



Ready for
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 (4th 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	CONSUMER BEHAVIOR	C724	<ul style="list-style-type: none">To make a student to understand the different dimension of consumer behavior,To help students learn various models of consumer behavior.To illustrate the various models of consumerism.To discover knowledge on group dynamics of consumer.	<ul style="list-style-type: none">Understand the factors influencing consumer buying behavior and consumer process.Discover the knowledge of various buying behaviour models and how the models are inspiring the consumers.Evolution of Consumerism, Consumer Exploitation in India , Major Problems of Consumers Exploitation and the	Regional/ National

2	ACCOUNTING FOR MANAGERIAL DECISION MAKING	C823	<p>To enable students to acquire sound knowledge of concepts, methods and techniques of management accounting and to develop competence with their usage in managerial decision-making control.</p> <ul style="list-style-type: none"> • 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. • 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. • To defend the importance of linking an organizations budget with its strategic plan. • To determine profitability at different level of production and sales. 	<ul style="list-style-type: none"> • Identify and describe factors that influence the effectiveness of decision making. Validate or disprove the financing, investment and operating decisions of the firm. • Analyze the financial position of a company and to discuss the usefulness and format of the statement of cash flow • Understand how budget and variances are used to control operations. • Determine the structure of short run production based on the relation among total, average and marginal products. 	Regional/ National
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3	QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS	C826	<ul style="list-style-type: none"> • To demonstrate the Linear Programming Problem with Mathematical Formulation, Graphical Method and Simplex Method. • To exhibit specialized knowledge on Transportation Problem with North West Corner, Least Cost and Vogel's Approximation Methods. • To develop expertise in the field of Assignment Problem by using Hungarian Method and also by using Traveling Salesman concept. • To prepare themselves in understanding the techniques of Inventory Control with various cost concepts. • To inculcate students, the awareness on Network Scheduling problems by using PERT and CPM Techniques. 	<ul style="list-style-type: none"> • Enhance their knowledge on Linear Programming Problem (L.P.P) models through Mathematical, Graphical and Simplex Methods. • Horizon their knowledge in the Transportation Problem by applying North West Corner, Least Cost and Vogel's Approximation methods. • Experiment the Assignment Problem which can be solved by using Hungarian method. • Evaluate the knowledge on various cost concepts involved in the manufacturing industries, by using the inventory control techniques. • Formulate the basic Network Scheduling Model, by using PERT and CPM techniques. 	Regional/ National
4	ENTREPRENEURIAL DEVELOPMENT	C827A	<ul style="list-style-type: none"> • To enable the students to understand the concept of entrepreneurship and to learn the professional behaviour on entrepreneurship • To create the awareness about women entrepreneurs and of their empowerment • To identify, develop and incubating successful business ideas 	<ul style="list-style-type: none"> • Obtain knowledge of concepts, functions of entrepreneur. • Enumerate significant changes and trends which create business opportunities and to analyze the environment for potential business opportunities • Develop successful business ideas • Analyse and create project formulation 	Regional/ National

5	INCOME TAX AND TAX PLANNING – I	C929	<ul style="list-style-type: none"> • To provide the basic knowledge of Income Tax Law. • To understand the Income tax authorities, TDS and e-filing procedures. • To apply the provisions of Income Tax Act in the computation of taxable income from salary. • To impart knowledge in computing taxable income under the head house property. • 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. 	<ul style="list-style-type: none"> • Acquire knowledge of the basic provisions of Income Tax Act • Understand with provisions of Income Tax Act on filing of return, Advance tax and TDS • Assess the taxable income from salary during the service and after retirement by applying the concepts of tax planning. • Anticipate the taxable income from house property and plan the tax liability on income from house property. • Integrate the concept of tax planning under the head business and profession and minimise the tax liability. 	Regional/ National
6	INCOME TAX AND TAX PLANNING – II	C1024	<ul style="list-style-type: none"> • To impart knowledge on provisions related to assessing the taxable capital gain. • To understand the rules on taxability of other incomes and minimise the taxable income through set-off and carry forward of losses. • To develop ideal model of investments and savings based on the concepts of deductions, and to minimise the taxable income of individual. • To acquire knowledge on taxability of income of companies and minimum alternate tax. • To minimise the tax liability without tax evasion and through in-depth knowledge on deductions and tax planning 	<ul style="list-style-type: none"> • Understand with the provisions on computation of taxable capital gain and plan the investments to claim exemption under capital gain. • 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. • Assess the taxable income and anticipate the tax liability Minimise the tax liability under the concepts of tax planning and deductions. • Compute the taxable income of company and their tax liability. 	Regional/ National