

MAR GREGORIOS COLLEGE OF ARTS & SCIENCE

B.COM CORPORATE SECRETARYSHIP

PROGRAMME SPECIFIC OUTCOMES

PSO1: To make students understand the concepts of financial transactions and various Conventions & practice of Fundamentals of FINANCIAL, COST, CORPORATE, MANAGEMENT and ACCOUNTING.

PSO2: Possess wide spectrum of managerial skills along with competency building qualities in specific areas of business studies. Exercising professional skills, values, team spirit, and to accept the challenges in the Industry and Academics.

PSO3: To impart the basic knowledge of Compliance Procedures, Corporate Social Responsibility, Due Diligence, Audit Committees etc., To Impart basic knowledge and Legal framework and provisions of Income Tax Act.

PSO4: To prepare students with skills that fit to the jobs in the corporate world. To make students pursue post graduation and other related courses.

PSO5: Analyze the administrative and Secretarial practices towards the effective functioning of the business. Understand the application of secretarial practices in both theoretical and practical aspects.

COURSE OUTCOMES

COURSE NAME	COURSE OUT COMES
SEMESTER - I	
Financial Accounting	CO1. Prepare Final accounts, Receipts and Payment accounts.
	CO2. Analyze Rectification of errors and Bank reconciliation statement
	CO3. Describe the methods of Calculation of depreciation
	CO4. Prepare Income and Expenditure accounts.
	CO5. Illustrate Hire purchase and Installment system
Business Communication	CO1. Enumerate Principles and barriers of effective communication.
	CO2. Analysis of business letters
	CO3. Discuss Company correspondence with bank, insurance companies, shareholders and Directors
	CO4. Explain Report writing
	CO5. Describe various forms communication
International Trade	CO1. Understand the nature and scope of International Trade
	CO2. Enumerate Trade policy.
	CO3. Describe functions of WTO

	CO4. Analyse the Balance of payment and exchange control
	CO5. Analyse International monetary system and international liquidity
SEMESTER - II	
Advanced Financial Accounting	CO1. Prepare Branch accounts and departmental accounts
	CO2. Prepare of Departmental accounts and their allocation of expenses among the departments.
	CO3. Describe Partnership accounts including admissions, retirements, deaths and insolvency
	CO4. Prepare financial statements for partnership firm on dissolution of the firm
	CO5. Enumerate Accounting standard for financial reporting.
Corporate Management	CO1. Discuss the Nature and scope of Management process
	CO2. Describe the Planning and decision making process.
	CO3. Understand the Human resources planning, training, recruitment and selection
	CO4. Identify the training needs and methods of performance appraisal.
	CO5. Understand the theories of motivation; and Needs and types of Co-coordinating & Control.
Business Economics	CO1. Understand the Fundamentals of Micro economics and Macro economics.
	CO2. Understand the concepts of demand, supply analysis and theory of consumer behaviour
	CO3. Analyse consumer behaviour.
	CO4. Apply economic theories in decision making
	CO5. Understand the concepts of product pricing
SEMESTER - III	
Corporate Accounting	CO1. Explain accounting treatment for Issue of shares, debentures and Redemption of preference shares and debentures
	CO2. To analyze acquisition of business and profit prior to incorporation.
	CO3. Able to prepare Company final accounts
	CO4. Describe procedure for the Valuation of goodwill and shares.
	CO5. Discuss Alteration of share capital.
Company Law and Secretarial Practice	CO1. Understand in detail the evolution of Company Law and procedure for incorporation of company
	CO2. Describe the role of Company Secretary and his rights, duties and powers
	CO3. Elucidate prospectus, its types and secretarial duties in issue of prospectus
	CO4. Demonstrate key managerial personnel and the procedure for convening different types of meeting
	CO5. Describe NCLT, Special court Mediation and Conciliation panel.

Business Statistics	CO1. Describe the 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. Analyse correlation and Regression
	CO4. Forecast Time series analysis
	CO5. Calculate Index Numbers
SEMESTER - IV	
Advanced Corporate Accounting	CO1. Explain External and internal reconstruction of a company
	CO2. Explain Amalgamation
	CO3. Calculate liquidators remuneration
	CO4. Compute Holding Companies and prepare Consolidate Final Statement of accounts.
	CO5. Prepare Banking company accounts
Indirect Taxation	CO1. Understand 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.
Securities Law and Market Operation	CO1. Understand Primary & Secondary Markets
	CO2. Elucidate financial instruments in primary and secondary market
	CO3. Enumerate mechanism of stock market trading.
	CO4. Understand the concept of demat trading and role of depositories.
	CO5. Discuss credit rating agencies and its function
SEMESTER - V	
Cost Accounting	CO1. To analyze the 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 cost.
Corporate Governance and Ethics	CO1. Understand Corporate Governance and organizational success.
	CO2. Analyze the roles, responsibilities and powers of corporate Management Committee.
	CO3. Explain various corporate governance forums.
	CO4. Understand the concept of Corporate Social Responsibilities and its Objectives.
	CO5. Understand the concept of factors responsible for ethical & Unethical business decision.
Business Law	CO1. Understand Basic concepts of Indian Contract Act

	CO2. Describe the Structure and formation of contract.
	CO3. Discuss the Contract of Indemnity and Guarantee
	CO4. Enumerate the Contract of agency
	CO5. Demonstrate the Law of Sale of goods
Income tax Law And Practice- I	CO1. Understand Basic concepts of Income tax and Income Tax Act, 1961 and determine Residential Status
	CO2. Compute the income under the head "Income from Salary"
	CO3. Compute income under the head "Income from House Property"
	CO4. Compute income under the head "Income from Business or Profession"
	CO5. Understand the concept of E-filing
Marketing	CO1. Understand basic concepts of Marketing.
	CO2. Analyse Market Segmentation and Consumer buying behaviors.
	CO3. Explain Product Line Cycle.
	CO4. Illustrate channels of distribution.
	CO5. Explain recent trends in Marketing and E-Marketing.
SEMESTER - VI	
Industrial Law	CO1. Understand the Factories Act, 1948 (health, safety and welfare measures)
	CO2. Describe Industrial Disputes Act, 1947 (strikes, lock outs, layoff and retrenchment)
	CO3. Demonstrate The 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. Understanding the concept of Employee Provident Fund and Miscellaneous Provision Acts 1952.
Management Accounting	CO1. Understand Management accounting concepts and techniques for business decisions
	CO2. Apply and analyze different types of interpretation of financial statements..
	CO3. Calculate various accounting ratios, reports and relevant data.
	CO4. Preparing Fund Flow Statement and Cash Flow Statement.
	CO5. Analyzing Marginal costing
Entrepreneurial Development	CO1. Understand the Concept of entrepreneurship
	CO2. Discuss the role of financial institutions in the development of entrepreneurs.
	CO3. Understand the creative process of opportunities, identifications and screenings
	CO4. Evaluate Parameters to assess opportunities and constraints for new business ideas; and device a business plan.

	CO5. Analyze the Role of entrepreneur in economic growth and development of women entrepreneurship
Income tax Law And Practice- II	CO1.Understand the capital gains and procedure for calculating capital gains
	CO2.Compute problems relating to income from other sources
	CO3.Apply Income tax provisions relating to Clubbing of income & set-off and carry forward of losses
	CO4.Illustrate assessment of individuals and computation of tax liability
	CO5.Understand the Income Tax Authorities and Procedures.
Institutional Training	CO1 Acquaint the students with Company's activities, organization structure
	CO2.Understand the layout, working conditions, office maintenance, safety and sanitary conditions.
	CO3.Understand 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