



Annai College of Arts & Science

Quality Education for Today & Tomorrow
Kovilacheri, Kumbakonam. 612 503. Ph: 0435 2453007

Accredited by NAAC with "B" Grade & Recognized by UGC under Section 2(f) & 12(B)
Affiliated to Bharathidasan University, Tiruchirappalli. E-Mail: acasdmn@gmail.com

**DEPARTMENT OF COMMERCE
(CORPORATE SECRETARYSHIP)**

Attainment of Programme outcome,
Programme Specific outcome with
Course outcome


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PRINCIPAL



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Mapping of Programme outcome, Programme Specific outcome with Course outcome

Programme outcome:

- PO-1** While acquiring the degree of B.Com CS to attain disciplinary knowledge and to our students attain strong ground in accounting and finance skills to facing the accounting problems in the corporate world.
- PO-2** The students gets the knowledge for taxation, Banking, Marketing, Finance, Accounting and communication skills. And also the curriculum offered number of specializations and practical exposures to our students
- PO-3** The outlook of the course is focused on the value based and job oriented. And ensure the students are trained in critical thinking to the current updates.
- PO-4** The students gets various skills like, Accounting Manager, Clerical administrator, Manager, Sales manager, and overall administrative capabilities and also the analytical thinking of the company.
- PO-5** After completion of the course the students are abilities to take decision making, professional Skills and problem solving abilities
- PO-6** The students are capability to research and to start business individually.
- PO-7** To get thorough information literacy about finance, accounts, and commerce.



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Programme Specific outcome:

PSO1 - After completing B.Com(CS) Degree, The students acquiring digital literacy, Skills, Abilities, and Attitudes.

PSO2 - They are to become self learning as a Manager, Accountant, Bank Manager, Auditors, Company Secretary, Teacher, Professor, Entrepreneur, Tax Practitioner, Stock Broker.

PSO3 - The students are ability to learn lifelong learning and to prove themselves like professional skill CA., ACS, CMA, IBPO as well other courses.

PSO4 - The learner attain the problem solving skills, technical applications and co-curricular activities.

PSO5 - The Students get skills to employability options as a Auditor assistance, Tax Practitioner, and other financial services industries.

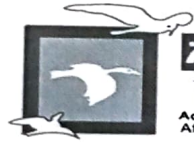


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DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)

FINANCIAL ACCOUNTING - 16CCCCS1

Course outcome	Programme outcome							Programme Specific outcome				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1. To help students learn and understand basic concepts of book keeping and accounting practically.	✓			✓			✓		✓			
CO2. To understand the basic principles of accounts and its applications in Business.		✓					✓					✓
CO3. To develop the skill of recording financial transactions and preparations reports. To equip the knowledge of accounting process and preparation final accounts.		✓			✓			✓			✓	
CO4. Acquire conceptual knowledge of basics of accounting.	✓			✓			✓		✓			✓
CO5. Identify events that need to be recorded in the accounting records.								✓		✓		✓
CO6. Describe the role of accounting information and its limitations.	✓		✓			✓			✓		✓	



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DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)

PRINCIPLES OF MANAGEMENT: (16CCCCS2)

Course outcome	Programme outcome							Programme Specific outcome				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1. To understand the basic principles of Managing a business organization.		✓				✓	✓		✓		✓	
CO2. To impart knowledge on the concepts and principles of Management and application of practices in various organization.			✓				✓		✓			✓
CO3. To understand the importance of administration and management.		✓		✓				✓		✓		
CO4. It enables to learn about principles of organization and various types of organizations.		✓			✓				✓		✓	
CO5. Learn about coordination and control principles and techniques.		✓	✓				✓		✓			✓
CO6. Understand the principles of management in traditional and modern scientific way.			✓			✓			✓		✓	



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DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)

CORPORATE COMMUNICATION: (16CACCS1A)

Course outcome	Programme outcome							Programme Specific outcome				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1. To make the students understand the Concepts Principles and process of Communication in business practices.			✓				✓		✓		✓	
CO2. To understand the qualities of a good speaker		✓				✓		✓		✓		
CO3. Learn effective presentation skills			✓		✓				✓		✓	
CO4. Develop negotiation skills.		✓						✓				✓
CO5. Manage the preparation of documents and the application of procedure.	✓			✓	✓				✓		✓	



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DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)

ADVANCED FINANCIAL ACCOUNTING: (16CCCCS3)

Course outcome	Programme outcome							Programme Specific outcome				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1. To help students understand the accounting procedure of different forms of business organizations.	✓		✓				✓		✓			✓
CO2. To make the students to understand the accounting principles and its application in business.	✓	✓			✓			✓		✓		
CO3. To understand the details about Hire purchase and royalty accounts.		✓		✓					✓			✓
CO4. To understand the students to prepare the insurance policy and self balancing ledger accounts.		✓			✓		✓	✓		✓		
CO5. It enables to know about the hire purchase system and installment purchase system.		✓				✓			✓		✓	
CO6. It enables the students to prepare the final accounts for partnership firms.	✓			✓				✓		✓		



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DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)

COMMERCIAL LAW: (16CCCS4)

Course outcome	Programme outcome							Programme Specific outcome				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1. To facilitate the understanding of basic business legislations..	✓		✓			✓		✓			✓	
CO2. To enable the students to gain knowledge about mercantile law and its importance.		✓			✓				✓		✓	
CO3. To demonstrate and understanding of the legal environment of business.		✓		✓			✓		✓		✓	
CO4. To demonstrate recognition of the requirements of the contract agreement.	✓			✓				✓				✓
CO5. Understanding of contract, consideration and capacity.		✓					✓		✓	✓		
CO6. Understanding of legality and statute of frauds in contracts.		✓			✓			✓			✓	
CO7. Students can identify contract remedies.	✓			✓					✓			✓



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DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)

BUSINESS ECONOMICS: 16CACCS1B

Course outcome	Programme outcome							Programme Specific outcome				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1. To understand the concepts and applications of economic tools in business.	✓			✓			✓	✓			✓	
CO2. Student to learn use economic models to isolate the relevant elements of managerial problems, identify the relationship and formulate them in to a managerial model to which decision making tools can be applied.		✓			✓				✓		✓	
CO3. The purpose of this course is to provide students with a basic understanding of the economic theory and analytical tools that can be used in decision making problems.		✓				✓			✓			✓



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DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)

COMPANY LAW AND SECRETARIAL PRACTICE -I: (16CCCCS5)

Course outcome	Programme outcome							Programme Specific outcome				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1. To understand the secretarial duties regarding formation of company.		✓					✓	✓		✓		
CO2. To understand the secretarial duties regarding issue of prospectus and issue of shares.			✓		✓				✓		✓	
CO3. To enlighten the students knowledge and companies act secretarial practice.	✓			✓			✓		✓			✓



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DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)

COST ACCOUNTING : 16CCCCS6

Course outcome	Programme outcome							Programme Specific outcome				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1. To facilitate the understanding of basic concepts and methods of cost accounting.	✓			✓			✓		✓			✓
CO2. To extend skill over problem solving and critical revelation in decision making in firms.	✓		✓			✓		✓		✓		
CO3. To enable the students to know the importance of costing			✓			✓			✓			✓
CO4. To understand the significance of cost accounting in the modern economic environment		✓			✓			✓		✓		
CO5. To identify the specifics of different costing methods.		✓		✓			✓		✓		✓	
CO6. Students can apply cost accounting methods to evaluate and project business performance.	✓		✓							✓		✓
CO7. Demonstrate mastery of costing systems, cost management systems, budgeting systems and performance management systems		✓			✓			✓				✓



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DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)

BUSINESS TOOLS FOR DECISION MAKING: (16CACCS1C)

Course outcome	Programme outcome							Programme Specific outcome				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1. To enable the students to know the importance of business tools and its application in decision making.	✓			✓				✓			✓	
CO2. To understand the several elements that contribute to the success any business and one of them is making right decisions						✓			✓			✓
CO3. To know the combining techniques required for the ideal situation.	✓						✓	✓			✓	
CO4. Students clearly understand about the market research necessary for making a decision.			✓		✓				✓		✓	
CO5. They get know about the decision matrix.		✓			✓				✓			✓
CO6. Students get aware of investigation about the circumstances, generate good alternatives, explore options and select best solution.	✓			✓				✓			✓	



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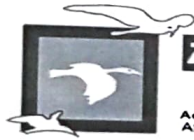
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DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)

COMPANY LAW AND SECRETARIAL PRACTICE -II: (16CCCCS7)

Course outcome	Programme outcome							Programme Specific outcome				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1. To understand the procedures of meetings conducted in companies.	✓			✓			✓		✓			✓
CO2. To understand the procedure for winding up of companies.		✓			✓			✓			✓	
CO3. To enlighten the students knowledge and companies act secretarial practices.	✓					✓			✓			✓



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DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)

CORPORATE ACCOUNTING: 16CCCCS8

Course outcome	Programme outcome							Programme Specific outcome				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1. To understand the accounting procedures regarding issue of shares, forfeiture.		✓			✓				✓			✓
CO2. To understand the accounting procedures regarding issue on redemption of debentures.	✓			✓		✓		✓			✓	
CO3. To understand the preparation of company financial accounts			✓				✓		✓			✓
CO4. To enable the students to know about accounting procedure in corporate accounting.	✓		✓			✓		✓				✓
CO5. To understand the regulatory environment in which the companies are formed and operate.		✓		✓			✓			✓		✓

CO6. To Understand the treatment regarding issue of bonus shares and treatment of prior period pro.	✓			✓					✓				✓
CO7. Have a solid foundation in accounting and reporting requirements of the companies act and relevant Indian accounting standards		✓						✓			.		✓
CO8. Have a comprehensive understanding of the advanced issues in accounting for assets, liabilities and owner's equity.			✓		✓							✓	



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DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)

CORPORATE FINANCE: (16CACCS1D)

Course outcome	Programme outcome							Programme Specific outcome				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1. To learn the concept of business finance.	✓					✓			✓			✓
CO2. To understand the application of finance to Business.			✓				✓	✓		✓		
CO3. To enable the students to know the intricacies of corporate finance.	✓			✓				✓		✓		



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DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)

ADVANCED CORPORATE ACCOUNTING: (16CCCCS9)

Course outcome	Programme outcome							Programme Specific outcome				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1. To understand the calculation of good value and share values.	✓				✓				✓			✓
CO2. To understand the process of amalgamation and absorption		✓					✓	✓			✓	
CO3. To understand the accounting procedures regarding alternation of share capital.	✓			✓			✓		✓			✓
CO4. To understand the accounting procedures for liquidation of companies.	✓			✓				✓			✓	
CO5. Account for mergers and amalgamations.		✓				✓			✓			
CO6. Value goodwill and shares under various methods.	✓		✓				✓					✓



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DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)

INCOME TAX LAW AND PRACTICE: (16CCCCS10)

Course outcome	Programme outcome							Programme Specific outcome				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1. To enable the students to know the provisions of income tax.	✓			✓			✓	✓			✓	
CO2. Acquire the complete knowledge of basic concepts of income tax.		✓			✓				✓			✓
CO3. Understand the concept and exempted incomes.	✓			✓		✓		✓		✓		
CO4. Understand the provisions of agricultural income		✓			✓		✓			✓		✓
CO5. Students can calculate the residential status of a person.			✓			✓		✓			✓	
CO6. It helps to compute the income under head "Income from Salary".	✓			✓			✓		✓			✓
CO7. It helps to compute the income under head "Income from House Property"		✓		✓				✓				✓
CO8. It helps to compute the income under head "Income from Business or Profession"		✓				✓			✓		✓	



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DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)

CORPORATE GOVERNANCE: (16CCCCS11)

Course outcome	Programme outcome							Programme Specific outcome				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1. To understand about corporate governance and role of board of directors in corporate governance.	✓			✓			✓		✓			✓
CO2. To enlighten the student regarding E-Governance.		✓				✓		✓			✓	
CO3. It Provides a range of definitions of corporate governance.	✓				✓				✓			✓
CO4. It enables to identify issues usually addressed by corporate governance structures such as capital markets share holders and rating agencies.		✓		✓				✓		✓		



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DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)

BUSINESS AND LEGAL ENVIRONMENT: (16CCCCS12)

Course outcome	Programme outcome							Programme Specific outcome				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1. To understand the recent corporate laws.		✓			✓		✓	✓		✓		
CO2. To get a clear understanding about environmental laws and patent law.	✓			✓					✓			✓
CO3. It enables to discuss the supply and demand theory and its impact on govt. policy.		✓			✓			✓			✓	
CO4. Outline how an entity operates in a business environment.	✓			✓					✓			✓



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DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)

PRACTICAL AUDITING: (16CCCS13)

Course outcome	Programme outcome							Programme Specific outcome				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1. To understand the nature, qualification rights and functions of auditors.	✓				✓				✓			✓
CO2. To understand the duties involved in internal audit, internal control.		✓				✓		✓		✓		
CO3. To understand the intricacies involved in computer based auditing.	✓			✓			✓		✓			✓
CO4. To provide students an understanding about the principles and practice of Auditing.		✓			✓			✓				✓
CO5. To understand the environment and types relating to the auditing function identify the steps needed to prepare for an audit.	✓			✓						✓		✓
CO6. To understand general audit terminology.		✓				✓			✓			✓
CO7. Plan an audit taking into account concepts of evidence, risk and materiality			✓		✓					✓		✓

C08. Know the steps for performing an aud	✓				✓						✓	
C09. Apply auditing practices to different nature of concerns.		✓				✓						✓
C010. Equipped to draft business reports and letters.			✓		✓			✓			✓	



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DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)

MANAGEMENT ACCOUNTING: (16CCCCS13)

Course outcome	Programme outcome							Programme Specific outcome				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO2	PSO3	PSO4	PSO5
CO1. To impart knowledge in Management Accounting.		✓			✓			✓			✓	
CO2. To make them know about implication of management techniques.	✓			✓			✓		✓			✓
CO3. To enable the students to know the importance of management accounting and its concepts.		✓			✓			✓		✓		
CO4. Apply management accounting and its objectives in facilitating decision making.		✓							✓			
CO5. Apply and analyze different types of activity based management tools through the preparation of estimates.	✓					✓					✓	

CO6. Analyze cost volume profit techniques to determine optimal managerial decisions	✓			✓			✓			✓		✓		✓
CO7. Perform cost variance analysis and demonstrate the use of standard cost in flexible budgeting.		✓		✓				✓				✓		
CO8. It helps to prepare analyses of various special decisions, using relevant management techniques	✓			✓				✓				✓		
CO9. It helps to calculate various accounting ratios, reports and relevant data.		✓			✓				✓					✓



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DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)

INDIRECT TAXES: (16CCCCS14)

Course outcome	Programme outcome							Programme Specific outcome				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1.To give an introduction to indirect taxation.	✓			✓			✓			✓		✓
CO2. To familiarize the students with prevailing Act for indirect tax.		✓						✓			✓	
CO3. By the end of the course, students will be able to describe how the provisions in the corporate tax laws can be used for tax planning.	✓			✓					✓			✓
CO4. They will be able to explain different types of income and their taxability and expenses and the deductibility.		✓					✓	✓			✓	
CO5. They will be able to state the use of various deductions to reduce the taxable income.		✓					✓		✓			✓



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DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)

INDUSTRIAL LAW: (16CCCCS15)

Course outcome	Programme outcome							Programme Specific outcome				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1. To understand the fundamental of acts applicable to industrial management.	✓			✓			✓			✓		
CO2. To learn the provisions of acts for industrial management and labor welfare.		✓			✓				✓			✓
CO3. To familiarize the students with recent amendments in industrial law.	✓			✓			✓	✓			✓	



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DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
SECURITIES LAW AND FINANCIAL MARKETS: (16MBECS2)

Course outcome	Programme outcome							Programme Specific outcome				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1. To understand about the need and significance of the capital market.	✓				✓				✓			✓
CO2. To make the student capable of understanding about the mutual funds.		✓			✓				✓			
CO3. Assess the legal, monetary and practical risks/benefits of real estate arrangements and transactions.	✓			✓			✓		✓			
CO4. Students will be able to analyze the financial drivers.			✓			✓			✓			✓



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DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)

COMPUTER APPLICATIONS IN BUSINESS: 16MBECS3

Course outcome	Programme outcome							Programme Specific outcome				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1. To enable the students to know the importance of computer application in business.	✓			✓			✓			✓		
CO2. It provides edification for office careers by focusing on developing, human relations skills, communication skills as well as skills in modern office technology systems and procedures.	✓		✓			✓			✓			✓
CO3. It serves other academic departments by offering specific software courses and instructions to support their needs.	✓			✓			✓			✓		
CO4. Students can perform basic office duties and responsibilities.	✓		✓		✓				✓			
CO5. To demonstrate competence with word processing technologies to produce basic documents.	✓		✓				✓			✓		
CO6. To perform the current speed and accuracy requirements for typing and key operation in an office environment.	✓			✓			✓					✓



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Overall Attainment of POs, PSOs and COs

Parameters	2019-2020	2020-2021
Pass Percentage	-	-
University Rank Holders	-	-
No. of Students pursuing Higher Education	-	-
No. of Students Placed	-	-
No. of Students self-employed/Entrepreneurs	-	-
Internships/ Field Projects	-	-
Industrial visits	01	-
Other co-curricular activities (Seminar, Webinar And Conference)	02	04
Subject Games	04	-
Case Study / Role Play / Quizzes	01	01
Workshop	-	-
Bridge Course	01	01
Extra-Curricular Activities (Sports & Fine Arts)	-	-


HOD


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