

# 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:	2022-2024
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	1.3	2.5	1.5	Not Attainment
	accurate cost to perform effective role in planning and control.				
CO2	Outline the Importance of various costing systems and cost sheet preparation for comparing the costs of various production systems.	2.7	2.4	2.6	Attainment
CO3	Make use the applications of marginal costing which enable themanagerial decision making	2.4	2.5	2.4	Attainment
CO4	Compare various firms on various bases and solve problemsaccordingly.	2.3	2.4	2.3	Attainment
CO5	List the concepts of budget, budgetary control, audit and varioustypes of budgets and audits in financial planning and activity control.	1.6	2.5	1.8	Attainment
CO6	Analyze the standard costing and variance analysis to make costeffective decisions.	0.9	2.4	1.2	Not Attainment

### Action taken report:

In this Course, the course outcomes CO2, CO3, CO4, CO5 are attained but CO1 and CO6 are not attained further to increase the 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.

De. P. Louenya Course Coordinator

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