

PO Attainment

Faculty Name: VIVEK GUPTA

Class-Sem: B.COM-1

Academic Year: 2022-23

Course Name: FINANCIAL ACCOUNTING

Course Code: C01202T

Program Name: B.COM

CO-PO MAPPING:

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2	1			3	3		
CO2	2		1	2			1	2
CO3		2	3			3	2	
CO4				1	3			2
CO5	1		2		2			
CO6		2		1		2	1	2

CO ATTAINMENT:

VIVEK GUPTA	Att. Level
CO1	2.60
CO2	2.60
CO3	2.43
CO4	2.30
CO5	2.30
CO6	2.29

PO ATTAINMENT :

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
Overall PO Attainment	2.5	2.4	2.4	2.4	2.4	2.5	2.4	2.4

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Faculty Name: VIVEK GUPTA

Class/Sem: B.COM-1

Academic Year: 2022-23

Course Name: FINANCIAL ACCOUNTING

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Program Name: B.COM

S. No.	University Reg. No.	Student Name	First Unit Test	Second Unit Test	First Class Test	Second Class Test	Best One From Unit Test	Best One Form Class Test	Internal Marks Scheme			Total Internal Marks	End Sem Exam Marks	Total Marks	
			Theory (25)	Theory (25)	Theory (10)	Theory (10)	Theory (25)	Theory (10)	Unit Test (UT)	Attendance (AT)	Teacher Assessment (TA)				Theory (25)
1	BCR2022025	ADITYA MAHESHWARI	23	18	8	6	23	8	9	8	4	21	30	51	
2	BCR2022010	ANKITA BAFILA	25	20	8	6	25	8	10	9	4	23	57	80	
3	BCR2022014	AYUSH SINGH SELAL	25	20	8	6	25	8	10	9	4	23	26	49	
4	BCR2022004	BAKSHESH KOUR	15	12	4	3	15	4	6	5	2	13	39	52	
5	BCR2022046	FARA KHAN	25	20	8	6	25	8	10	10	4	24	62	86	
6	BCR2022019	KASHAN HUSSAIN	10	8	4	3	10	4	4	4	2	10	30	40	
7	BCR2022015	MO AATIF	15	12	4	3	15	4	6	6	2	14	26	40	
8	BCR2022044	MOHD ARSHAD	10	8	4	3	10	4	4	4	2	10	26	36	
9	BCR2022030	MOHD AZAM	10	8	4	3	10	4	4	4	2	10	40	50	
10	BCR2022021	MOHD FAIZAN	10	8	4	3	10	4	4	4	2	10	30	40	
11	BCR2022001	NIGAAR KHAN	23	18	8	6	23	8	9	9	4	22	53	75	
12	BCR2022023	PERVANDR SINGH	13	10	4	3	13	4	5	5	2	12	34	46	
13	BCR2022028	PRANJAL UPADHYAY	25	20	10	8	25	10	10	10	5	25	40	65	
14	BCR2022029	VAISHNAVI TIWARI	20	16	8	6	20	8	8	8	4	20	15	35	
15	BCR2022035	VANI SINGH	13	10	4	3	13	4	5	5	2	12	30	42	
16	BCR2022039	ABHAY SINGH	10	8	4	3	10	4	4	4	2	10	2	12	
17	BCR2022037	ADITYA KASHYAP	10	8	4	3	10	4	4	4	2	10	AB	10	
18	BCR2022013	ARYAN MAAN	10	8	4	3	10	4	4	4	2	10	AB	10	
19	BCR2022045	DIVYANSH YADAV	15	12	4	3	15	4	6	5	2	13	15	28	
20	BCR2022003	GAURAV BHARTI	10	8	4	3	10	4	4	4	2	10	AB	10	
21	BCR2022048	MAMTA	20	16	8	6	20	8	8	8	4	20	31	51	
22	BCR2022007	MEHKASH ANSARI	10	8	4	3	10	4	4	4	2	10	AB	10	
23	BCR2022018	MOHD HAMZA QURESHI	10	8	4	3	10	4	4	4	2	10	28	38	
24	BCR2022043	NOMAN AHMAD	10	8	4	3	10	4	4	4	2	10	10	20	
25	BCR2022041	RAHIL KHAN	13	10	4	3	13	4	5	5	2	12	27	39	
26	BCR2022047	RAJANI	20	16	6	5	20	6	8	8	3	19	14	33	
27	BCR2022031	SAHIL KUMAR	18	14	6	5	18	6	7	7	3	17	16	33	
28	BCR2022020	SARVOCHCH PRATAP SINGH	10	8	4	3	10	4	4	4	2	10	25	35	
29	BCR2022038	VAIBHAV SINGH CHAUHAN	10	8	4	3	10	4	4	4	2	10	30	40	
30	BCR2022032	VISHAL KUMAR	13	10	4	3	13	4	5	5	2	12	25	37	
31														0	
Students appeared for the examination			30	30	30	30	30	30	30	30	30	30	30	26	31
Target / satisfactory mark set as benchmark			10	10	4	4	10	4	4	4	2	10	30	40	
Students scored above the target set			30	17	30	10	30	30	30	30	30	30	13	15	
% Students scored above the target set			100%	57%	100%	33%	100%	100%	100%	100%	100%	100%	50%	48%	
Attainment Level			3	2	3	1	3	3	3	3	3	3	3	1	1

	CO1	CO2	CO3	CO4	CO5	CO6	Overall	Level	Score
CO1	3		3		3	3	3	3	2.60
CO2	3	3			3	3	3	3	2.60
CO3	3				3	3	3	3	2.43
CO4		2		1	3	3	3	3	2.30
CO5		2		1	3	3	3	3	2.30
CO6		2			3	3	3	3	2.29

Rubric:		Overall attainment	
% Students	Level	2.42	
<50%	1		
50-75%	2		
>75%	3		

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Q.No	Questions	Marks (70)	CO	BL
	Explain the following:			
1-I	Accounting Cycle	01	CO1	L2
1-II	Accounting Equation	01	CO2	L1
1-III	Hire Purchaser	01	CO2	L2
1-IV	Closing Stock	01	CO2	L1
1-V	Scrap Value	01	CO2	L1
1-VI	Carriage Outward	01	CO1	L1
1-VII	ASI			
VII	Dependent branch	01	CO1	L1
	Explain the following:			
2-I	Independent branch	01	CO1	L1
2-II	WDV	01	CO1	L1
2-III	Outstanding Income	01	CO1	L1
2-IV	Deficiency account	01	CO1	L2
2-V	Category 'D' Creditors	01	CO1	L1
2-VI	IFRS	01	CO1	L1
2-VII	Bad Debts	01	CO1	L1
3-I	(a) Explain the following Accounting conventions in detail: (i) Conservatism (ii) Full Disclosure (iii) Materiality OR (b) Specify the journal entries in the books of the Hire vendor when he sells goods on Hire purchase.	8	CO2	L2
3-II	a) Shinghanian Ltd. took a lease of colliery on 1st April, 2021 at a minimum rent of Rs 20,000 merging into a Royalty of Rs 2 per tonne with power to recoup shortworkings over the first three years of the lease. The output of the colliery for the first four years was 6,000 tonne, 10,000 tonne, 11,500 tonne and 12,500 tonne respectively. Pass the necessary journal entries OR (b) Specify the Journal entries for Royalty accounts in the books of lessee: (i) When Actual Royalty is less than the minimum rent (ii) When Actual Royalty is more than the minimum rent	8	CO3	L3
4-I	4.(i) (a) Puma Ltd of Mumbai has a branch at Noida. Goods are supplied to the branch at cost. The expenses of the branch are paid from Mumbai and the branch keeps a sales journal and the debtors ledger only. From the following information supplied by the branch, prepare a Branch Account in the books of the head office (All figures in Rupees) ParticularsRsParticularsRs Opening stock (1.4.2020)24,000Sundry Debtors on 31.3.202119,160 Closing stock (31.3.2021)18,000Goods received from H.O.33,600 Credit sales 41,000Expenses paid by H.O. for the Branch10,400 Cash Sales17,500Pilferage of goods by the employees2,000 Receipt from Debtors37,900 OR (b) Differentiate between Branch Accounting & Departmental Accounting give examples.	8	CO3	L5


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4-II	<p>(ii) (a) Journalise the following transactions</p> <p>i. Abhishek commenced business with Rs 2,00,000. ii. Paid rent in advance Rs 15,000. iii. Purchased a Photocopy machine for Rs 10,000 from Tozo & Co. iv. Bought furniture from M/s. Ali Furniture for cash Rs 13,000. v. Purchased goods from KK Ltd for cash Rs 30,000. vi. Sold goods to Ram for Rs 25,000. vii. Bought goods from Kamlesh Rs 20,000. viii. Paid rent Rs 1,000. OR</p> <p>(b) Explain the following:</p> <p>i. Separate entity Concept ii. Going concern Concept iii. Cost Concept iv. Matching Concept</p>	8	CO4	L3
5	<p>Prepare Trading and Profit & Loss account with the information given below</p> <p>Opening Stock 2,00,000 Purchases 27,00,000 Purchase Returns 1,25,000 Sales 27,50,000 Sales Returns 2,00,000 Wages 1,60,000 Administrative Expenses 2,80,000 Selling Expenses 12,000 Distribution Expenses 10,000 Loss on sale of Machinery 50,000 Loss by theft 30,000 Profit on sale of land 90,000 Closing stock 3,00,000 Machinery 5,60,000 Furniture 2,00,000</p> <p>OR</p> <p>(b) Give the Performa of Balance Sheet with imaginary figures. Explain different items of balance sheet with examples. Also, site key differences between Balance sheet and Profit & Loss Account</p>	14	CO5	L4
6	<p>Prepare Trading and Profit & Loss account with information given below (15 Marks)</p> <p>Opening Stock 2,00,000 Purchases 27,00,000 Purchase Returns 1,25,000 Sales 27,50,000 Sales Returns 2,00,000 Wages 1,60,000 Administrative Expenses 2,80,000 Selling Expenses 12,000 Distribution Expenses 10,000 Loss on sale of Machinery 50,000 Loss by theft 30,000 Profit on sale of land 90,000 Closing stock 3,00,000 Machinery 5,60,000 Furniture 2,00,000</p> <p>OR</p> <p>(b) Give the Performa of Balance Sheet with imaginary figures. Explain different items of balance sheet with examples. Also, site key differences between Balance sheet and Profit & Loss Account</p>	14	CO6	L6

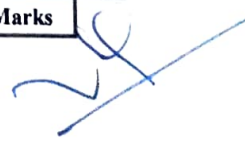

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BL – Bloom’s Taxonomy Levels
(1- Remembering, 2- Understanding, 3 – Applying, 4 – Analysing, 5 – Evaluating, 6 - Creating)
CO – Course Outcomes PO – Program Outcomes; PI Code – Performance Indicator Code

Level	Marks	Head	CO	Marks
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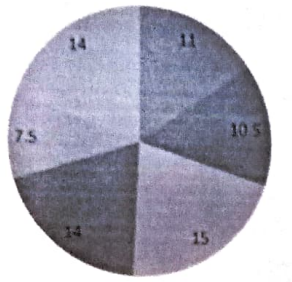

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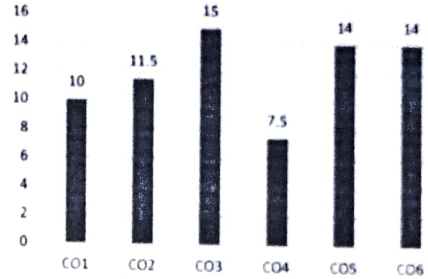
Level1	11	CO1	10
Level2	10.5	CO2	11.5
Level3	15	CO3	15
Level4	14	CO4	7.5
Level5	7.5	CO5	14
Level6	14	CO6	14
Total	72	Total	72

Bloom's Level wise Marks Distribution



■ Level2 ■ Level3 ■ Level4 ■ Level5 ■

Course Outcome wise Marks Distribution



■ Series1

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Q.No	Questions	Marks (25)	CO	BL
	Explain the following in very short -			
1-I	Accounting Cycle	01	CO1	L1
1-II	Accounting Equation	01	CO1	L1
1-III	Hire Purchaser	01	CO2	L2
1-IV	Closing Stock	01	CO1	L2
1-V	Scrap Value	01	CO1	L1
	Explain the following term -			
2-I	Carriage Outward	01	CO2	L2
2-II	Dependent branch	01	CO2	L1
2-III	Minimum Rent	01	CO2	L2
2-IV	Independent branch	01	CO2	L2
2-V	WDV	01	CO2	L1
3	Answer the questions : Explain the following Accounting conventions in detail. (i) Conservatism (ii) Full Disclosure (iii) Materiality OR Specify the journal entries in the books of Hire vendor when he sells goods on Hire purchase.	06	CO2	L3
4-A	Shinghanian Ltd. took a lease of colliery on 1st April, 2021 at a minimum rent of Rs 20,000 merging into a Royalty of Rs 2 per tonne with power to recoup shortworkings over the first three years of the lease. The output of the colliery for the first four years was 6,000 tonne, 10,000 tonne, 11,500 tonne and 12,500 tonne respectively. Pass the necessary journal entries.	05	CO3	L4
4-B	Explain the following: i. Separate entity Concept ii. Going concern Concept iii. Cost Concept iv. Matching Concept	04	CO3	L4

BL – Bloom's Taxonomy Levels

(1- Remembering, 2- Understanding, 3 – Applying, 4 – Analysing, 5 – Evaluating, 6 - Creating)

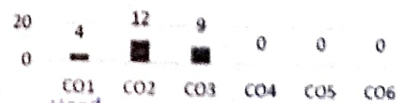
CO – Course Outcomes PO – Program Outcomes; PI Code – Performance Indicator Code

Level	Marks	CO	Marks
Level1	5	CO1	4
Level2	5	CO2	12
Level3	6	CO3	9
Level4	9	CO4	0
Level5	0	CO5	0
Level6	0	CO6	0
Total	25	Total	25

Bloom's Level wise Marks Distribution



Course Outcome wise Marks...



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Q.No	Questions	Marks (30)	CO	BL
	Explain the following in very short -			
1-I	Separate entity Concept	01	CO4	L1
1-II	Going concern Concept	01	CO4	L1
1-III	Cost Concept	01	CO4	L2
1-IV	Matching Concept	01	CO4	L1
1-V	Minimum Rent	01	CO4	L1
	Explain the following function -			
2-I	Outstanding Income	01	CO4	L2
2-II	Deficiency account	01	CO5	L2
2-III	Category 'D' Creditors	01	CO5	L2
2-IV	IFRS	01	CO5	L2
2-V	Bad Debts	01	CO5	L2
3	Explain Insolvency. Also give an specimen of 'Statement of Affairs' under the provisions of Insolvency Act with imaginary figures.	07	CO5	L3
4-A	Give the Performa of Balance Sheet with imaginary figures. Explain different items of balance sheet with examples. Also, site key differences between Balance sheet and Profit & Loss Account	08	CO6	L4

BL – Bloom's Taxonomy Levels

(1- Remembering, 2- Understanding, 3 – Applying, 4 – Analysing, 5 – Evaluating, 6 - Creating)

CO – Course Outcomes PO – Program Outcomes; PI Code – Performance Indicator Code

Level	Marks	CO	Marks
Level1	4	CO1	0
Level2	6	CO2	0
Level3	7	CO3	0
Level4	8	CO4	6
Level5	0	CO5	11
Level6	0	CO6	8
Total	25	Total	25

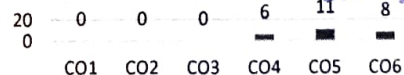
Bloom's Level wise Marks Distribution



■ Level1 ■ Level2 ■ Level3 ■ Level4 ■ Level5 ■ Level6

Course Outcome

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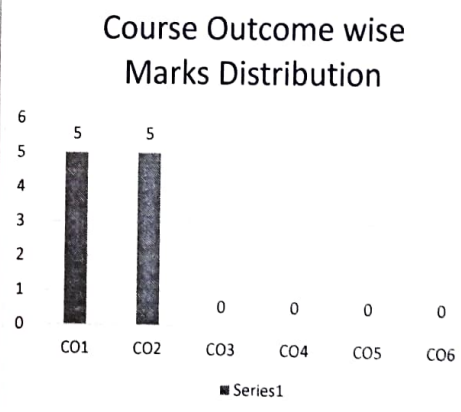
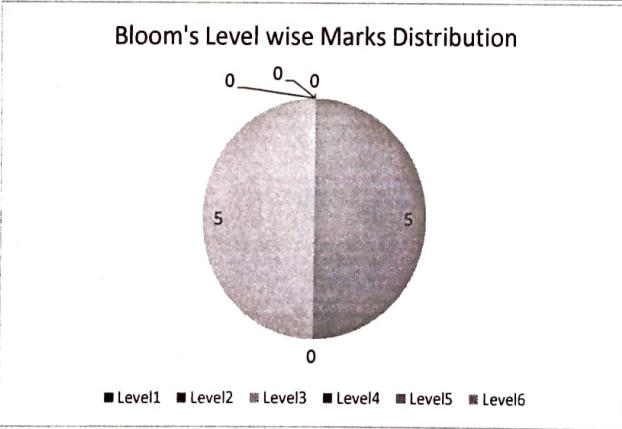


■ Series1

Q.No	Questions	Marks (10)	CO	BL
1	Specify the journal entries in the books of Hire vendor when he sells goods on Hire purchase.	05	CO1	L3
2	Accounting Cycle	05	CO2	L1

BL – Bloom’s Taxonomy Levels
(1- Remembering, 2- Understanding, 3 – Applying, 4 – Analysing, 5 – Evaluating, 6 - Creating)
CO – Course Outcomes PO – Program Outcomes; PI Code – Performance Indicator Code

Level	Marks	CO	Marks
Level1	5	CO1	5
Level2	0	CO2	5
Level3	5	CO3	0
Level4	0	CO4	0
Level5	0	CO5	0
Level6	0	CO6	0
Total	10	Total	10



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Q.No	Questions	Marks (10)	CO	BL
1	Separate entity Concept	05	CO4	L2
2	Going concern Concept	05	CO5	L1

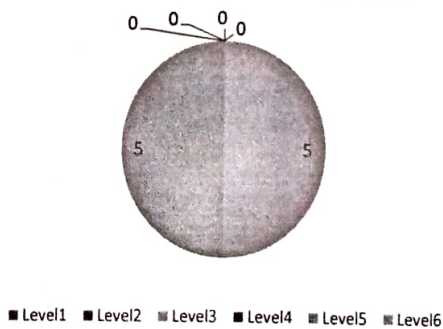
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(1- Remembering, 2- Understanding, 3 – Applying, 4 – Analysing, 5 – Evaluating, 6 - Creating)

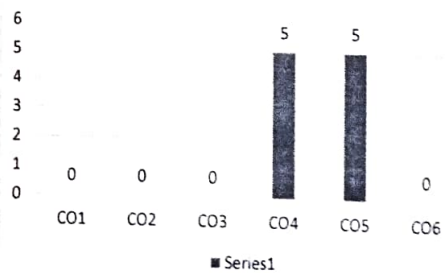
CO – Course Outcomes PO – Program Outcomes; PI Code – Performance Indicator Code

Level	Marks	CO	Marks
Level1	5	CO1	0
Level2	5	CO2	0
Level3	0	CO3	0
Level4	0	CO4	5
Level5	0	CO5	5
Level6	0	CO6	0
Total	10	Total	10

Bloom's Level wise Marks Distribution



Course Outcome wise Marks Distribution



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