

NAZARETH COLLEGE OF ARTS AND SCIENCE
DEPARTMENT OF CORPORATE SECRETARYSHIP
ACADEMIC YEAR 2023-2024
LEARNING OUTCOME

To provide knowledge in the various areas of corporate secretary ship and laws relating to companies. PO 3 – To develop skills of analyzing, evaluating problems and taking decisions. To ensure that the curriculum bridges the institution and industry expectation.

After the completion of the course, Students will be able to: 1. Acquire conceptual knowledge on Financial Accounting. 2. Classify & record various business transactions. 3. Learn computerized accounting through accounting software. 4. Find out net income of business and able to maintain financial statement of a business entity. 5. Prepare branch account, hire purchase account and dissolution of partnership account.

PROGRAM OUTCOME

PO1: Apply knowledge in the various areas of corporate secretaryship viz., accounting, management, laws, and taxes relating to companies.
PO2: Keep pace with dynamic industry changes and management practices.
PO3: Acquire knowledge and skills needed to contribute to the corporate world
PO4: Communicate effectively on complex corporate activities in association with corporate community and with society at large.
PO5: To prepare learners to face modern day challenges in the corporate world by providing practical exposure.
PO6: To acquire an in – depth grounding in the fundamentals of Accounts, Commerce, Finance, Economics, International trade, Marketing, Management, Law, Entrepreneurial Development, Business communication, Statistics, GST and Income Tax.
PO7: To develop skills to excel in job market.
PO8 Acquire the essential knowledge on the successful prospects of business.
PO9 Understand the practical issues and challenges that the trade world encounters.
PO10 Apply concepts, principles and procedures in transacting business effectively.
PO11 Gain analytical skill in undertaking commercial ventures and evaluates the pros and cons of embarking on trade and trade related activities based on their in-depth knowledge.
PO12 Pursue CA, CMA, ACS, CFA, M.Com. MBA and other career oriented programmes.
PO13 Be employable, exhibit entrepreneurial drive and be a model of principled and ethically sound business professionals.

COURSE OUTCOME – ODD SEMESTER

COURSE NAME	COURSE CODE	COURSE OUTCOME
SEMESTER I		
Part I : Lang I	100L1A	1. சங்க இலக்கியத்தில் காணப்படும் வாழ்வியல் சிந்தனைகளை அறிந்து கொள்வர். 2. அற இலக்கியம் மற்றும் தமிழ் காப்பியங்கள். வழி வாழ்வியல் சிந்தனையை பெறுவர்.
Part I : Hindi I	100L1E	1. हिंदी में उन्नत पठन, लेखन, बोलने और समझने के कौशल को विकसित करना। 2. शब्दावली में वृद्धि और व्याकरणिक संरचनाओं की समझ को बेहतर बनाना।
Part I : GENERAL ENGLISH-I	100L1Z	CO1 Acquire self awareness and positive thinking required in various life situations CO2 Acquire the attribute of empathy. CO3 Acquire creative and critical thinking abilities. CO4 Learn basic grammar CO5 Development and integrate the use of four language skills i.e., listening, speaking, reading and writing.
CORE-I: FINANCIAL ACCOUNTING	118C1A	CO1: Explain Final accounts. CO2: Analyse Rectification of errors in different stages of Accounting cycle. CO3: Describe method of calculation of Depreciation. CO4: Enumerate Single entry system. CO5: Explain Computation of fire insurance claims. CO6: Assess Account current and average due date
CORE-II: PRINCIPLES OF MANAGEMENT	118C1B	CO1: To Understand Nature and Scope of Management CO2: To Explain Decision making and Types CO3: To Understand Departmentalization and Organization Structure. CO4: To Understand Recruitment, Selection, Training and Direction, Delegation & Decentralization CO5: Describe Co-ordination and Controlling
ALLIED-I: BUSINESS ECONOMICS	118E1C	CO1: To Explain basic concepts of economics CO2: To Discuss demand and supply functions CO3: To Analyse consumer behaviour CO4: To Enumerate production and product pricing
SEMESTER III		
பொதுத் தமிழ் -3	200L3A	1. தமிழக வரலாற்றை

		<p>அறிந்து கொள்வர்</p> <p>2.தமிழரின் வாழ்வியல் தொன்மையை அறிவர்.</p> <p>3 தமிழரின் பண்பாட்டுக் கூறுகளை அறிந்து கொள்வர் .</p>
HINDI III	200L3E	<p>हिंदी साहित्य, जिसमें कविता, गद्य, नाटक, और निबंध शामिल हैं, का विश्लेषण और व्याख्या करना।</p> <p>विभिन्न साहित्यिक आंदोलनों और उनके हिंदी साहित्य पर प्रभाव का अध्ययन करना।</p>
Language Through literature-III	LZ13A	<p>CO1 To use literature as a medium to teach/learn grammar, reading, spelling, vocabulary, writing mechanics, creative writing and thinking skills To strengthen contextual understanding of the language through texts relevant to specific disciplines and offer scope for imaginative involvement and selfexpression To stimulate interest in acquiring twenty first century skills</p>
Corporate Accounting	AY23A	<p><i>CO1: Create mail merge, documents, templates and text formatting</i></p> <p><i>CO2: Prepare worksheets and drawing graphs</i></p> <p><i>CO3: Organize data and manipulate files</i></p> <p><i>CO4: Create new slides and insert clip arts and pictures</i></p>
Company law & secreterial practice	AY23B	<p>CO1: Discuss in detail the evolution of Company Law and procedure for incorporation of company</p> <p>CO2: Describe the role of Company Secretary and his rights, duties and powers</p> <p>CO3: Elucidate prospectus, its types and secretarial duties in issue of prospectus</p> <p>CO4: Explain issue of share capital, right & bonus issue, dividend, interim dividend and secretarial duties in issue of share capital</p> <p>CO5: Illustrate Members, Shareholders & Contributory</p> <p>CO6: Demonstrate key managerial personnel and the procedure for convening different types of meeting</p> <p>CO7: Explain modes of winding up</p> <p>CO8: Describe NCLT , Special court Mediation and Conciliation panel.</p>

Business Statistics	AY33A	CO1: Describe meaning and characteristics of Statistics. Explain presentation of data by diagrammatic and graphical methods. CO2: Evaluate measures of central tendency, measures of variation and measures of skewness CO3: Analyze correlation and Regression CO4: Forecast Time series analysis CO5: Calculate Index Numbers
Environmental studies	ENV4B	CO1: Discuss Scope and importance of EVS CO2: Create Public Awareness on environmental issues CO3: Explain Structure and functions of ecosystem CO4: Enumerate Renewable and non-renewable natural resources CO5: Describe Biodiversity, environmental pollution, environmental policies and practices. CO6: Explain Link between human communities and the environment
SEMESTER V		
Cost Accounting	AY25A	CO1: Explain Elements of cost and preparation of cost sheet and tenders. CO2: Describe the Procedure for preparation of Stores ledger CO3: Illustrate Calculation of wages CO4: Demonstrate Classification and apportionment of overheads CO5: Explain Unit costing, Job costing, Process costing, Operation and Operating costing.
Corporate governance and ethics	AY25B	CO1: Explain meaning, objectives, importance of corporate governance CO2: Describe levels of governance structure CO3: Explain corporate governance forum CO4: Enumerate corporate social responsibility CO5: Illustrate business ethics
Business Laws	AY25C	CO1: Illustrate formation of contract CO2: Discuss offer, acceptance and consideration CO3: Describe elements of valid contract CO4: Enumerate performance of contract CO5: Demonstrate sale of goods act
Income Tax Law And Practice-I	AY25D	CO1: Explain history of income tax and important definitions CO2: Determine residential status and scope of total income CO3: Describe Exempted income CO4: Explain Income tax provisions relating to computation of Income under the head salary, house property and Business or Profession. CO5: Describe e-filing procedure and submission of returns

Marketing	AY45A	CO1: Explain functions and importance of marketing CO2: Discuss market segmentation and consumer behaviour CO3: Describe marketing mix and product policy CO4: Illustrate channels of distribution CO5: Demonstrate recent trends in marketing
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COURSE OUTCOME – EVEN SEMESTER

COURSE NAME	COURSE CODE	COURSE OUTCOME
SEMESTER II		
பொதுத்தமிழ் -2 தமிழ் இலக்கிய வரலாறு -2	100L2A	1. சிற்றிலக்கியங்கள் வழி இலக்கிய சுவையினையும் பண்பாட்டு அறிவினையும் பெறுவர். 2. புதுக்கவிதை வரலாற்றினை அறிவர். 3. தமிழ் மொழியைப் பிழையின்றி எழுதவும் புதிய கலைச் சொற்களை உருவாக்கவும் அறிந்து கொள்வர்
HINDI II	100L2E	हिंदी साहित्य के निर्माण में महत्वपूर्ण सामाजिक, राजनीतिक और सांस्कृतिक संदर्भों को समझना। ऐतिहासिक घटनाओं का साहित्यिक कृतियों पर प्रभाव का विश्लेषण करना।
GENERAL ENGLISH-II	100L2Z	CO1 Realize the importance of resilience CO2 Become good decision-makers PO1,PO2,PO10 CO3 Imbibe problem- solving skills CO4 Use tenses appropriately CO5 Use English effectively at the work place.
FINANCIAL ACCOUNTING-II	118C2A	CO1: To Prepare Branch accounts and departmental accounts CO2: Illustrate Hire purchase and installment system CO3: Describe Partnership accounts

		<i>including admission, retirement and death of a partner and dissolution of partnership</i>
BUSINESS LAW	118C2B	CO1: To Understand the concept of contract CO2: To Understand Offer, Acceptance and consideration of contract. CO3: To Learn elements of valid contract CO4: To Identify kinds of performances of the contract. CO5: To learn rules and regulations of sale of goods act.
INTERNATIONAL TRADE	118E2C	<i>CO1: It enable the students to understand the theories of Foreign trade in a wide aspect, idea regarding Balance of trade and Payment</i> <i>CO2: To acquire specialized knowledge in international trade</i> <i>CO3: To learn about WTO and how globalization of Economy takes place</i>
SEMESTER IV		
பொதுத்தமிழ் -4 தமிழும் அறிவியலும்	200L4A	1.தமிழ் மொழி வாயிலாக அறிவியல் பற்றிச் சிந்திக்கும் திறன் பெற்றிருப்பர். 2.அறிவியல் கலைச்சொல்லாக்கம் பற்றிய விதிகள் நுணுக்கங்களை அறிந்திருப்பர். 3.மொழி அறிவோடு சிந்தனைத் திறனைப் பெறுவர்.
HINDI IV	200L4E	साहित्यिक रचनाओं का गहन विश्लेषण और आलोचनात्मक मूल्यांकन करने की क्षमता विकसित करना। साहित्यिक सिद्धांतों और आलोचनात्मक दृष्टिकोणों की समझ को बढ़ाना।

Language Through literature-IV	LZ14A	CO1 To use literature as a medium to teach/learn vocabulary, writing mechanics, creative writing and thinking skills CO2● To strengthen contextual understanding of the language through texts and offer scope for imaginative involvement and self-expression CO3● To help absorb the values, ethics and attitudes of life from personalities, perspectives and the cultural diversity in India from translated literary texts CO4 ● To stimulate interest in acquiring twenty-first century skills CO5● To engage in self assessment activities for self- development
Advance Corporate Accounting	AY24A	CO1: Explain External and internal reconstruction of a company CO2: Explain Amalgamation CO3: Prepare Consolidation accounting for Holding and Subsidiary Company CO4: Prepare Banking company accounts CO5: Prepare Liquidator's final statement of accounts
Securities law &Market operation	AY34A	CO1: Explain Primary & Secondary Markets CO2: Elucidate financial instruments in primary and secondary market CO3: Enumerate mechanism of stock market trading CO4: Discuss credit rating agencies and its function
Indirect taxation	AY24B	CO1: Explain history, concept, types and canons of taxation CO2: Discuss the basic concepts of GST CO3: Enumerate GST Taxation/ Assessment proceedings CO4: Discuss tax audit CO5: Explain Customs duty
SEMESTER VI		
Management Accounting	AY26B	CO1: Explain management accounting concepts and correlate with cost and financial accounting. CO2: Discuss analysis and interpretation of financial statements. CO3: Analysis of ratios CO4: Prepare cash flow statement CO5: Explain Marginal costing CO6: Prepare Budget and budgetary control CO7: Analyze capital budgeting
Industrial law	AY26A	CO1: Explain Factories Act, 1948 (health, safety and welfare measures) CO2: Describe Industrial Disputes Act, 1947 (strikes, lock outs, layoff and retrenchment) CO3: Demonstrate Workmen Compensation Act, 1923 (distribution of compensation, medical examination, notice and claim) CO4:

		Illustrate Employees State Insurance Act 1948 (ESI Corporation, contribution and recovery, penalties for false claims) CO5: Enumerate Employees Provident Fund and Miscellaneous Provisions Act, 1952 (Provident fund schemes, contribution and recovery, penalties and offences)
Entrepreneurial development	AY26D	CO1: Explain concept of entrepreneurship. CO2: Demonstrate the steps of developing successful business ideas CO3: Illustrate opportunity identification and evaluation CO4: Analyze business planning process CO5: Describe sources of finance
Income tax law & practice-II	AY26C	CO1: Explain Income tax provisions relating to computation of Capital gain and Income from other sources. CO2: Apply Income tax provisions relating to Clubbing of income & set-off and carry forward of losses. CO3: Explain Deductions from Gross total income CO4: Illustrate Assessment of individuals and computation of tax liability. CO5: Describe powers of income tax authorities and procedure for assessment
Project and institutional training	AY461	CO1: To acquaint the students with Company's activities, organization structure CO2: Study of layout, working conditions, office maintenance, safety and sanitary conditions. CO3: Study of the Secretarial service, communication, equipments, postal and mailing services and equipments. CO4: Acquaintance with office machines and equipments and accounting, machines. CO5: Acquaintance with filing department, sales, purchases, sales accounts, salary, administration and personnel departments.