



# INSTITUTE OF AERONAUTICAL ENGINEERING

(Autonomous)

Dundigal, Hyderabad - 500 043

## MASTER OF BUSINESS ADMINISTRATION

### ATTAINMENT OF COURSE OUTCOME – ACTION TAKEN REPORT

|                      |                                 |               |           |
|----------------------|---------------------------------|---------------|-----------|
| Name of the faculty: | Dr. P Lavanya                   | Department:   | MBA       |
| Regulation:          | PG21                            | Batch:        | 2021-2023 |
| Course Name:         | Strategic Management Accounting | Course Code:  | CMBC36    |
| Semester:            | III                             | Target Value: | 1.8       |

#### Attainment of COs:

| Course Outcome |   | Direct attainment | Indirect attainment | Overall attainment | Observation |
|----------------|---|-------------------|---------------------|--------------------|-------------|
| CO1            | Demonstrate accounting and apportionment of overheads for the purpose of attaining accurate cost to perform effective role in planning and control. | 2.7               | 2.2                 | 2.6                | Attainment  |
| CO2            | Outline the Importance of various costing systems and cost sheet preparation for comparing the costs of various production systems.                 | 2.4               | 2.0                 | 2.3                | Attainment  |
| CO3            | Make use the applications of marginal costing which enable the managerial decision making   | 2.7               | 2.2                 | 2.6                | Attainment  |
| CO4            | Compare various firms on various bases and solve problems accordingly.  | 3                 | 2.0                 | 2.8                | Attainment  |
| CO5            | List the concepts of budget, budgetary control, audit and various types of budgets and audits in financial planning and activity control.           | 3                 | 2.3                 | 2.9                | Attainment  |
| CO6            | Analyze the standard costing and variance analysis to make cost effective decisions.  | 3                 | 2.2                 | 2.8                | Attainment  |

#### Action taken report:

In this Course, all the COs are attained and further to maintain the same propensity by

1. Conducting practical workshops and case studies on Strategic Management Accounting
2. Delivering more lectures on applications of Strategic Management Accounting in organization.

*Dr. P. Lavanya*  
Course Coordinator

*[Signature]*  
HOD MBA