



DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)

B.Com. (Corporate Secretaryship)

S.No	Course Code	Course Name	Course Outcomes
SEMESTER- I			
1.	23UCCC11	Core Course – I: Financial Accounting	CO1[K1]: recall the fundamental of financial accounting concepts CO2[K2]: explain the techniques of preparing financial statement, account current and depreciation account CO3[K3]: apply the latest provisions in financial accounting CO4[K4]: Analyse the procedure for preparing final accounts of trading, non trading concern and under single entry system CO5[K5]: Determine the average due date, depreciation method, profit and financial position of trading and non-trading concern
2.	23UCCC12	Core Course – II: Corporate Correspondence	CO1[K1]: describe the basic concept of communication, corporate correspondence and corporate documents CO2[K2]: explain the procedures for communication and drafting secretarial correspondence in corporate environment CO3[K3]: prepare corporate correspondence, corporate report, corporate documents and replies CO4[K4]: examine the procedures for drafting various corporate correspondence, corporate documents and replies CO5[K5]: evaluate the communication barriers, communication methods, content of corporate correspondence, report and documents



3.	23UCCA1P	Elective Course Generic/ Discipline Specific - I: Practical: Corporate E-Management	<p>CO1[K1]: recall the basic concepts of computer, internet and E-commerce.</p> <p>CO2[K2]: summarize the features of computer, operating system, multimedia and e-commerce</p> <p>CO3[K3]: describe the workings of computer, operating system, internet and multimedia</p> <p>CO4[K4]: analyse the latest development in computer environment</p> <p>CO5[K5]: evaluate the impact of computer, multimedia, internet and e-commerce in business</p>
4.	23UCCS11	Skill Enhancement Course - I: Foundation: Fundamental Concepts of Accounting and Commerce	<p>CO1[K1]: illustrate the basic concepts of accounting and commerce</p> <p>CO2[K2]: explain the accounting rules, types of accounting, communication process and functions of management</p> <p>CO3[K3]: apply the accounting rules, mercantile laws, communication techniques and management techniques</p> <p>CO4[K4]: analyze the latest changes in accounting and commerce</p> <p>CO5[K5]: examine the accounting rules, laws applicable to business, communication barriers and functions of business management</p>
5.	23UCCN11	Skill Enhancement Course - II: Non Major Elective Course: Basics of Logistics Management	<p>CO1[K1]: recall the basic concepts of logistics and supply chain management</p> <p>CO2[K2]: illustrate the components of logistic and supply chain management</p> <p>CO3[K3]: determine transport system, logistics network, supply chain relationships, warehousing technology and material handling techniques</p> <p>CO4[K4]: analyze recent trends and impact of logistics and supply chain management</p> <p>CO5[K5]: examine the concepts and elements of logistics, supply chain management and inventory equipments</p>



II Semester

6.	23UCCC21	Core Course – III: Advanced Financial Accounting	<p>CO1[K1]: illustrate the basic concepts of advanced accounting</p> <p>CO2[K2]: explain the procedure for preparing necessary accounts in relation to partnership firm, branch, department and hire purchase</p> <p>CO3[K3]: prepare relevant accounts relating to partnership firm, branch, department and hire purchase</p> <p>CO4[K4]: analyze the latest provisions in advanced accounting</p> <p>CO5[K5]: examine the accounting procedures of partnership accounting and hire financial accounting</p>
7.	23UCCC22	Core Course – IV: Corporate Management	<p>CO1[K1]: recall the basic concepts of management in corporate world</p> <p>CO2[K2]: discuss the significant of corporate management in today's world</p> <p>CO3[K3]: apply management concepts in corporate environment.</p> <p>CO4[K4]: analyse the functions and process of management in corporate world</p> <p>CO5[K5]: evaluate the concepts, principles and techniques of corporate management for effective governance.</p>
8.	23UCCA21	Elective Course Generic/ Discipline Specific – II: Securities Law and Regulation of Financial Markets	<p>CO1[K1]: recall the basic concepts of financial markets, instruments and institutions</p> <p>CO2[K2]: state the role, functions of financial markets, instruments and institutions</p> <p>CO3[K3]: apply the mechanisms of trading in financial market and credit rating procedures</p> <p>CO4[K4]: analyze the financial markets, instruments and institutions operations</p> <p>CO5[K5]: examine the financial system of India.</p>



9.	23UCCS21	Skill Enhancement Course – III: Fundamentals of Auditing	<p>C01 [K1]: describe the basic concept of auditing</p> <p>C02 [K2]: explain the procedures of auditing and role of auditor</p> <p>C03 [K3]: determine scope of auditing, types of audit, auditing tools, vouching methods and auditor duties</p> <p>C04 [K4]: examine the auditing techniques and day to day activities of auditor</p> <p>C05 [K5]: analyze the system of auditing and appointment and removal of auditor</p>
10.	23UCCN21	Skill Enhancement Course - IV: Non Major Elective Course: Every day banking	<p>C01[K1]: recall the basic concepts of banking and its process</p> <p>C02[K2]: discuss the modern banking techniques</p> <p>C03[K3]: apply the recent technology in banking</p> <p>C04[K4]: analyse the modern banking instruments and forms</p> <p>C05[K5]: examine the banking procedures and operations</p>
III Semester			
11.	23UCCC31	Core Course – V: Corporate Accounting	<p>C01 [K1]: recall the basic concepts of corporate accounting</p> <p>C02 [K2]: explain the principles, standards and treatment of company accounts</p> <p>C03 [K3]: apply the accounting procedures to solve the problems in corporate accounts</p> <p>C04 [K4]: examine the accounting standards and treatment relating to corporate accounts</p> <p>C05 [K5]: evaluate the corporate accounting standards and procedures.</p>
12.	23UCCC32	Core Course – VI: GST and Customs Law	<p>C01[K1]: recall the basic concepts of taxation, GST and customs act</p> <p>C02[K2]: explain the provisions relating to GST and customs act</p> <p>C03[K3]: apply the GST and Custom Law provisions</p>



			<p>CO4[K4]: analyze the indirect taxation system in India</p> <p>CO5[K5]: evaluate the indirect tax provisions and taxation system in India.</p>
13.	23UCCA31	<p>Elective Course Generic/ Discipline Specific - III: Business Economics</p>	<p>CO1[K1]: identify the primary concept of business economics</p> <p>CO2[K2]: explain the basic laws of business economics</p> <p>CO3[K3]: apply economic theory and concepts in practice</p> <p>CO4[K4]: examine the economic concepts and laws used in business</p> <p>CO5[K5]: analyze the techniques of business economics and concepts.</p>
14.	23UCCS31	<p>Skill Enhancement Course - V: Business Building Skills</p>	<p>CO1[K1]: Recall the basics of business skills</p> <p>CO2[K2]: explain the concepts of entrepreneurship, creativity, modern skills, IPR and entrepreneurial ecosystem</p> <p>CO3[K3]: apply the skills, innovation and entrepreneurial ecosystem in building the business</p> <p>CO4[K4]: analyze the entrepreneurial process to build a successful business</p> <p>CO5[K5]: evaluate the entrepreneurial skills, IPR policy, Start up policy and entrepreneurial ecosystem.</p>
15.	23UCCS3P	<p>Skill Enhancement Course - VI: Practical: GST Filing of Returns</p>	<p>CO1[K1]: recall the basic procedures of GST returns</p> <p>CO2[K2]: explain the basic concepts and steps in GST filling</p> <p>CO3[K3]: apply the legal provisions relating to registration and GST filling</p> <p>CO4[K4]: analyze the process of GST registration and returns</p> <p>CO5[K5]: evaluate the recent changes in GST registration and returns filling.</p>
IV Semester			
16.	23UCCC41	<p>Core Course - VII: Specialised Company Accounts</p>	<p>CO1[K1]: illustrate the fundamental concepts of specialized company accounts</p> <p>CO2[K2]: explain the accounting procedures of corporate undertaking</p>



			<p>CO3[K3]: prepare the necessary accounts of company and corporate undertaking</p> <p>CO4[K4]: analyse the financial statement of the corporate undertakings</p> <p>CO5[K5]: evaluate the accounting procedures and treatment relating to various corporate undertakings</p>
17.	23UCCC42	Core Course – VIII: Company Law and Secretarial Practice	<p>CO1[K1]: outline the basic concepts of company law and secretarial practice</p> <p>CO2[K2]: explain the procedures for incorporation, issuing prospectus, becoming members, conducting meeting and winding up</p> <p>CO3[K3]: apply the provision of Companies Act in practice</p> <p>CO4[K4]: analyze the legal provisions relating to incorporation, issuing prospectus, becoming members, conducting meeting and winding up</p> <p>CO5[K5]: evaluate the documents related to companies, qualification of secretary, members and directors and winding up procedures</p>
18.	23UCCA41	Elective Course Generic/ Discipline Specific – IV: Business Statistics	<p>CO1 [K1]: describe the basic concepts of business statistics</p> <p>CO2 [K2]: illustrate the basic statistical tools to solve simple statistical problems</p> <p>CO3 [K3]: compute central tendency, variation, correlation, time series and index number</p> <p>CO4 [K4]: analyze the business data using statistical tools</p> <p>CO5 [K5]: evaluate the statistical techniques used in the business.</p>
19.	23UCCS4P	Skill Enhancement Course – VII: Practical: Tally Accounting Software	<p>CO1[K1]: demonstrate the basic application of accounting software</p> <p>CO2[K2]: explain the procedure for working in accounting software</p> <p>CO3[K3]: apply the tally solution to enter business transactions</p> <p>CO4[K4]: analyze the accounting tactics applicable in computerized environment</p> <p>CO5[K5]: create company and maintain the accounts using accounting software</p>
20.	23UCCS41	Skill Enhancement Course – VIII:	<p>CO1[K1]: tell the basic aspects of professional skill</p>



		Professional Skills for Corporate World	<p>C02[K2]: explain concept and importance of professional skill for corporate world</p> <p>C03[K3]: describe the importance of personal and interpersonal skills, body languages, self images, business etiquette and business correspondence</p> <p>C04[K4]: analyze the role of professional skills at a work place</p> <p>C05[K5]: evaluate the skills required to work in the corporate environment</p>
21.	23UESR41	Environmental Studies	<p>C01[K1]: recognize the importance of environment and role of Individuals in its protection.</p> <p>C02[K2]: explain the key concepts of Ecosystem, biodiversity and climatic change</p> <p>C03[K3]: apply the right measures for the sustainable use of natural resources.</p> <p>C04[K4]: analyse the ethical, cross-cultural, and historical context of environmental issues and the links between Human and Natural Systems.</p> <p>C05[K5]: evaluate the impact of human action on the biological environment</p>
V Semester			
22.	23UCCC51	Core Course – IX: Management Accounting	<p>C01[K1]: recall the basic concepts of management accounting</p> <p>C02[K2]: explain the applications of management accounting techniques</p> <p>C03[K3]: determine the financial performance, performance ratio, cash and fund from operations, and BEP, PV ratio</p> <p>C04[K4]: analysis the financial statement using management accounting techniques</p> <p>C05[K5]: evaluate the company performance by applying management accounting tools</p>
23.	23UCCC52	Core Course – X: Income Tax Law and Practice I	<p>C01[K1]: recall the basic concepts and definitions under the Income Tax Act</p> <p>C02[K2]: compute the residential status, incidence of tax, exemption limit and various heads of income</p>



			<p>CO3[K3]: calculate the income from various sources of income</p> <p>CO4[K4]: analyze the tax provisions in the computation of residential status and income from different heads</p> <p>CO5[K5]: evaluate the provisions relating to computation of taxable income</p>
24.	23UCCC53	Core Course – XI: Business Law	<p>CO1[K1]: identify the various laws involved in business operations</p> <p>CO2[K2]: explain the basic principles of law pertaining to business</p> <p>CO3[K3]: apply the knowledge of various business laws in business</p> <p>CO4[K4]: analyse the provisions relating to contract, indemnity, guarantee, sale of goods, limited liability partnership and intellectual property rights</p> <p>CO5[K5]: evaluate the recent changes in the legal context related to business</p>
25.	23UCCJ51	Core Course – XII: Project with Viva-Voce	<p>CO1[K2]: explain the research process, research methodology, significance and problems in conducting social science research in India</p> <p>CO2[K3]: determine the types research, research methodology</p> <p>CO3[K4]: formulate research problem and research design</p> <p>CO4[K5]: analyze primary and secondary data</p> <p>CO5[K6]: prepare a report on the basis of collected data</p>
26.	23UCCO51	Elective Courses Generic/ Discipline Specific – V: Corporate Governance and	<p>CO1[K1]: recall the fundamental concepts of corporate governance, business ethics and corporate social responsibilities.</p> <p>CO2[K2]: explain the elements of good corporate governance, business ethics and corporate social responsibilities</p> <p>CO3[K3]: apply the procedures of corporate governance, business ethics and corporate</p>



		Business Ethics	<p>social responsibilities in the corporate sector</p> <p>C04[K4]: analyse the legal frame works and level of corporate governance and corporate social responsibilities</p> <p>C05[K5]: evaluate the practices of good corporate governance, social responsibility (CSR) and ethical business decisions.</p>
27.	23UCC052	Elective Courses Generic/ Discipline Specific - V: Industrial Law	<p>C01[K1]: identify the various acts involved in industries</p> <p>C02[K2]: explain the concepts of various act related to industries</p> <p>C03[K3]: apply the knowledge of industrial act in industrial undertakings</p> <p>C04[K4]: analyse the provisions relating to Factories Act, Industrial Disputes Act, Workmen Compensation Act, Employee State Insurance Act and Employee Provident fund Act</p> <p>C05[K5]: evaluate the recent changes in the legal context related to industries</p>
28.	23UCC053	Elective Courses Generic/ Discipline Specific - VI: Basics of Research Methodology	<p>C01[K1]: recall the basic concepts of research methodology</p> <p>C02[K2]: explain the procedures to carry out the research</p> <p>C03[K3]: apply the research techniques to solve the business problems</p> <p>C04[K4]: analyse the research problems through systematic research methodology</p> <p>C05[K5]: evaluate the techniques of research process, formulating research problem, research design, data collection and sampling</p>
29.	23UCC054	Elective Courses Generic/ Discipline Specific - VI: Entrepreneurial Development	<p>C01[K1]: recall the fundamental aspects of entrepreneurial development</p> <p>C02[K2]: explain the concept of entrepreneurship, developing business idea, project identification, venture creation and emerging trends</p> <p>C03[K3]: develop entrepreneurial skills, business ideas, project identification and venture creation</p>



			<p>CO4[K4]: analyse the environment for potential business opportunities</p> <p>CO5[K5]: develop thorough knowledge on entrepreneurial growth</p>
30.	23UVED51	Value Education	<p>CO1[K1]: identify the basic human values and ethics necessary for harmonious human relationship</p> <p>CO2[K2]: explain the significance of social values and religious tolerance to live in peace</p> <p>CO3[K3]: articulate the life-changing principles of brotherhood, honesty, loyalty and community solidarity</p> <p>CO4[K4]: analyse emotional, social, spiritual attribute to acquire well balanced personality</p> <p>CO5[K5]: assess the importance of harmonious living in the multi-cultural pluralistic society</p>
31.	23UCCJ52	Internship /Industrial Training	<p>CO1[K1]: relate the class room theory with organizational functioning</p> <p>CO2[K3]: apply the knowledge learned in class room in a work place</p> <p>CO3[K4]: analyse the management and administration practice, accounting tactics and operations techniques of business organisations</p> <p>CO4[K5]: examine the business operations and administrative operations of business units.</p> <p>CO5[K6]: develop the real time technical and managerial skills required at the job</p>
VI Semester			
32.	23UCCC61	Core Course – XIII: Cost Accounting	<p>CO1[K1]: outline the fundamental concepts of cost accounting</p> <p>CO2[K2]: explain the basic concepts and applications of cost accounting</p>



			<p>CO3[K3]: apply the cost accounting techniques in preparing cost sheet, inventory maintenance, fixation of remuneration, overhead allocation and process costing</p> <p>CO4[K4]: analyses the various elements of cost and methods of costing</p> <p>CO5[K5]: evaluate cost sheet, stores ledger, wages system, overhead allocation and costing methods</p>
33.	23UCCC62	Core Course – XIV: Income Tax Law and Practice-II	<p>CO1[K1]: recall the basic concepts under the Income Tax Act 1961</p> <p>CO2[K2]: explain the procedures for calculation of taxable income of individual</p> <p>CO3[K3]: determine income from capital gain and other sources, total income and tax liabilities of individual</p> <p>CO4[K4]: analyze the tax provisions in the computation of income from different heads and tax liabilities of individuals</p> <p>CO5[K5]: evaluate the provisions relating to computation of taxable income</p>
34.	23UCCC63	Core Course – XV: Banking Theory Law and Practice	<p>CO1[K1]: recall the fundamental concepts in banking</p> <p>CO2[K2]: explain the banking system, activities of commercial banks and its recent techniques</p> <p>CO3[K3]: apply the contemporary knowledge of banking law and practice in everyday life</p> <p>CO4[K4]: analyse the concepts of banking and its related documents and process</p> <p>CO5[K5]: examine the banking process, procedures, techniques and its practices</p>
35.	23UCCO61	Elective Courses Generic/ Discipline Specific – VII: Knowledge Management	<p>CO1 [K1]: recall the basic concepts of knowledge management</p> <p>CO2 [K2]: explain the myths and life cycle of knowledge management and concept of knowledge creation and knowledge capture</p> <p>CO3 [K3]: apply the key concepts of knowledge in making efficient organization.</p> <p>CO4 [K4]: analyse the elements of knowledge management, knowledge management systems life cycle and its creation and capturing</p>



			CO5 [K5]: evaluate the knowledge management system.
36.	23UCC062	Elective Courses Generic/ Discipline Specific - VII: Office Management	<p>CO1[K1]: recall the fundamental concepts of office and office management</p> <p>CO2[K2]: explain the management system of office record, office maintenance, office stationery and office environment.</p> <p>CO3[K3]: administer the office and maintain conducive environment</p> <p>CO4[K4]: analyse the day to day activities and functions of an office.</p> <p>CO5[K5]: evaluate the procedures and systems used to maintain a modern office.</p>
37.	23UCC063	Elective Courses Generic/ Discipline Specific - VIII: Financial Management	<p>CO1[K1]: recall the various concepts and theories related to financial management</p> <p>CO2[K2]: explain the various components in the firm's capital structure, cost of capital, dividend policy and working capital.</p> <p>CO3[K3]: apply the conceptual knowledge of financial management for effective decision making.</p> <p>CO4[K4]: determine time value of money, leverages, cost of capital, capital structure, working capital and dividend of a company</p> <p>CO5[K5]: evaluate the financial management techniques used for fulfilling the financial needs of firm.</p>
38.	23UCC064	Elective Courses Generic/ Discipline Specific - VIII: Modern Marketing Management	<p>CO1[K1]: describe the basic concepts of marketing</p> <p>CO2[K2]: explain marketing concept, marketing planning and elements of marketing mix and current trends in marketing</p> <p>CO3[K3]: apply the contemporary terms of marketing in business</p> <p>CO4[K4]: analyse the process, components of marketing mix and recent trends in marketing</p> <p>CO5[K5]: evaluate the marketing concept, marketing mix and planning strategy, and the</p>



			recent change
39.	23UCCS61	Skill Enhancement Course - IX: Professional Competency Skill - Training for Competitive Examinations	CO1[K1]: recognize the frame work of the competitive examinations CO2[K2]: describe the mathematical ability, logical reasoning, language ability, nature of Indian economy and current affairs CO3[K3]: apply the knowledge of professional competency skill to succeed in the competitive examinations CO4[K4]: analyze the numerical and economic data, current events and reasoning CO5[K5]: evaluate the facts using mathematical ability, logical reasoning, language ability and economic knowledge.