



Ready for
Every Good Work

SACRED HEART COLLEGE (AUTONOMOUS)

Tirupattur – 635 601, Tamil Nadu, S.India

Resi : (04179) 220103

College : (04179) 220553

Fax : (04179) 226423

A Don Bosco Institution of Higher Education, Founded in 1951 * Affiliated to Thiruvalluvar University, Vellore * Autonomous since 1987

Accredited by NAAC (4th Cycle – under RAF) with CGPA of 3.31 / 4 at 'A+' Grade

Name of the Programme: B Com

S No	Title of the Paper	Course Code	Course Objectives	Course Outcomes	Relevance
1	PRINCIPLES OF ACCOUNTANCY	C116	<ul style="list-style-type: none"> To understand the conventions, rules and procedures of accepted Accounting Practices. To impart skills for recording various kinds of business transactions in the books of accounts. To equip the students to ascertain the business results. To learn the techniques of accounting relating to Bills of Exchange To learn the calculation procedures involved in Account Current and Average Due Date. 	<p>After studying this course, students would be able to</p> <ul style="list-style-type: none"> Apply the basic principles of financial accounting and write up the accounts of a sole trading concern. Rectify the book-keeping errors and to resolve the differences between pass book and cash book balances. Ascertain the Profit or Loss of the Business and the Financial Position of the Business. Understand the meaning of Bills of Exchange and the treatments relating to Bills of Exchange Transactions. Understand the calculation procedures relating to Accounting Current and Average Due Date. 	National
2	ENVIRONMENTAL ASPECTS OF BUSINESS	C117	<ul style="list-style-type: none"> To make the students to acquire basic knowledge about the business environment To impart knowledge on the various environmental aspects in the midst of 	<ul style="list-style-type: none"> Students will acquire the basic knowledge of business environment The students will know the various internal and external factors influencing a business concern. 	National

			<p>which a business has to be organized.</p> <ul style="list-style-type: none"> • To enable the students to understand the difference between Money market and Capital Market • To expose students to Money Market, Capital Market, Stock Exchange and SEBI • To create awareness on various ethical issues in business and consumer rights. 	<ul style="list-style-type: none"> • The students will know the importance of different financial markets and understand their functioning. • Students will know various aspects of stock market and motivates them to acquire knowledge on stock market investment • The students will be able to evaluate the ethical considerations in operation of business enterprises. They will also know the rights and duties of consumers 	
3	FINANCIAL ACCOUNTING I	C216	<ul style="list-style-type: none"> • To prepare the students to determine the amount of depreciation under various methods and its Accounting Procedures. • To enable the students to ascertain the profit or loss under single entry system and also to convert from single entry to double entry system of accounting. • To make the students to understand the techniques of preparing the Receipts & Payments Account and Income and Expenditure Account. • To make the students to learn the functional aspects Departmental Accounts. • To equip the students to determine the business results of the Branch under different methods. 	<ul style="list-style-type: none"> • After studying this course, students would be able to Know the various methods of calculating and recording depreciation in the books of accounts. • Determine the profit o loss under single entry system and also to convert the books written on single entry basis (incomplete records) into proper double entry system. • Prepare the final accounts of non-trading concern to determine the surplus or deficit. • Deal with departmental accounts and the accounting treatment on inter-departmental transfers. • Understand the concept of Branches and their accounting of dependent and independent branches. 	National
4	BANKING AND INSURANCE	C217	<ul style="list-style-type: none"> • To get acquainted the concept of banking along with its origin, types, role • To acquire about the information on different types functions of central bank in India and commercial bank. 	<ul style="list-style-type: none"> • Apply their knowledge on the concept of banking along with its origin, types and role. • Understand and construct about the information on functions of RBI and functions of commercial bank. 	National

			<ul style="list-style-type: none"> To learn about negotiable instruments such as Primary note, bill of exchange and cheque its types, parties participate in negotiable instruments. To improve their knowledge on recent trend in banking like E banking, debit card, credit card and ATM. To get basic knowledge about concepts of insurance its types, principles, banc assurance, IRDA. 	<ul style="list-style-type: none"> Understand and analyze the types of negotiable instruments like cheques its types. Evaluate the recent trend in banking like E-banking and its types. Understand about the basic concepts of insurance and IRDA. 	
5	FINANCIAL ACCOUNTING II	C325	<ul style="list-style-type: none"> To provide knowledge on the general insurance policies available for risk mitigation in businesses and preparation of a statement of claim. To acquaint the students with the concepts of Hire Purchase and Installment Purchase System. To impart knowledge on the accounting procedures involved in admission of a partner in a partnership firm. To develop expertise knowledge on the accounting procedures involved in retirement and death of a partner in a partnership firm. To inculcate knowledge on the concept of dissolution of a firm and the accounting procedure involved in closing the books of a partnership firm. 	<p>After studying this course, students would be able to</p> <ul style="list-style-type: none"> Appreciate the importance of a fire insurance policy for a business and prepare a statement of claim in the event of a fire accident. Prepare the books of accounts involved in the hire purchase and installment purchase system. Carry out the adjustments of the books of accounts of a partnership firm in the event of admitting a new partner. Carry out the adjustments of the books of accounts of a partnership firm in the event of retirement or death of a partner. Understand the concept of dissolution of a partnership firm and close the books of accounts at the time of dissolution of a firm. 	National
6	MERCANTILE LAW	C327	<ul style="list-style-type: none"> To provide the students an understanding on the fundamental tenets of The Indian Contract Act 1872. To provide knowledge on the 	<ul style="list-style-type: none"> After studying this course, students would be able to Exhibit a basic knowledge of the Indian Contract Act, consideration and capacity to contract. 	National

			<p>essential elements of a valid contract, its performance and discharge.</p> <ul style="list-style-type: none"> To inculcate awareness on the special contracts namely indemnity, bailment and pledge To provide them knowledge on the legal procedures involved in formation of a company. To help them understand how companies are managed and the roles of a company secretary and directors. 	<ul style="list-style-type: none"> Evaluate the validity of a contract, its performance and discharge Understand the elements of special contract and to recall the rights and duties of the parties to such contracts. Understand the legal procedure involved in the creation of a joint stock company. Recall the Provisions of the Indian Companies Act 2013, on the role of the directors and secretary of companies. 	
7	CORPORATE ACCOUNTING	C424	<ul style="list-style-type: none"> To provide knowledge on accounting for various types of shares and debentures issued by joint stock companies. To acquaint the students on the concept of redemption of preference shares and debentures. To develop an expertise knowledge on the preparation of final accounts of companies, as per the Indian Companies Act, 2013. To prepare the students to understand the accounting treatment for different forms of mergers. To inculcate understanding on the concept of internal reconstruction and the legal procedures on the reduction of capital. 	<p>After studying this course, students would be able to</p> <ul style="list-style-type: none"> Enhance their knowledge on the various types of shares and debentures along with their methods of issue and forfeiture Understand the procedure involved in redeeming the preference shares and debentures issued by a company. Prepare the final accounts of companies, as per the format prescribed by the Indian Companies Act, 2013 Understand how amalgamation, absorption and external reconstruction of companies are carried out with their respective accounting treatment Know how and when capital reduction is carried out in companies with a view to restructure the sick companies. 	National
8	COST ACCOUNTING	C425	<ul style="list-style-type: none"> To provide an understanding of the concepts involved in cost accounting, and to enable students to prepare a cost sheet and tender. To equip the students with knowledge on calculating and using different 	<p>After studying this course, students would be able to</p> <ul style="list-style-type: none"> Understand the basic concepts in Cost accounting and prepare a Cost Sheet with various cost break-ups Calculate different levels of stock to 	National

			<p>stock levels to maintain inventory.</p> <ul style="list-style-type: none"> To provide knowledge on the various methods of maintaining the stores ledger To provide knowledge on different methods of remunerating labour To provide an in-depth knowledge in overhead distribution among different departments. 	<p>effectively manage inventory in a factory</p> <ul style="list-style-type: none"> Know how the closing stock is valued under different methods of valuation and maintain stores ledger in proper format. Calculate remuneration according to different methods of remunerating labourers. Measure the cost of overheads by primary and secondary distribution among different departments of an organisation. 	
9	BUSINESS MANAGEMENT	C426	<ul style="list-style-type: none"> To introduce to the students the basic management concepts, principles and practices. To provide knowledge on importance of planning and decision making in business organization. To provide insight on principles of organization and its importance. To orient them on various leadership styles and the theories of motivation To make them aware of the importance and different techniques of control 	<p>After studying this course, students will be able to</p> <ul style="list-style-type: none"> Remember the basic management concepts, principles and practices Understand the importance of planning and decision making in a business. Analyze the principles of organizing various activities of an organization. Appreciate the role of leadership and motivation in an organization <p>Create new techniques in controlling various business activities.</p>	National
10	ADVANCED COST ACCOUNTING	C541	<ul style="list-style-type: none"> The students will be able to Familiar with the concept of Job, Batch and Contract Costing. Learn about operating costing; identify the reason for the differences in cost and financial statements and how to reconcile the same. Develop skills in determine cost in the context of Process, Joint Product and By-Product Costing. 	<p>After studying this course, students would be able to</p> <ul style="list-style-type: none"> Apply the knowledge in determine the cost of Job, Batch and Contract business. Understand the concept to determine the service cost and to reconcile the cost and financial accounting statements. Analyze and integrate the concepts in process, joint product and by-product 	National

			<ul style="list-style-type: none"> Develop the skills in Marginal Costing Techniques. Gain insights into Standard Costing Techniques. 	<ul style="list-style-type: none"> costing. Apply various marginal costing techniques for taking effective decision-making in business. Setup standards and analyze the variances with regard to materials, labour and overheads. 	
11	INCOME TAX LAW AND PRACTICE I	C542	<p>The students will be able</p> <ul style="list-style-type: none"> To enable the students to identify the basic concepts, definitions and terms related to Income Tax. To impart knowledge on the conditions for determining the residential status and examine the scope of income of a person based on his residential status To make the Students to understand various authorities under income tax and their powers/Duties To enable the students to learn the provisions related to computation of taxable salary of an individual To acquaint the students on the provisions related to computation of income from house property of an individual 	<p>After studying this course, students would be able to</p> <ul style="list-style-type: none"> Identify the technical terms related to Income Tax. Apply relevant provisions to determine the residential status and total income of the person Develop the interest in becoming tax authority by studying the duties and powers of various income tax authority Students will apply the provisions related to computation of salaries and compute taxable income from salaries Students will apply the provisions related to computation of Income from House Property and compute the taxable income from House property of an individual 	National
12	FINANCIAL MANAGEMENT	C543	<p>The students will be able to</p> <ul style="list-style-type: none"> Get acquainted with the concept of risk-return, time value of money. Acquire about capital structure decisions, point of financial indifference, operating leverage, financial leverage and combined leverages. Develop skills in determining the cost of various sources of capital like 	<p>After studying this course, students would be able to</p> <ul style="list-style-type: none"> Apply their knowledge on the concept of risk-return, time value of money. Understand the concepts of capital structure decisions, point of financial indifference, operating leverage, financial leverage and combined leverages. Analyse and integrate their skills in 	National

			<p>equity, debt, preference shares, and retained earnings.</p> <ul style="list-style-type: none"> • Improve their knowledge on dividend policy and dividend decisions. • Gain insights into working capital management and operating cycle. 	<p>determining the cost of various sources of capital like equity, debt, preference shares, and retained earnings.</p> <ul style="list-style-type: none"> • Apply their awareness on dividend policy and dividend decisions. • Expose their insights into working capital management and operating cycle. 	
13	ADVANCED CORPORATE ACCOUNTING	C544A	<p>The students will be able to</p> <ul style="list-style-type: none"> • Learn the valuation of Goodwill and shares and its methods • Acquire knowledge on liquidation of companies • Understand on Holding companies and forms of consolidation • Describe on Rebate on bills discounted, NPA and schedules for preparing Bank accounts • Gain knowledge on system of accounting in life insurance and general insurance 	<p>After completion of the course, the students would be able to</p> <ul style="list-style-type: none"> • Compute the value of goodwill and shares • Evaluate the statement of affairs and deficiency, prepare liquidators final statement of Account • Calculate the adjustments on consolidation of accounts and preparing consolidated balance sheet • Evaluate provisions on rebate and NPA and prepare Bank P&L A/c and Balance sheet • Ascertain net liability and prepare Revenue A/c and Balance sheet with relevant schedule 	National
14	INDIRECT TAXATION	C544B	<ul style="list-style-type: none"> • This course aims to, Give a clear understanding of the concept of indirect taxes, its levy and its differences from the direct taxes. • Provide knowledge on the concept and structure of GST and its implementation in India. • To provide a clear understanding of the provisions of GST Act related to the conditions on 'supply' of goods and services and the valuation rules. • To help students understand the 	<p>On successful completion of the course, the students will be able to,</p> <ul style="list-style-type: none"> • Acquire a clear understanding on the concept of direct and indirect taxes Possess knowledge on the concept of GST and its implementation in India • Recall the important provisions of GST Act relating to the conditions for supply and valuation of goods and services for levying GST • Understand the concept of Input tax credit and apply their knowledge in 	National

			<p>various provisions of the GST Act on availing of Input tax credit, blocked credits, utilisation and apportionment of credits.</p> <ul style="list-style-type: none"> To enable the students to understand the concept of customs duty and the recent changes in India's foreign trade policy and its administration. 	<p>availing ITC in various situations.</p> <ul style="list-style-type: none"> Acquire knowledge on various concepts related to customs duty, the salient features of India's FTP and its implementation. 	
15	MANAGEMENT ACCOUNTING	C647	<ul style="list-style-type: none"> The students will be able to Gain knowledge on financial statement analysis Classify ratios and its significance Understand about concept of Fund and Accounting standard for CFS Acquire knowledge on Budgeting and its techniques Learn on capital budgeting and methods of analyzing proposals 	<p>After completion of the course, the students would be able to</p> <ul style="list-style-type: none"> Analyze the financial statement with appropriate tools Compute various ratios by using financial statement Apply techniques on preparation of Fund flow statement and AS 3 for CFS Prepare various types of budgeting to take decision in Management Evaluate investment proposals by using traditional and modern methods 	National
16	INCOME TAX LAW AND PRACTICE II	C648	<p>The students will be able</p> <ul style="list-style-type: none"> To describe the concepts and features of assessment of profits and gains of Doctor, Advocate and Chartered Accountant as individual assessee. To develop the skill in assessing short term and long term capital gains of an Individual assessee who is involved in Business and Profession. To equip the students with knowledge on calculating the taxable income from other sources of an Individual assessee. To describe the mechanism of set-off and carry forward of losses an Individual assessee under different 	<p>After completion of the course, the students would be able to</p> <ul style="list-style-type: none"> Assess the taxable income of an Individual assessee who is involved in Business and Profession. Compute and analyze the short term and long term capital gains of an Individual assessee who is involved in Business and Profession. Compute taxable income from other sources of an Individual assessee after taking into account deduction Students will be able to apply the mechanism of set-off and carry forward of losses an Individual assessee under different heads 	National

			heads • To enable the students to compute the net total taxable income of an individual.	• Compute the net total income of an individual after taking into account of deductions u/s 80.	
--	--	--	---	---	--