



KONGU ARTS AND SCIENCE COLLEGE

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)

ERODE – 638 107

B.Com (CA)



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2021-2022



KONGU ARTS AND SCIENCE COLLEGE (AUTONOMOUS), ERODE - 638 107.

DEPARTMENT OF COMMERCE (CA)

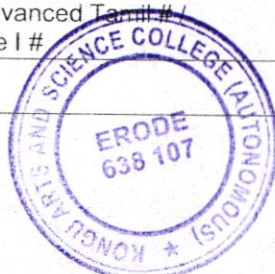
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Scheme of Examinations – CBCS PATTERN

(For the candidates admitted during the Academic Year 2021-2022 and onwards)



PART	Course Code	Course	Hrs / Week	T/P	Exam Duration	CIA	ESE	Total Marks	Credits
SEMESTER - I									
I	21T01/21H01/ 21F01	Language - I	6	T	3	50	50	100	4
II	21E01	English – I	6	T	3	50	50	100	4
III	21UAECT101	CORE I: Professional English – I	4	T	3	50	50	100	4
III	21UAECT102	CORE II: Financial Accounting – I	4	T	3	50	50	100	4
III	21UAECP203	CORE V: Computer Applications in Business: Practical - I (Office & Accounting Packages)	4	P	-	-	-	-	-
III	21UAEAT103	ALLIED I: Business Mathematics	4	T	3	50	50	100	4
IV	21ES01	Foundation Course I: Environmental Studies #	2	T	100 Mins.	-	50	50	2
SEMESTER – II									
I	21T02/21H02/ 21F02	Language- II	6	T	3	50	50	100	4
II	21E02	English- II	6	T	3	50	50	100	4
III	21UAECT201	CORE III: Professional English – II	4	T	3	50	50	100	4
III	21UAECT202	CORE IV: Financial Accounting – II	4	T	3	50	50	100	4
III	21UAECP203	CORE V: Computer Applications in Business: Practical – I (Office & Accounting Packages)	3	P	3	50	50	100	4
III	21UAEAT204	ALLIED II: Business Statistics	5	T	3	50	50	100	4
IV	21VE01	Foundation Course II: Value Education #	2	T	100 Mins.	-	50	50	2
SEMESTER - III									
III	21UAECT301	CORE VI: Introduction to Information Technology	4	T	3	50	50	100	4
III	21UAECT302	CORE VII: Database Application	4	T	3	50	50	100	4
III	21UAECT303	CORE VIII: Cost Accounting	5	T	3	50	50	100	4
III	21UAECT304	CORE IX: Indian Financial System	3	T	3	50	50	100	4
III	21UAECP404	CORE XIII: Computer Applications in Business: Practical - II (Oracle, C++ & Python)	4	P	-	-	-	-	-
III	21UAEAT305	ALLIED III: Managerial Economics	5	T	3	50	50	100	4
IV	21UAEST306	Skill based Subject – I : Business Law	3	T	3	30	45	75	3
IV	21BT01/ 21AT01/	Basic Tamil@ / Advanced Tamil # / Non-Major Elective I #	2	T	3	-	75	75	2
IV	21SS01	Gender Studies	SS*	T	3	-	50	50	2



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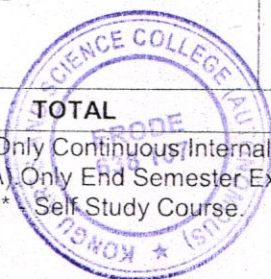
SEMESTER - IV									
III	21UAECT401	Core X: Management Accounting	6	T	3	50	50	100	4
III	21UAECT402	Core XI: Principles of Marketing	4	T	3	50	50	100	3
III	21UAECT403	Core XII: Programming with C++ and Python	5	T	3	50	50	100	4
III	21UAECP404	Core XIII: Computer Applications in Business: Practical – II (Oracle, C++ & Python)	4	P	3	50	50	100	4
III	21UAEAT405	Allied IV: Principles of Management	5	T	3	50	50	100	4
IV	21UAEST406	Skill based Subject – II : Company Law	4	T	3	30	45	75	3
IV	21BT02/ 21AT02/	Basic Tamil @ / Advanced Tamil # / Non-Major Elective II #	2	T	3	-	75	75	2
IV	21SS02	Fundamentals of Yoga	SS*	T	3	-	50	50	2
SEMESTER - V									
III	21UAECT501	Core XIV: Corporate Accounting	6	T	3	50	50	100	4
III	21UAECT502	Core XV: E-Commerce	5	T	3	50	50	100	4
III	21UAECT503	Core XVI: Visual Basic.NET Programming	4	T	3	50	50	100	4
III	21UAECT504	Core XVII: Income Tax Law and Practice	4	T	3	50	50	100	4
III	21UAECP603	Core XX: Computer Applications in Business: Practical III:(VB.NET & HTML)	4	P	-	-	-	-	-
III		Elective-I / SWAYAM Course	4	T	3	50	50	100	4
IV	21UAEST508	Skill based Subject-III: Banking and Insurance	3	T	3	30	45	75	3
V	21UAEIT01**	Field Work / Institutional Training	-	-	-	-	-	-	-
SEMESTER - VI									
III	21UAECT601	Core XVIII: MIS and Multimedia Applications	6	T	3	50	50	100	4
III	21UAECT602	Core XIX: Internet and Web Designing	5	T	3	50	50	100	4
III	21UAECP603	Core XX: Computer Applications in Business: Practical III: (VB.NET & HTML)	4	P	3	50	50	100	4
III		Elective - II:	6	T	3	50	50	100	4
III		Elective - III:	6	T	3	50	50	100	4
IV	21UAEST610	Skill based Subject-IV: Cyber Security and Law	3	T	3	30	45	75	3
V	21NS01/ 21NC01/ 21YR01/ 21RR01/ 21EC01/ 21ET01/ 21PE01	Extension Activities @	-	-	-	50	-	50	1
TOTAL									

@ No End Semester Examinations (ESE). Only Continuous Internal Assessment (CIA).

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** Grade System – Annexure III.

SS* Self Study Course.



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List of Elective Courses			
Elective – I	A	21UAEET505	Principles of Auditing
	B	21UAEET506	Human Resource Management
	C	21UAEET507	Entrepreneurial Development / SWAYAM Course with Minimum 4 credits
Elective – II	A	21UAEET604	Financial management
	B	21UAEET605	Business Environment
	C	21UAEET606	Brand Management
Elective – III	A	21UAEET607	Indirect Taxes
	B	21UAEET608	International trade
	C	21UAEET609	Project Work

List of Allied Courses			
Allied	Semester	Course Code	Course Name
I	I	21UAEAT103	Business Mathematics
II	II	21UAEAT204	Business Statistics
III	III	21UAEAT305	Managerial Economics
IV	IV	21UAEAT405	Principles of Management

List of Skill Based Courses			
Skill Based Course	Semester	Course Code	Course Name
I	I	21UAEST306	Business Law
II	II	21UAEST406	Company Law
III	III	21UAEST508	Banking and Insurance
IV	IV	21UAEST610	Cyber Security and Law


Non Major Elective Courses			
Course	Semester	Course Code	Course Name
I	I	21UAENT308*	General Commercial Knowledge
II	II	21UAENT407*	Consumerism

* Offered to other Departments

Advanced Learners Courses			
Course	Semester	Course Code	Course Name
I	IV	21UAEAL408	Business Ethics and Corporate Social Responsibility
II	IV	21UAEAL409	Desktop Publishing

Total Marks: 3800

Total Credits: 148


Dr. H. VASUDEVAN

Chairman

Board of Studies – Commerce(CA)
Kongu Arts and Science College, Erode.


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Sem.	Course Code	CORE PAPER I: PROFESSIONAL ENGLISH - I	Total Marks: 100		Hours Per Week	Credits
I	21UAECT101		CIA: 50	ESE: 50	4	4

Course Objectives:

1. To develop the language skills of students by offering adequate practice in professional contexts.
2. To enhance the lexical, grammatical and socio-linguistic and communicative competence of first year Commerce and Management students.
3. To focus on developing students' knowledge of domain specific registers and the required language skills.

Course Outcomes: On the successful completion of the course, students will be able to

CO1	Recognize their own ability to improve their own competence and skills in using the language.	K1-K4
CO2	Develop their competence in the use of English with particular reference to workplace situation with confidence and acceptable manner.	
CO3	Enhance the importance of negotiation strategies and thereby improve their LSRW skills.	
CO4	Create and develop their skills in interpreting visuals and presentations.	
CO5	Sharpen their critical thinking related to life and professional ethics.	

K1 : Remember; K2 : Understand; K3 : Apply; K4 : Analyze.

Syllabus

Unit - I	Communication
	<p>Listening: Listening to instructions.</p> <p>Speaking: Telephone etiquette and official phone conversations.</p> <p>Reading: Short passages (3 passages selected from Commerce and Management).</p> <p>Writing: Letters and Emails in professional context.</p> <p>Grammar in Context: Wh and Yes or no, Q tags, Imperatives.</p> <p>Vocabulary: Word formation, Creating antonyms using Prefixes, Intensifying prefixes (e.g. inflammable).</p> <p>Changing words using suffixes: Noun Ending, Adjectives Endings, Verb Endings.</p>
Unit - II	Description
	<p>Listening: Listening to process description.</p> <p>Speaking: Formal: With faculty and mentors in academic environment, work place communication - Informal: with peers in academic environment, workplace communication</p> <p>Reading: Reading messages in trade/ commerce/ management.</p> <p>Writing: Writing sentences definition (e.g. ledger) and extended definitions (e.g. accountant), picture description - Description of fashion and beauty products (A small Write up promoting the products / an objective review of the product in 150-200 words)</p>



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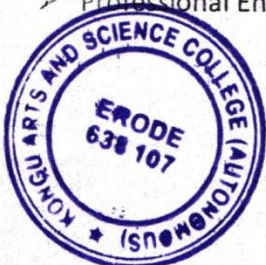
Grammar in Context: Connectives and Linkers. Vocabulary: Synonyms (Register) – Compare and contrast expressions.	
Unit - III	Negotiation Strategies
Listening: Listening to interviews of specialists / Inventors in fields. (Subject specific) Speaking: Brainstorming. (Mind mapping). Small group discussions (Subject- Specific) Reading: Longer Reading text. (Comprehensive Passages) Writing: Essay Writing (250 words essay on topics related to commerce and management like recording business transactions). Grammar in Context: Active voice and passive voice - if conditional. Vocabulary: Register specific – Collocations – Phrasal Verbs.	
Unit - IV	Presentation Skills
Listening: Listening to presentation - Listening to lectures. Watching – documentaries (Discovery / History channel). Speaking: Short talks. Making Formal Presentations (PowerPoint). Reading: Reading a written speech by eminent personalities in the relevant field / short poems / short biography. Writing: Writing Recommendations - Interpreting Visuals - Charts / Tables / Flow Diagrams. Grammar in Context: Models. Vocabulary: Register specific – Single word substitution.	
Unit - V	Critical Thinking Skills
Listening: Listening to advertisements / News and brief documentary films (with Subtitle). Speaking: Simple problems and suggesting solutions. Reading: Motivational stories and professional competence, professional ethics and life skills (Subject – Specific). Writing: Problem and Solution essay – Creative writing – Summary writing in 200 words. Grammar in Context: Make Simple Sentences. Vocabulary: Fixed Expressions.	

SKILL DEVELOPMENT ACTIVITIES:

- Design and demo of an advertisement copy for an illustrative product or service.
- Profile and Biography of an eminent personality (PPT and or Short Talk).
- Identify a prospective entrepreneur and conceptualize a case study. (Draft and Presentation)

TEXT BOOK:

- ✓ Professional English for Commerce and Management - I, TANSICHE.




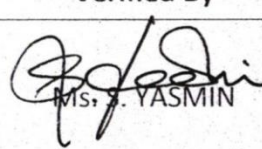
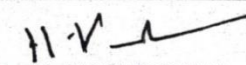
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REFERENCE BOOKS:

1. Simon Sweeney, English for Business Communication, Student's Book, Second Edition, Cambridge University Press, 2003.
2. Michael McCarthy, Felicity O'Dell, English Vocabulary in Use: Advanced, First South Asian Edition, Cambridge University Press, 2003.

WEB RESOURCES:

1. <https://nptel.ac.in/courses/109/104/109104030/>
2. <https://www.edubull.com/courses/online-english-speaking-courses-video-english/tofel-ilets/basic-courses/professional-english-part-2>
3. <http://www.autojini.com/blog/importance-of-branding-in-the-automobile->
4. <https://www.edubull.com/courses/online-english-speaking-courses-video-english/tofel-ilets/basic-courses/professional-english-part-2>
5. https://commons.wikimedia.org/w/index.php?title=File:Elon_Musk_Ro
6. <http://www.fearlessmotivation.com/2017/08/31/elon-musk-greatest->

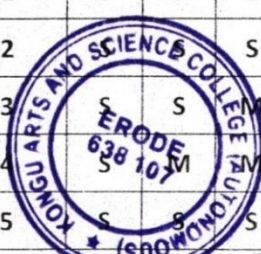
Course Designed By	Verified By	Approved By HOD
 Dr. P. POONGODI Dr. M. JAYANTHI Dr. M. THANGAM	 MS. S. YASMIN	 Dr. H. VASUDEVAN

QUESTION PAPER PATTERN	
SECTION - A (10 X 1 = 10 Marks)	SECTION - B (4 X 10 = 40 Marks)
(Vocabulary) (MCQ, Info-gap questions - domain specific vocabulary)	(Reading: Two long domain-specific comprehension passages with questions pertaining to understanding and analysis - 20 Marks). (Writing: Descriptive / narrative / persuasive writing questions pertaining to domain-specific vocabulary - 20 Marks).

Mapping of COs with PO and PSOs

PO/PSO	PO							PSO				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	S	S	S	M	M	S	S	S	S	S
CO2			S	S	S	M	M	S	S	S	M	S
CO3		S		M	M	M	S	S	S	M	S	S
CO4				M	M	M	M	S	S	M	S	M
CO5			S	S	M	S	S	S	S	M	S	S

S - Strong; M - Medium; L - Low.



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Sem.	Course Code	CORE PAPER II: FINANCIAL ACCOUNTING - I	Total Marks: 100		Hours Per Week	Credits
			CIA: 50	ESE: 50		
I	21UAECT102				6	4

Course Objectives:

1. To grasp the basic accounting concepts, principles and conventions and observe their implications while recording transactions and events.
2. To enable knowledge about rectification of errors and BRS.
3. To understand the qualitative characteristics that will help to develop the skill in course of time to prepare financial statements.

Course Outcomes: On the successful completion of the course, students will be able to

CO1	Plan the accounting concepts and procedures and significance of double entry system.	K1-K4
CO2	Apply the concept of book keeping and rectification of errors.	
CO3	Assess the Bank reconciliation statement and apply how to resolve difference between cash book and pass book in a systematic manner	
CO4	Analyze the technique of accounting relating to accommodation bills and its special treatment.	
CO5	Evaluate the calculation procedure involved in the preparation of financial statements.	
K1 : Remember; K2 : Understand; K3 : Apply; K4 : Analyze.		

Syllabus

Unit	Content
Unit I	Accounting: Meaning, Objectives – Book Keeping – Distinction between Book Keeping and Accounting – Branches of Accounting – Accounting Concepts and Conventions – Double Entry System of Accounting – Advantages of Double Entry System – Journal, Ledger and Trial Balance.
Unit II	Subsidiary Books: Meaning – Preparation of Purchase Book - Sales Book - Purchases Returns Book - Sales Returns Book - Cash Book – Rectification of Errors.
Unit III	Final Accounts of Sole Traders with Adjustments - Bank Reconciliation Statement.
Unit IV	Bill of Exchange: Promissory Notes – Trade Bill – Accommodation Bills – Accounting for Bill of Exchange – Dishonour of Bills – Endorsement of Bills – Average Due – Account Current (Product Method only).
Unit V	Final Accounts of Non-Trading Concerns: Receipts and Payments Account – Income and Expenditure Account – Balance sheet

NOTE: The question paper shall cover 20% theory and 80% problems.



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SKILL DEVELOPMENT ACTIVITIES:

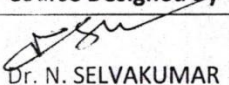
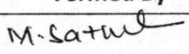
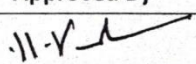
- Draft the specimen of various Subsidiary Books.
- Collect a Trial Balance from a Sole Trader and prepare Final Accounts.
- Collect Receipts and Payment Account of a Non-trading Concern and prepare a note on the contents.

TEXT BOOK:

- T.S.Reddy, Dr. A.Murthy, "Financial Accounting", Margham Publications, Chennai, 2018.

REFERENCE BOOKS:

1. R.L.Gupta, M.Radhaswamy, "Advanced Accountancy", Sulthan Chand & Sons, New Delhi, 2018.
2. S.P. Jain, K.L. Narang, "Advanced Accounting", Kalyani Publishers, Ludiana, 2012.
3. T.S. Grewal, S.C. Gupta, "Introduction to Accountancy", S.Chand Publishing, New Delhi, 2016.
4. M.Hanif, A.Mukherjee, "Modern Accountancy - Vol.1", McGraw Education (India) Private Limited, Chennai, 3rd Edition, 2018.
5. Dr.M.A.Arulanandam, Dr.K.S.Raman, "Advanced Accounting", Himalya Publishers, New Delhi, 7th Edition, 2019.

Course Designed By	Verified By	Approved By
 Dr. N. SELVAKUMAR	 Dr. M. SATHISH	 Dr. H. VASUDEVEN

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 3 = 15 Marks (Either or choice) Two questions from each unit	5 x 5 = 25 Marks (Either or choice) Two questions from each unit

Mapping of COs with PO and PSOs

PO/PSO	PO							PSO				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	S	M	S	S	S	S	S	M	M	S
CO2	S	M	M	M	S	M	S	S	M	S	M	S
CO3	S	M	S	M	S	S	S	S	S	M	M	S
CO4	S	S	S	S	S	S	M	S	M	M	M	S
CO5	S	M	M	S	S	M	M	S	M	M	M	S

S - Strong, M - Medium; L - Low.



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Sem.	Course Code	CORE PAPER III: PROFESSIONAL ENGLISH - II	Total Marks: 100		Hours Per Week	Credits
II	21UAECT201		CIA: 50	ESE: 50	4	4

Course Objectives:

1. To develop their competence in the use of English with particular reference to the workplace situation.
2. To enhance the creativity of the students which will enable them to think of innovative ways to solve issues in the workplace.
3. To develop their competence and competitiveness and thereby improve their employability skills.

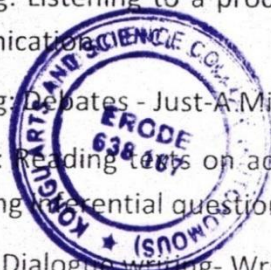
Course Outcomes: On the successful completion of the course, students will be able to

CO1	Identify the importance of linguistic competence in workplace environment.	K1-K4
CO2	Develop LSRW skills for academic and career purposes.	
CO3	Illustration of digital competence for Vlogs and Webpage designing.	
CO4	Application of digital competence for innovation and imagination in recent business scenario.	
CO5	Applying the effective business correspondence with brevity and clarity at workplace.	

K1 : Remember; K2 : Understand; K3 : Apply; K4 : Analyze.

Syllabus

Unit - I	Communicative Competence
<p>Listening: Listening to two talks/lectures by specialists on selected subject specific topics - (TED Talks) and answering comprehension exercises (inferential questions).</p> <p>Speaking: Small group discussions (the discussions could be based on the listening and reading passages - open ended questions).</p> <p>Reading: Two subject-based reading texts followed by comprehension activities/exercises.</p> <p>Writing: Summary writing based on the reading passages.</p>	
Unit - II	Persuasive Communication
<p>Listening: Listening to a product launch - sensitizing learners to the nuances of persuasive communication.</p> <p>Speaking: Debates - Just-A-Minute Activities</p> <p>Reading: Reading texts on advertisements (on products related to the subject areas) and answering inferential questions.</p> <p>Writing: Dialogue writing- Writing an argumentative / persuasive essay.</p>	



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Unit - III	Digital Competence
<p>Listening: Listening to interviews (subject related).</p> <p>Speaking: Interviews with subject specialists (using video conferencing skills) - Creating Vlogs (How to become a vlogger and use vlogging to nurture interests – subject related).</p> <p>Reading: Selected sample of Web Page (subject area).</p> <p>Writing: Creating Web Pages-Reading Comprehension: Essay on Digital Competence for Academic and Professional Life.</p> <p>The essay will address all aspects of digital competence in relation to MS Office and how they can be utilized in relation to work in the subject area.</p>	
Unit - IV	Creativity and Imagination
<p>Listening: Listening to short (2 to 5 minutes) academic videos (prepared by EMRC/ other MOOC videos on Indian academic sites - E.g. https://www.youtube.com/watch?v=tpvicScuDy0).</p> <p>Speaking: Making oral presentations through short films - subject based.</p> <p>Reading: Essay on Creativity and Imagination (subject based).</p> <p>Writing - Basic Script Writing for short films (subject based) - Creating blogs, flyers and brochures (subject based) - Poster making - writing slogans/captions (subject based).</p>	
Unit - V	Workplace Communication and Basics of Academic Writing
<p>Speaking: Short academic presentation using PowerPoint.</p> <p>Reading and Writing: Product Profiles, Circulars, Minutes of Meeting.</p> <p>Writing an introduction, Paraphrasing, Punctuation (period, question mark, exclamation point, comma, semicolon, colon, dash, hyphen, parentheses, brackets, braces, apostrophe, quotation marks, and ellipsis), Capitalization (use of upper case).</p>	

SKILL DEVELOPMENT ACTIVITIES:

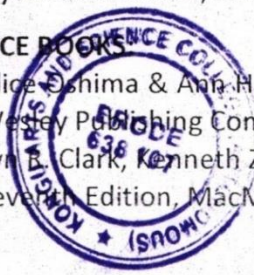
- Role Play / Mock Interview
- Just- a – Minute Talk or One to One Student Interaction
- Application of Digital Competence : Mock panel Discussion of Entrepreneurs / Organize an Interview for Young Startups

TEXT BOOK:

- Professional English for Commerce and Management-II - TANSCHÉ.
(syllabus.b-u.ac.in/tansche/pecm1.pdf)

REFERENCE BOOKS

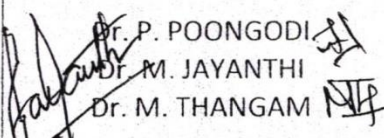
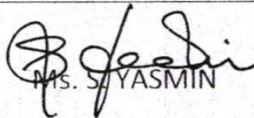
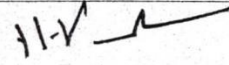
1. Alice Oshima & Ann Hogue, Writing Academic English, Second Edition, Addison Wesley Publishing Company, 1991.
2. Lynn B. Clark, Kenneth Zimmer, Joseph Tinervia, Business English and Communication, Seventh Edition, MacMillan / McGraw-Hill, 1994.



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WEB RESOURCES:

- 1. Book Material:** <https://drive.google.com/file/d/1FbckJleXwXhfiFYfKisNDfR5lGXNrrmN/view?usp=sharing>
- 2. Unit 1 Video:**
<https://drive.google.com/file/d/1cPXTVXQpAmz3qacgnp3f3kCQJkGi6XDI/view?usp=sharing>
- Unit 2 Video:**
https://drive.google.com/file/d/1TwRZvTSgIOel_YVtcpu_p6q9WV901F6Q/view?usp=sharing
- Unit 3 Video:**
https://drive.google.com/file/d/1Eic3mTIVAncoZOnSwkhSNUEv4jOIL2_/view?usp=sharing
- Unit 4 Video:**
<https://drive.google.com/file/d/1vXQBQ04nAZqCsaxyqEWdP feXB6P-9KXY/view?usp=sharing>
- Unit 5 Video:**
https://drive.google.com/file/d/11v2H_Uu9J_ZDrIjLo3IN6-xligXJ5OkB/view?usp=sharing


Course Designed By	Verified By	Approved By HOD
 Dr. P. POONGODI Dr. M. JAYANTHI Dr. M. THANGAM	 Ms. S. YASMIN	 Dr. H. VASUDEVAN

QUESTION PAPER PATTERN	
SECTION - A (10 X 1 = 10 Marks)	SECTION - B (4 X 10 = 40 Marks)
(Vocabulary) (MCQ, Info-gap questions - domain specific vocabulary)	(Reading: Two long domain-specific comprehension passages with questions pertaining to understanding and analysis - 20 Marks) (Writing: Descriptive/narrative/persuasive writing questions pertaining to domain-specific vocabulary - 20 Marks)

Mapping of COs with PO and PSOs

PO/PSO	PO							PSO				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	S	M	S	M	M	S	S	S	M	S
CO2	S	S	S	S	M	M	S	S	M	S	S	S
CO3	S	S	S	M	S	M	M	S	M	S	S	S
CO4	S	S	S	S	S	M	M	S	M	S	S	S
CO5	S	S	S	M	M	M	M	S	M	S	S	S

S - Strong; M - Medium; L - Low.



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