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Every Good Work

# SACRED HEART COLLEGE (AUTONOMOUS)

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

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

## Name of the Programme: M Com

S No	Title of the Paper	Course Code	Course Objectives	Course Outcomes	Relevance
1	ADVANCED FINANCIAL ACCOUNTING	C722	<ul style="list-style-type: none"> <li>To discover knowledge on the admission and retirement of partners.</li> <li>To differentiate the books of Old Firm and the New Firm on the basis of joint life policy.</li> <li>To interpret the applications of Garner Vs Murray at that time of dissolution of firm.</li> <li>To summarizing the accounting problems in relating to Amalgamation, absorption and reconstruction of companies</li> <li>To construct and summarized the knowledge on liquidators final statement</li> </ul>	<ul style="list-style-type: none"> <li>Discover knowledge on new profit sharing ratio, revaluation of assets and liabilities, adjustment of goodwill at that time admission, retirement and death of partners.</li> <li>Illustrate the calculation of deceased partners' share of profit and treatment of Joint Life Policy in the books of Old Firm and the New Firm.</li> <li>Experiment the unrecorded Assets and Liabilities with the application of Garner Vs Murray at that time of dissolution of firm.</li> <li>Summarizing the accounting problems in relating to Amalgamation, absorption and reconstruction of companies.</li> <li>Construct and summarized the knowledge on various payments,</li> </ul>	National

				calculation of liquidators remuneration and preparation of liquidators final statement	
2	STRATEGIC HUMAN RESOURCE MANAGEMENT	C723	<ul style="list-style-type: none"> <li>To demonstrate the Human Resource Outsourcing concept and the emerging issues in Human Resource Management.</li> <li>To exhibit specialised knowledge on Business Strategy and Human Resource Planning.</li> <li>To develop expertise in the field of new trends in Recruitment and different forms of Training in the Organisations.</li> <li>To prepare themselves in understanding the techniques of Performance Appraisal and followed with its Reward System.</li> <li>To inculcate the acquaintance on Mentoring programmes applied in the Organisations and also the concept of e-HRM</li> </ul>	<ul style="list-style-type: none"> <li>Enhance their knowledge on Human Resource Outsourcing and recent issues in Human Resource Management.</li> <li>Construct the ideas relevant to business Strategies that are adopted in HRM, through the dimensions of Job Analysis.</li> <li>Enumerate the different forms of recruitment systems in the commercial organisations especially through internal and external sources.</li> <li>Interpret the various career growth opportunities in commercial industries, by understanding the performance appraisal and rewards systems.</li> <li>Discover the recent developments in the HRM, like Mentoring Programmes, E-HRM, Human Resource Information System, etc.</li> </ul>	National
3	CONSUMER BEHAVIOR	C724	<ul style="list-style-type: none"> <li>To make a student to understand the different dimension of consumer behavior,</li> <li>To help students learn various models of consumer behavior.</li> <li>To illustrate the various models of consumerism.</li> <li>To discover knowledge on group dynamics of consumer.</li> </ul>	<ul style="list-style-type: none"> <li>Understand the factors influencing consumer buying behavior and consumer process.</li> <li>Discover the knowledge of various buying behaviour models and how the models are inspiring the consumers.</li> <li>Evolution of Consumerism, Consumer Exploitation in India , Major Problems of Consumers Exploitation and the</li> </ul>	National

			<ul style="list-style-type: none"> <li>To analyses Consumerism and to measure the customer satisfaction</li> </ul>	<ul style="list-style-type: none"> <li>knowledge on consumer protection Act 1986.</li> <li>Discover knowledge on the role of group members and how the group members plays vital role in promotion of new products.</li> <li>Analyse and strive to identify the customer satisfaction at various level</li> </ul>	
4	ADVANCED MANAGEMENT THEORY	C726A	<ul style="list-style-type: none"> <li>To enable students to understand the global business environment.</li> <li>To enhance the knowledge in information technology and its impact on management.</li> <li>To emphasis the students understand the trends in outsourcing.</li> <li>To build knowledge on strategic management</li> <li>To explore the contemporary issues and ideas on Leadership</li> </ul>	<ul style="list-style-type: none"> <li>Explain the cultural ethical environment at global level and its effects of management practices of total quality management.</li> <li>Discover knowledge in Web based and Internet based Business Operation</li> <li>Exhibit the methods of outsourcing and global trends in Outsourcing</li> <li>Apply knowledge on measuring effectiveness of strategy and knowledge management.</li> <li>Evaluate the leadership for Global Business Operation and gender equity in organisations</li> </ul>	National
5	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	C726B	<ul style="list-style-type: none"> <li>To understand about the securities market and its governing authorities.</li> <li>To enhance the understanding of Securities Market</li> <li>To develop the knowledge about fundamental analysis</li> <li>To impart the knowledge on Risk and Return Analysis and Theories (Arbitrage and CAPM)</li> </ul>	<ul style="list-style-type: none"> <li>Have an overview about the securities market and its governing authorities.</li> <li>Give the enhanced knowledge about the securities market and related matters</li> <li>Explain the various dimensions of fundamental analysis</li> <li>Appreciate the testing of Risk and Return Analysis and Portfolio Theories</li> </ul>	National

			<ul style="list-style-type: none"> <li>To inculcate the depth understanding about the derivative market</li> </ul>	<ul style="list-style-type: none"> <li>Comprehend the investment avenues in derivative markets</li> </ul>	
6	BUSINESS ETHICS	C726C	<ul style="list-style-type: none"> <li>To introduce the meaning of personal ethics, business ethics, concepts of business ethics, benefits of business ethics, characteristics of business ethics and relationship between law and Moral standard.</li> <li>To discuss the meaning, growth, scope and emerging challenges in human resource management and ethical issues in human resource management.</li> <li>To understand the ethical issues in marketing strategy, marketing mix, consumerism and protection of consumers related welfares.</li> <li>To learn ethical issues in financial marketing, financial service industries, frauds in banks, insurance sectors and non life insurance sector.</li> <li>To teach meaning, importance and advantages of Corporate Social Responsibility and steps to attainment of CSR.</li> </ul>	<ul style="list-style-type: none"> <li>Students will remember the basic concepts, theories and characteristics of business ethics.</li> <li>Students will understand the meaning, growth, scope and emerging challenges in human resource management and ethical issues in human resource management.</li> <li>After studying these unit students analyze the ethical issues in marketing strategy, marketing mix, consumerism and protection of consumer related welfares.</li> <li>The student will be able to analyze various ethical codes in corporate governance</li> <li>Students will evaluate the ethical issues in financial marketing, financial service industry, frauds in banks, insurance sectors, non life insurance sector when they go for work and Students will create new methodologies/ strategy in solving ethical problems in business and business related ethical issues.</li> </ul>	National
7	ACCOUNTING FOR MANAGERIAL DECISION	C823	<ul style="list-style-type: none"> <li>To enable students to acquire sound knowledge of concepts, methods and techniques of management accounting and to develop</li> </ul>	<ul style="list-style-type: none"> <li>Identify and describe factors that influence the effectiveness of decision making.</li> <li>Validate or disprove the financing,</li> </ul>	National

	MAKING		<p>competence with their usage in managerial decision-making control.</p> <ul style="list-style-type: none"> <li>• To analyses the operational efficiency by comparison of present ratio with those of the past working and also with those of other firms in the industry.</li> <li>• To ascertain various sources from where the funds were raised and the specific manner in which they were utilized between the dates of the two Balance Sheet.</li> <li>• To defend the importance of linking an organizations budget with its strategic plan.</li> <li>• To determine profitability at different level of production and sales.</li> </ul>	<p>investment and operating decisions of the firm.</p> <ul style="list-style-type: none"> <li>• Analyze the financial position of a company and to discuss the usefulness and format of the statement of cash flow</li> <li>• Understand how budget and variances are used to control operations.</li> <li>• Determine the structure of short run production based on the relation among total, average and marginal products.</li> </ul>	
8	ADVANCED COST ACCOUNTING	C824	<ul style="list-style-type: none"> <li>• To provide knowledge of Operation costing.</li> <li>• To make students to understand the Process Costing.</li> <li>• To enrich the various methods relating to job, service, batch and contract costing</li> <li>• To make clear about Reconciliation of cost and Financial Accounting.</li> <li>• To equip knowledge on Standard Costing and Variance Analysis</li> </ul>	<ul style="list-style-type: none"> <li>• Recall the knowledge of transport, hospital, power and hotel Operation costing.</li> <li>• Identifying and experimenting the process costing for normal, abnormal loss or gain.</li> <li>• Infer the various method methods of cost allocation to joint products and valuation of By-products.</li> <li>• Formulate reconciliation statement Reconciliation of cost and Memorandum reconciliation statement account.</li> <li>• Evaluate Standard Costing and to make</li> </ul>	National

				comparison between estimated cost and standards.	
9	QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS	C826	<ul style="list-style-type: none"> <li>To demonstrate the Linear Programming Problem with Mathematical Formulation, Graphical Method and Simplex Method.</li> <li>To exhibit specialized knowledge on Transportation Problem with North West Corner, Least Cost and Vogel's Approximation Methods.</li> <li>To develop expertise in the field of Assignment Problem by using Hungarian Method and also by using Traveling Salesman concept.</li> <li>To prepare themselves in understanding the techniques of Inventory Control with various cost concepts.</li> <li>To inculcate students, the awareness on Network Scheduling problems by using PERT and CPM Techniques.</li> </ul>	<ul style="list-style-type: none"> <li>Enhance their knowledge on Linear Programming Problem (L.P.P) models through Mathematical, Graphical and Simplex Methods.</li> <li>Horizon their knowledge in the Transportation Problem by applying North West Corner, Least Cost and Vogel's Approximation methods.</li> <li>Experiment the Assignment Problem which can be solved by using Hungarian method.</li> <li>Evaluate the knowledge on various cost concepts involved in the manufacturing industries, by using the inventory control techniques.</li> <li>Formulate the basic Network Scheduling Model, by using PERT and CPM techniques.</li> </ul>	National
10	ENTREPRENEURIAL DEVELOPMENT	C827A	<ul style="list-style-type: none"> <li>To enable the students to understand the concept of entrepreneurship and to learn the professional behaviour on entrepreneurship</li> <li>To create the awareness about women entrepreneurs and of their empowerment</li> <li>To identify, develop and incubating successful business ideas</li> </ul>	<ul style="list-style-type: none"> <li>Obtain knowledge of concepts, functions of entrepreneur.</li> <li>Enumerate significant changes and trends which create business opportunities and to analyze the environment for potential business opportunities</li> <li>Develop successful business ideas</li> <li>Analyse and create project formulation</li> </ul>	National

			<ul style="list-style-type: none"> <li>To analyse and create project formulation.</li> <li>To identify the various financial institutions and promotional institutions to entrepreneurs at National and State level.</li> </ul>	<ul style="list-style-type: none"> <li>Identify the various financial institutions and promotional institutions to entrepreneurs at National and State level.</li> </ul>	
11	INDIRECT TAXATION	C827B	<ul style="list-style-type: none"> <li>To acquire knowledge on indirect tax system</li> <li>To gain knowledge on GST and procedures.</li> <li>To provide a practical perspective of GST Returns.</li> <li>To identify and analyze online filling GST</li> <li>To Understand the Customs Act</li> </ul>	<ul style="list-style-type: none"> <li>Gain knowledge on Indirect Tax system</li> <li>Acquire knowledge on GST</li> <li>Assess the registration procedure in GST</li> <li>Aware of GST E return filling details</li> <li>Understand the Customs Act</li> </ul>	National
12	STUDY PAPER I SERVICES MARKETING	C829SP1	<ul style="list-style-type: none"> <li>To understand the conceptual framework of service marketing.</li> <li>To examine the concept of physical evidence and capacity planning.</li> <li>To analyse and identify the various factors affecting the pricing decision.</li> <li>To reflect and enumerate the dimensions of quality</li> <li>To enhance the marketing skills of students on various services.</li> </ul>	<ul style="list-style-type: none"> <li>Understand the basics of service marketing and service marketing mix</li> <li>Comprehend the guidelines for physical evidence and manage the capacity and match demand</li> <li>Apply the pricing strategy and determine the appropriate price for the service</li> <li>Evaluate the dimensions of quality and causes of Gaps.</li> <li>Integrate the service marketing skills on various service sectors.</li> </ul>	National and global developmental needs
13	ADVANCED CORPORATE ACCOUNTING	C927	<ul style="list-style-type: none"> <li>To enable students to acquire sound knowledge on Holding Company Accounts,</li> </ul>	<ul style="list-style-type: none"> <li>Accumulate the practical knowledge on consolidation of holding company and its subsidiary Ltd.</li> </ul>	National

			<ul style="list-style-type: none"> <li>• To accumulate knowledge on legal provision related to Banking Company Accounts and to learn the advantages of schedule system for the preparation of final accounts.</li> <li>• To ascertain various forms of insurance and insurance business and also it brings the knowledge on IRDA regulation in related to Final accounts.</li> <li>• To analyse the importance inflation accounting and price level accounting. Accumulating the gaining knowledge on Methods or Techniques of Price Level Accounting.</li> <li>• To identify the significance of corporate social responsibility through human resource accounting and its responsibility towards staff and to the society.</li> </ul>	<ul style="list-style-type: none"> <li>• Apply the Schedules for Profit and loss account and the legal provisions involved in the preparation of Final Accounts</li> <li>• Analyze various schedules of Insurance company's business transactions and to execute the guidelines of IRDA Appraise and to recall the value of accounting methods adopted in identifying price level changes.</li> <li>• Understand the concept of Human Resource Accounting and Corporate Social Responsibility</li> </ul>	
14	ORGANIZATIONAL BEHAVIOUR	C928	<ul style="list-style-type: none"> <li>• To understand the concept of Organisational behaviour and make use of various approaches of Organisational behaviour</li> <li>• To identify biographical and learned characteristics in the formation of individual behaviour</li> <li>• To discover how perception, values and attitudes affects individual behaviour</li> </ul>	<ul style="list-style-type: none"> <li>• Acquire the knowledge on the concept of Organisational behaviour, its applications in the global scenario Evaluate the factors which affect individual behaviour like ability, personality and learning.</li> <li>• Determine the perceptual selectivity and contribution of values and attitude in forming individual behaviour.</li> <li>• Classify group to improve group</li> </ul>	National



			<ul style="list-style-type: none"> <li>To learn the classifications of group and to develop group performance also study about stress and conflict management</li> <li>To evaluate the impact of organisational climate and organisational culture</li> </ul>	<p>performance and to evaluate the causes of stress and conflict and strategies to overcome it.</p> <ul style="list-style-type: none"> <li>Compare the impact of various organisational climate and culture on the organisational performance.</li> </ul>	
15	INCOME TAX AND TAX PLANNING – I	C929	<ul style="list-style-type: none"> <li>To provide the basic knowledge of Income Tax Law.</li> <li>To understand the Income tax authorities, TDS and e-filing procedures.</li> <li>To apply the provisions of Income Tax Act in the computation of taxable income from salary.</li> <li>To impart knowledge in computing taxable income under the head house property.</li> <li>To enable the students to compute the taxable income from business and profession. And To make the students to understand the importance of tax planning.</li> </ul>	<ul style="list-style-type: none"> <li>Acquire knowledge of the basic provisions of Income Tax Act</li> <li>Understand with provisions of Income Tax Act on filing of return, Advance tax and TDS</li> <li>Assess the taxable income from salary during the service and after retirement by applying the concepts of tax planning.</li> <li>Anticipate the taxable income from house property and plan the tax liability on income from house property.</li> <li>Integrate the concept of tax planning under the head business and profession and minimise the tax liability.</li> </ul>	National
16	EXECUTIVE SKILLS DEVELOPMENT	C930B	<ul style="list-style-type: none"> <li>To enable the student to know himself and to develop Executive personality</li> <li>To equip the students with some basic communication skills</li> <li>To train students to understand themselves and develop better personality traits.</li> <li>To enable students understand the</li> </ul>	<ul style="list-style-type: none"> <li>Understand their inner personality and identify various character traits in life.</li> <li>Various complexes existing in the society and understand the various inter personal relationships.</li> <li>Develop a keen sense of interest in developing their entrepreneurial skills.</li> <li>Become more adopt in communication</li> </ul>	National

			<p>different types of complexes, inter personal relationships and develop a positive attitude towards Life.</p> <ul style="list-style-type: none"> <li>To train and enable students to develop their executive personality skills for better employment opportunities. And to train students to develop their interview skills, and develop team skills and impart communicative skills such as reading, listening and speaking.</li> </ul>	<p>More skillful in nonverbal communication.</p>	
17	STRATEGIC MANAGEMENT	C930C	<ul style="list-style-type: none"> <li>To inculcate the basics of strategic management.</li> <li>To know about Industry Analysis.</li> <li>To understand how to analyse the company and the components involved in the process.</li> <li>To summarize the strategies practised by the management.</li> <li>To impart Change Management</li> </ul>	<ul style="list-style-type: none"> <li>Enhance their knowledge in Strategic Management and implementing and evaluating the practices.</li> <li>Understand the industry analysis in Macro and Micro environment.</li> <li>List out the strategies practiced by the management.</li> <li>Analyse the company's strength and weakness.</li> <li>Interpret the change management and Response Options.</li> </ul>	National
18	ADVANCED FINANCIAL MANAGEMENT	C1022	<ul style="list-style-type: none"> <li>To enable students to acquire knowledge on concept of Financial Management and identify the sources of finance.</li> <li>To understand the factors affecting financial planning, over and under capitalization and to ascertain the leverage of the firm.</li> <li>To examine the factors affecting</li> </ul>	<ul style="list-style-type: none"> <li>Understand the concept of Financial Management and analyse the sources of Finance</li> <li>Evaluate Financial planning and impact of under and over capitalization and also ascertain leverage of firm</li> <li>Analyse capital structure and implement theories of capital structure Estimate Cost of debt, preference share</li> </ul>	National

			<p>capital structure by applying various theories of capital structure.</p> <ul style="list-style-type: none"> <li>• To calculate cost of capital on debt, preference share capital, equity share capital and retained earnings.</li> <li>• To evaluate the concepts of dividend policies adopted by the corporate in the process of pay-out and retention.</li> </ul>	<p>capital, Equity share capital and retained earning</p> <ul style="list-style-type: none"> <li>• Describe the concept of dividend and computing dividend based on relevance and irrelevance theories.</li> </ul>	
19	INCOME TAX AND TAX PLANNING – II	C1024	<ul style="list-style-type: none"> <li>• To impart knowledge on provisions related to assessing the taxable capital gain.</li> <li>• To understand the rules on taxability of other incomes and minimise the taxable income through set-off and carry forward of losses.</li> <li>• To develop ideal model of investments and savings based on the concepts of deductions, and to minimise the taxable income of individual.</li> <li>• To acquire knowledge on taxability of income of companies and minimum alternate tax.</li> <li>• To minimise the tax liability without tax evasion and through in-depth knowledge on deductions and tax planning</li> </ul>	<ul style="list-style-type: none"> <li>• Understand with the provisions on computation of taxable capital gain and plan the investments to claim exemption under capital gain.</li> <li>• Familiar with the provisions of Income Tax Act on Income from other source and apply the provisions to adjust the loss under various heads of Income.</li> <li>• Assess the taxable income and anticipate the tax liability Minimise the tax liability under the concepts of tax planning and deductions.</li> <li>• Compute the taxable income of company and their tax liability.</li> </ul>	National
20	BANKING AND FINANCIAL SERVICES	C1026B	<ul style="list-style-type: none"> <li>• To have the comprehensive knowledge of modern functions rendered by the banks.</li> <li>• To make the students to familiar with</li> </ul>	<ul style="list-style-type: none"> <li>• Have an knowledge about ATM, debit card, credit card, Online banking, mobile banking, EFT, ECS, RTGS and NIFT</li> </ul>	National

			<p>Retail Banking, Provisions of Non-performing Assets and Capital Adequacy Norms.</p> <ul style="list-style-type: none"> <li>To explore in Merchant Banking, its services, SEBI guidelines to Merchant Banking and Depository Receipts</li> <li>To inculcate the in-depth understanding on Leasing and Factoring</li> <li>To evaluate and analyse the various modes of Mutual Fund and Venture Capital.</li> </ul>	<ul style="list-style-type: none"> <li>Discover knowledge in Retail Banking and its Provisions relating to Non-performing Assets, Capital Adequacy Norms.</li> <li>Comprehend the Merchant Banking, services rendered by Merchant Banking, SEBI guidelines to Merchant Banking and Depository Receipts</li> <li>Discover the Leasing, Hire Purchase Agreement and Factoring</li> <li>Analyse and develop the knowledge in the area of mutual fund and venture capital schemes.</li> </ul>	
21	PROJECT MANAGEMENT	C1026C	<ul style="list-style-type: none"> <li>To study on the concept of project management and role of project manager</li> <li>To identify investment opportunities and to formulate project</li> <li>To evaluate various appraisals of project</li> <li>To prepare project plan, its schedule and estimation of the cost of project</li> <li>To manage and execute project and learn to apply control techniques</li> </ul>	<ul style="list-style-type: none"> <li>Acquire the knowledge on project management and role played by project manager</li> <li>Analyse investment opportunities and formulate project</li> <li>Evaluate market, technical, financial, commercial and managerial appraisals of project</li> <li>Construct the plan and schedule for project and able to estimate the cost of project</li> <li>Develop and execute the project and also apply various controlling techniques like PERT, CPM</li> </ul>	National
22	PROJECT	C931J	<ul style="list-style-type: none"> <li>To demonstrate the objectives, hypothesis, scope, problems and limitations of the research work carried on the project.</li> </ul>	<ul style="list-style-type: none"> <li>Enhance their knowledge on developing the Objectives, Scope, Problems and Limitations of a research work.</li> <li>Construct the ideas relevant to the</li> </ul>	National

			<ul style="list-style-type: none"> <li>• To exhibit specialised knowledge on the review of literature of a research work based on the project.</li> <li>• To develop an expertise on the research methodology and on the source of collection of information.</li> <li>• To make them understand the techniques of data analysis and interpretation using relevant statistical tools.</li> <li>• To enumerate the findings, suggestions and conclusions based on the objectives and hypothesis relevant to the subject of the research work.</li> </ul>	<p>review of literature of a research work, by studying the previously done articles or research works.</p> <ul style="list-style-type: none"> <li>• Enumerate the different components of research methodology (like design, sample size, sampling, etc.) of a research work or a project work.</li> <li>• Interpret the data that were collected by them for their research work and analyse them in different outputs.</li> <li>• Discover the findings of the study of a particular research work and could able to give suggestions and conclusions of that research work.</li> </ul>	
23	BUSINESS PROCESS MANAGEMENT	C1028SP1	<ul style="list-style-type: none"> <li>• To understand Organizations, Community and Organizational Structure.</li> <li>• To identify Organizational Structure Organizational Design</li> <li>• To discover Power and Power Outcomes of Leadership</li> <li>• To learn Elements of Business Intelligence Applications</li> <li>• To evaluate Process of Measurement for Learning and Improvement.</li> </ul>	<ul style="list-style-type: none"> <li>• Acquire the knowledge on the Organizations, Community and Organizational Structure</li> <li>• Evaluate the Organizational Structure Organizational Design Discover the Power and Outcomes of Leadership</li> <li>• Understand elements of business Intelligence Applications</li> <li>• Measurement for Learning and Improvement of management Process</li> </ul>	National

24	INCOME TAX PLANNING	C1028SP2	<ul style="list-style-type: none"> <li>• To provide the basic knowledge of Income Tax Law.</li> <li>• To understand the Income from salary.</li> <li>• To impart knowledge in perquisites.</li> <li>• To enable the students to understand Gratuity and Commuted pension.</li> <li>• To make the students to gain knowledge on Tax planning and TDS</li> </ul>	<ul style="list-style-type: none"> <li>• Acquire knowledge of the basic provisions of Income Tax Act</li> <li>• Assess the taxable income from salary during the service and after retirement by applying the concepts of tax planning.</li> <li>• Impart knowledge in perquisites, Profits in lieu of salary and Provident Fund.</li> <li>• Anticipate and to find-out the Gratuity and Commuted pension.</li> <li>• Understand with provisions of Income Tax Act on filing of return, Advance tax and TDS.</li> </ul>	National
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