



**NEW PRINCE SHRI BHAVANI ARTS & SCIENCE COLLEGE**  
(Co - Educational & Affiliated to University of Madras)  
Patel Road, Medavakkam, Chennai-100.  
**DEPARTMENT OF COMMERCE**

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## **B.Com (CORPORATE SECRETARYSHIP)**

### **PROGRAMME OBJECTIVES:**

- To impart knowledge and skills needed to contribute to the corporate world.
- It is a 100% placement – oriented, professional course eligible to pursue ACS to become a company secretary.
- The students will get ready to get Employment opportunities in management related jobs, Auditors, Bank, Accountants.

### **PROGRAM SPECIFIC OUTCOMES:**

- The course enabled the students to acquire the knowledge about Accounting, Law papers and computer skills.
- They specialize in areas like Company law, Secretarial practice, General Laws, Industrial, Corporate laws and corporate governance.

**YEAR: 1**  
**SUBJECT: FINANCIAL ACCOUNTING**

**SEMESTER : I**  
**SUB CODE : CYA1A**

**COURSE OBJECTIVE:**

- The main objective of financial accounting is to accurately prepare an organization's final accounts for a specific period.

**COURSE OUTCOMES:**

**CO-1:** Prepare financial statements in accordance with Generally Accepted Accounting Principles (GAAP).

**CO-2:** To understand adjustment entries to be passed in the preparation of final accounts.

**CO-3:** An understanding on the accounting procedure of average due date and Sale or return account.

**CO-4:** To gain knowledge on Depreciation of assets and its methods.

**CO-5:** An understanding on Single and Double entry system.

**YEAR: 1**  
**SUBJECT: Company Law & Secretarial Practice -I**

**SEMESTER : I**  
**SUB CODE : CYA1B**

**COURSE OBJECTIVE:**

- The course is designed to understand the Formation, Management and other activities of the companies.

**COURSE OUTCOMES:**

**CO-1:** To learn about the characteristics and the various types of company form of organization.

**CO-2:** To understand the importance, roles, duties and responsibilities of a company secretary.

**CO-3:** To gain knowledge regarding memorandum of association, articles of association and procedures involved in issuing prospectus.

**CO-4:** To know about the various types shares and the rules regarding alteration of share capital.

**YEAR: 1**  
**SUBJECT: Corporate E- Management**

**SEMESTER : I**  
**SUB CODE : CYB1A**

**COURSE OBJECTIVE:**

- The course is designed to understand the various Application of Management Information System and Internet.

**COURSE OUTCOMES:**

**CO-1 :** Understand the basics of Computer

**CO-2:** Understand the requirement of Internet, Internet Addressing

**CO-3:** To analyse the role of Management Information System(MIS)

**CO-4:** To know about the Application of MIS in Manufacturing Sector.

**CO-5:** Understand about E-Commerce and Secure Electronic Transaction (SET).

**YEAR: 1**  
**SUBJECT: NME – Introduction to Financial Markets**

**SEMESTER : I**  
**SUB CODE : CYN1C**

**COURSE OBJECTIVE:**

- The course is designed to know about Money market, Capital market and Stock Exchange.

**COURSE OUTCOMES:**

**CO-1:** Students can get an idea about the derivatives like Options and Future contracts.

**CO-2:** Students can gain the knowledge of greater share of investment in growing sectors.

**CO-3:** To enable the students familiarize in a particular markets or service.

**CO-4:** To study the financial markets, instruments and institutions.

**CO-5:** To make the students identify most profitable sectors.

**YEAR: 1**  
**SUBJECT: Advanced Financial Accounting**

**SEMESTER : II**  
**SUB CODE : CYA2A**

**COURSE OBJECTIVE:**

- The course is designed to know about the Branch accounts, Departmental Accounts, Hire Purchase, purchase Account and Dissolution of partnership.

### **COURSE OUTCOMES:**

**CO-1:** To understand about branch accounts and different types branch accounting.

**CO-2:** To gain knowledge on the allocation and apportionment of expenses.

**CO-3:** To understand the difference between Hire purchase system and Instalment System and Accounting procedure followed under each system.

**CO-4:** To gain knowledge on the preparation of Partnership accounts during Admission, Retirement, Death, Insolvency of Partner or partners and dissolution of firm.

**CO-5:** To understand the Piece meal distribution among the partners.

**YEAR: 1**

**SUBJECT: Human Resource Management**

**SEMESTER : II**

**SUB CODE : CYA2B**

### **COURSE OBJECTIVE:**

- The course is designed to know about the personnel Management, Recruitment, Placement, Induction and Collective Bargaining.

**CO1:** To understand the functions, roles and responsibilities of human resource manager.

**CO2:** To understand the process of recruiting and selecting the employees in the organization.

**CO3:** To learn the procedures and techniques involved in training the employees and appraising their performance.

**CO4:** To gain understand the various methods used for compensating the employees and participating them in decision making.

**CO5:** To understand the benefits of quality circle and approaches of human resource audit.

**YEAR: 1**

**SUBJECT: Corporate Finance**

**SEMESTER : II**

**SUBCODE : CYB2A**

### **COURSE OBJECTIVE:**

- The course is designed to understand the key terms of Corporate Finance and the role of Finance in organisation.

### **COURSE OUTCOMES:**

**CO-1:** To understand the various classification and description of Finance function.

**CO-2:** To understand the business and financial risk

**CO-3:** To learn about the detailed analysis of Capitalisation

**CO-4:** To understand about the working Capital Management

**CO-5:** It explains the recent trends in capital market.

**YEAR: 1**

**SUBJECT: NME – Fundamentals of Insurance**

**SEMESTER : II**

**SUB CODE : CYN2C**

**COURSE OBJECTIVE:**

- The course is designed to understand the origin and history of Insurance. It also explains the various types and principles of insurance policies.

**COURSE OUTCOMES:**

**CO-1:** To study the conceptual framework of insurance by the students.

**CO-2:** The students can gain the knowledge of various types of insurance such as Life, Fire, Marine and Miscellaneous.

**CO-3:** To enable the students familiarize in managing cash flow uncertainty.

**CO-4:** students can get an idea about claims under different methods.

**CO-5:** To make the students specialize in importance of insurance

**YEAR: 2**

**SUBJECT: Corporate Accounting - I**

**SEMESTER : III**

**SUB CODE : CYA3A**

**COURSE OBJECTIVE:**

- This course is designed to understand the advanced concepts in Accounting and Finance.

**COURSE OUTCOMES:**

**CO-1:** A Conceptual understanding of the features of shares and debentures.

**CO-2:** To give an exposure to the company final accounts.

**CO-3:** To gain knowledge on accounting methods relating to business.

**CO-4:** Students can get an idea about internal reconstruction.

**YEAR: 2**  
**SUBJECT: Company Law & Secretarial Practice -II**

**SEMESTER : III**  
**SUB CODE : CYA3B**

**COURSE OBJECTIVE:**

- This course is designed to understand the regulations of registered companies and to provide thorough understanding of the various provisions of the Indian company Law.

**CO-1:** To understand the borrowing powers of the company and different methods of raising funds.

**CO-2:** To understand the process of formation and registration process of the company.

**CO-3:** To learn the procedures involved in conducting various types companies meeting.

**CO-4:** To gain knowledge regarding declaration of dividends and importance of auditing.

**CO-5:** To understand the process of winding up.

**YEAR: 2**  
**SUBJECT: Corporate Accounting - II**

**SEMESTER : IV**  
**SUB CODE : CYA4A**

**COURSE OBJECTIVE:**

- This course is made to enable the students an understanding of accounting treatments on various corporate firms in the modern day context.

**COURSE OUTCOMES:**

**CO-1:** To make the students familiarize with corporate accounting procedures.

**CO-2:** Keep them aware about accounts of banking and insurance companies.

**CO-3:** Enable the students to understand about amalgamation, absorption and External reconstruction.

**CO-4:** To enable the company accounting standards importance and its Applications

**CO-5:** To prepare the students to take professional examinations viz., CA, ICWA, ACS.

**YEAR: 2**  
**SUBJECT: Business Management**

**SEMESTER : IV**  
**SUB CODE : CYA4B**

**COURSE OBJECTIVE:**

- This course made to impart the knowledge of Business management, levels, and concepts.

### **COURSE OUTCOMES:**

**CO-1:** To understand the various functions and levels of management, skills and roles performed by managers in the organization.

**CO-2:** To plan the organization and to take effective decisions for critical problems.

**CO-3:** To understand the organization structure and various types of departmentation.

**CO-4:** To learn the steps in delegating the authority and techniques involved in directing and motivating the employees.

**CO-5:** To learn the ways to co-ordinate and control the organization

**YEAR: 3**

**SUBJECT: Management Accounting**

**SEMESTER : V**

**SUB CODE : CYA5A**

### **COURSE OBJECTIVE:**

- This course is designed to analyse and interpret financial statement from the point of view of Managers and Outsiders.

### **COURSE OUTCOMES:**

**CO-1:** To acquire the knowledge and skills relating to the application of management accounting concepts and techniques for business decisions.

**CO-2:** To know the concept of financial statement analysis

**CO-3:** To gain knowledge of preparation of fund flow, cash flow statement and various ratios to evaluate the performance of the company.

**CO-4:** To understand the control techniques used by the management such as cash budgeting.

**CO-5:** To Know the various methods of analysis such as marginal costing, Break Even Analysis etc.

**YEAR : 3**

**SUBJECT: Security Law & Market Operations**

**SEMESTER : V**

**SUB CODE : CYA5B**

### **COURSE OBJECTIVE:**

- This course is designed to acquire the skills necessary to manage the business and markets.

## **COURSE OUTCOMES:**

**CO-1:** To understand the features and functions of SEBI in primary and secondary market.

**CO-2:** To gain in-depth knowledge about Primary and Secondary Market.

**CO-3:** To gain knowledge on Mechanics of Stock market trading, role of brokers and listing of securities.

**CO-4:** To understand about Need and Importance BSE Sensex, NSE, NIFTY, OCTEI, and other Index Numbers.

**CO-5:** To understand about the procedure of Demat Trading and benefits of mutual fund investments

**YEAR: 3**

**SUBJECT: Income Tax Theory Law & Practice - I**

**SEMESTER : V**

**SUB CODE : CYA5C**

## **COURSE OBJECTIVE:**

- This course is designed to know the basic principles underlying the provisions of direct and indirect tax laws and to develop a broad understanding of the tax laws and accepted tax practices.

## **COURSE OUTCOMES:**

**CO-1:** To enable the students to develop conceptual and application skills in Indian tax laws.

**CO-2:** To ascertain the exempted income, residential status and incidence of tax liability.

**CO-3:** To understand the procedure involved in calculation of salary income and business income.

**CO-4:** To have a clear understanding on the different types of assessment procedures and the types of returns filed by the assessee.

**CO-5:** To understand the steps and procedure involved in calculation of professional income.

**YEAR: 3**  
**SUBJECT: Commercial Law**

**SEMESTER : V**  
**SUB CODE : CYA5D**

**COURSE OBJECTIVE:**

- This course is designed to understand the basic principles and origins in the area of commercial law, theoretical and practical preparation enabling students to acquire knowledge and skills related to commercial law.

**COURSE OUTCOMES:**

**CO-1:** Demonstrate understanding of the basic concepts of Contract Act

**CO-2:** Demonstrate understanding the performance of contract and various kinds of contracts

**CO-3:** To understand the concepts of Bailment, Pledge, Indemnity and Guarantee

**CO-4:** To understand the concepts of Agency and Arbitration

**YEAR: 3**  
**SUBJECT: Entrepreneurial Development**

**SEMESTER : V**  
**SUB CODE : CYE5A**

**COURSE OBJECTIVE:**

This course is made for students to advance their skills in customer development, customer validation, competitive analysis.

**COURSE OUTCOMES:**

**CO-1:** To understand the types, qualities and classification of entrepreneur.

**CO-2:** To gain knowledge of financial assistance offered by various financial institutions, government and trade associations to SSI.

**CO-3:** To learn the selection and feasibility analysis of product and preparation of project report.

**CO-4:** To understand role and significance of Entrepreneurial Development Programme (EDP) to SSI

**CO-5:** To learn the various strategies adopted by SSI to sustain in competitive environment.

**YEAR: 3**  
**SUBJECT: Cost Accounting**

**SEMESTER : VI**  
**SUB CODE : CYA6A**

**COURSE OBJECTIVE:**

- The aim of this course is to equip students with skill and knowledge to identify and calculate different types of costs. Determine the product cost by means of historical and standard cost systems.

**COURSE OUTCOMES:**

**CO-1:** To deal with various aspects of cost accounting.

**CO-2:** To ascertain cost of goods/services accurately to control its prices.

**CO-3:** To learn about the preparation of various methods of wage payments, methods of incentives.

**CO-4:** To gain knowledge for allocating expenses in various heads Factory, Administration, Selling and Distribution.

**CO-5:** To Gain knowledge regarding various methods of costing.

**YEAR: 3**  
**SUBJECT: Industrial Law**

**SEMESTER : VI**  
**SUB CODE : CYA6B**

**COURSE OBJECTIVE:**

- This course is designed to know about the relationship between workers and Management with the various laws, rules and regulations.

**COURSE OUTCOMES:**

**CO-1:** To understand the health, safety and welfare provisions provided by the factory and to learn about the employment of workers and their wages.

**CO-2:** To learn about the fixation and revision of wages and fixing of minimum wages to workers.

**CO-3:** To learn about the various authorities involved in resolving industrial disputes.

**CO-4:** To understand the rights, duties and functions of trade union and licensing of contract labour.

**CO-5:** To understand the ways for compensating the workers.

**YEAR: 3**  
**SUBJECT: Income Tax Theory Law & Practice - II**

**SEMESTER : VI**  
**SUB CODE : CYA6C**

**COURSE OBJECTIVE:**

- To enable the students in familiarizing the income tax provisions and to compute Tax liability.

**COURSE OUTCOMES:**

**CO-1:** To have an overview of capital gains.

**CO-2:** To learn about the calculation of income from other sources.

**CO-3:** To learn about the calculation of agricultural and non-agricultural income.

**CO-4:** To understand the set-off and carry forward of losses and deductions.

**CO-5:** To understand the application and computation of tax slabs and net taxable liability

**YEAR: 3**  
**SUBJECT: Indirect Taxes**

**SEMESTER : VI**  
**SUB CODE : CYA6D**

**COURSE OBJECTIVE:**

- This course aims at imparting the basic knowledge about major Indirect Tax.

**COURSE OUTCOMES:**

**CO-1:** Types of tax system in India and Indirect taxation basic concepts

**CO-2:** To understand the various concepts under Excise Duty and Procedures adopted and process of Levy and collection of Excise Duty

**CO-3:** To understand the various kinds of customs duties and the concepts under Customs Act

**CO-4:** To understand the Export and Import procedure

**CO-5:** To clarify the basic concepts of service Tax and various procedures

**YEAR: 3**  
**SUBJECT: Institutional Training**

**SEMESTER : VI**  
**SUB CODE :**

**COURSE OBJECTIVE:**

**CO-1:** To have an overview of organization.

**CO-2:** To understand the various functions of organizations.

**CO-3:** To learn the culture, policies and practices of organizations.

**CO-4:** To know responsibilities and authority performed by employees in the organizations.

**CO-5:** To understand the layout, structure and positions of organizations.

