3+3)/08 = 80\% (3) + 20\% (3) = 3$  i.e. Level-5. . The Target Level is Level-3 Hence the course level is attained.

(PSOs-F) =  $80\% (3+3+3+3+3+3)/06 + 20\% (3+3+3+3+3+3)/06 = 80\% (3) + 20\% (3) = 3$  i.e. Level-5. The Target Level is Level-3. Hence the course level is attained

(PSOs-G) =  $80\% (3+3+3+3+3+3)/06 + 20\% (3+3+3+3+3+3)/06 = 80\% (3) + 20\% (3) = 3$  i.e. Level-5. The Target Level is Level-3. Hence the course level is attained

Table No. 2.0 PSO Attainment Level

PO/PSO Number	PO/PSOs Attainment Value	Target Attainment		Fully Attained/ Not Attained	Remedial Measures
		Level	Value		
POs-A	3	5	3	Fully Attained	
POs-B	3	5	3	Fully Attained	
POs-C	3	5	3	Fully Attained	
POs-D	3	5	3	Fully Attained	
POs-E	3	5	3	Fully Attained	
POs-F	3	5	3	Fully Attained	
POs-G	3	5	3	Fully Attained	

#### 9. Planned Actions for Course Attainment:

The courses for which the level attained is less than Level-2, the remedial measures will be taken in plan way that includes, tutorial, assignments, field work and remedial coaching.

#### 10. Planned Actions for Program Outcome Attainment:

**Not Applicable.**



## ANNEXURE-B RESULTS OF CO-PO ATTAINMENT

Sr. No	Course Title	PSO-A	PSO-B	PSO-C	PSO-D	PSO-E	PSO-F	PSO-G
1.	<b>Business Environment</b>	3		3	3	3		
2.	<b>Business Regulatory Framework</b>	3	3	3	3	3	3	3
3.	<b>Modern Management Practices</b>	3		3	3	3		3
4.	<b>Co-operative Development</b>	3			3	3		
5.	<b>Advanced Accountancy I</b>	3	3		3		3	
6.	<b>Advanced Accountancy II</b>	3	3		3		3	3
7.	<b>Business Environment</b>	3		3	3	3		
8.	<b>Business Regulatory Framework</b>	3	3	3	3	3	3	3
9.	<b>Modern Management Practices</b>	3		3	3	3		3
10.	<b>Co-operative Development</b>	3			3	3		
11.	<b>Advanced Accountancy III</b>	3	3		3		3	
12.	<b>Advanced Accountancy IV</b>	3	3		3		3	3
<b>Average</b>		3	3	3	3	3	3	3

Principal  
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Vasuki  
 (Patil v.s.)  
 HOD