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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 (CA)

S.No	Title of the Paper	Course Code	• Course Objectives	• Course Outcomes	Relevance
1	FINANCIAL ACCOUNTING – I	CC106	<ul style="list-style-type: none">To understand the fundamentals of accounts and basic concepts of accounting.To educate the students about various subsidiary books.To give an insight knowledge about single entry system.To inculcate the knowledge on process of preparing Final Accounts with Adjustments.To make the students aware about Depreciation methods.	<ul style="list-style-type: none">On successful completion of this course, students will be able toKnow the basic accounting principles and accounting procedureUnderstand the preparation of various subsidiary books in Accounting.Analyze the preparation of Final Accounts with Adjustments.Ascertain missing figure and profit or loss by preparing single entry method.Evaluate the present asset value by preparing methods of Depreciation.	National Needs
2	FINANCIAL ACCOUNTING – II	CC206	<ul style="list-style-type: none">To educate the students branch and department accounting preparation processTo give an insight knowledge of Hire	<ul style="list-style-type: none">Know the concept of Branch and Department accountingUnderstand the Hire purchase and Installment purchase systems.	National Needs

			<p>Purchase and Installment Purchase Systems.</p> <ul style="list-style-type: none"> To educate the students about Admission of the partners. To know the accounting procedure related with Retirement and Death of the partners. To make the students understand Insolvency of partners and Dissolutions of the firm. 	<ul style="list-style-type: none"> Discover knowledge on new profit sharing ratio, revaluation of assets and liabilities, adjustment of goodwill at that time admission Summarizing the accounting problems and settlement procedure related to Retirement and Death of the partners and Analyze and prepare the Dissolution of the firm and Insolvency of partners using Garner vs Murry Method. 	
3	PRINCIPLES OF MARKETING	CC207	<ul style="list-style-type: none"> To make students to aware of marketing concepts and elements of marketing Mix To enhance the knowledge about Market segmentation, Marketing information system and Marketing Research To make the students to understand the product classification and product life cycle To know the different types of pricing and promotional strategies in realistic marketing situations To impart knowledge on technological marketing 	<ul style="list-style-type: none"> Understand the importance of marketing and summarize role of marketing Mix Use the market information and Research to develop new marketing strategies for organizations Develop the product planning process through the concept of product life cycle. Analyzing the different types of pricing strategy and deciding the promotion tools based on marketing environment. learned about the technology in marketing and used in their day today life to buying goods and services 	National Needs
4	MERCANTILE LAW	CC310	<ul style="list-style-type: none"> To understand the Indian Contract law. To know the basic knowledge of Indemnity and Guarantee To impart knowledge on legal rules regarding Sale of Goods Act 1930. To give an insight knowledge about Contract of Agency. 	<ul style="list-style-type: none"> Acquire the basic knowledge of essential of Indian contract Act. Apply concepts while undergoing the Contract of indemnity and Guarantee. Analyze the concepts of Law of Bailment and Pledge. 	National Needs

			<ul style="list-style-type: none"> To inculcate the knowledge of Sale of Goods Sold Act 1930. 	<ul style="list-style-type: none"> Summarize the creation of agency and kinds of agents. Perceive the knowledge of sale, agreement to sell and hire purchase 	
5	CORPORATE ACCOUNTING – I	CC311	<ul style="list-style-type: none"> To gain comprehensive understanding of all aspects relating to corporate accounting. To develop a process for redemption of debentures and Preference shares. To develop the skills for preparation of final accounts according to new format. To calibrate the procedure involved in Amalgamation of companies. To facilitate the students to understand liquidation accounting 	<ul style="list-style-type: none"> Acquire the knowledge in company accounts such as meaning of a company, characteristics of a company, issue and forfeiture of shares Understand the accounting treatment of issue of debenture and redemption of preference shares Make detailed understanding on acquisition of business and preparation of final accounts according to new format Have knowledge on amalgamation and preparation of balance sheet of newly formed company Understand the calculation of liquidator's remuneration and preparation of liquidator's final statement accounting 	National Needs
6	PROGRAMMING WITH C	CC313	<ul style="list-style-type: none"> To enhance their analyzing and problem-solving skills and use the same for writing programs in C. To develop logics and that will help them to create programs, applications in C. To identify programming task involved in a given computational problem. To identify tasks in which the numerical techniques learned are applicable and apply them to write programs. 	<ul style="list-style-type: none"> Define appropriate solutions to problems in the field of computer science. Illustrate the solutions to the problems in the form of simple algorithms and flowcharts Apply various C programming language concepts and strategies to create and execute efficient and structured computer programs. Analyze and compile the programs to detect any errors, debug and correct the programs. 	National Needs

				<ul style="list-style-type: none"> • Test and perform critical evaluation of the program outcome to validate the program logic. • Integrate the concepts of control structures, functions and arrays to create more complex programming solutions. 	
7	CERTIFICATE COURSE I: STOCK MARKET OPERATION	CC315X	<ul style="list-style-type: none"> • The objective of this paper is to gain comprehensive understanding of all aspects relating to stock market. • Acquaint with the procedure of opening DEMAT account • To develop the skill to trading in stock market. • <i>To make students to understand the procedures for the trading commodities and related investments.</i> • To make students aware about online trading 	<ul style="list-style-type: none"> • Acquire the knowledge on stock market and its functions • Have knowledge on DEMAT account • Understand the functions of Indian stock exchanges • Analyze and Evaluate commodity exchange market • Explore knowledge on Online share trading 	National Needs
8	CORPORATE ACCOUNTING – II	CC411	<ul style="list-style-type: none"> • To gain comprehensive understanding of calculation of goodwill and valuation of shares • Students able to learn about preparation of holding company accounts • To gain accounting knowledge in preparation of bank accounts • To know the procedures of preparation of life insurance company accounts • Students enable to prepare general insurance company accounts - fire and marine. 	<ul style="list-style-type: none"> • Understand, various methods for calculating goodwill and valuation of shares • Develop the application skills to preparation of consolidated balance sheet of holding companies, • Familiarize on bank accounts maintains • Understand the Life insurance company accounts • Gain confidence in preparation of general insurance company accounts independently. 	National Needs
9	MANAGEMENT ACCOUNTING	CC512	<ul style="list-style-type: none"> • To equip the students to interpret financial statements with specific tools of management accounting. • To educates the students about financial 	<ul style="list-style-type: none"> • Know the basic financial statement analysis. • Understand the preparation of Ratios from Financial Statements 	National Needs

			<p>ratio statement.</p> <ul style="list-style-type: none"> To give an insight knowledge about fund flow and cash flow statement. To inculcate the knowledge on process of preparing budgetary control. To make the students aware about capital budgeting. 	<ul style="list-style-type: none"> Analyze the preparation of fund flow and cash flow statement as per AS 3. Ascertain Zero base budgeting. Evaluate the method of payback period and present value index. 	
10	INCOME TAX LAW AND PRACTICE - I	CC513A	<ul style="list-style-type: none"> To enable the students to understand the basic provisions of Income Tax Law. To impart knowledge of students on filing of return, income tax authorities and assessment procedure To be familiar with the taxation of various components of salary and with the computation of taxable income from salary. To enable the students to compute the taxable income on retirement salary. To acquire knowledge on computation of taxable income from house property. 	<ul style="list-style-type: none"> Apply the basic concepts of income tax to identify the residential status of person. Understand about the assessment procedure and could file the income tax return Evaluate the provisions of income tax on taxability of salary and create the components of salary with minimum taxability. Apply the income tax provisions on computation of taxable income from salary on retirement Apply the income tax provisions on computation of income from house property in real scenario. 	National Needs
11	E- COMMERCE	CC613B	<ul style="list-style-type: none"> To understand the concept of Electronic Commerce. To impart knowledge regarding E-Security and encrypted websites. To give an insight knowledge about Electronic governance and E-Records. To inculcate the knowledge about electronic payment system through online. To enable the student to become familiar with the mechanism for conducting business transactions through electronic means 	<ul style="list-style-type: none"> Acquire of technology used in E-Commerce business. Explain the impact of vulnerability of E-commerce environment and attacking life hackings. Construct the concepts of Offense and Cyber Crimes. Identifying the methods of transfer money through online, Debit / Credit Card, Smart card, Mobile Application payments. Summarize the problems and features of Online business-like G- 	National Needs

				Pay, Amazon, OLA, OYO, Swiggy, Pharmaesy, etc.,	
12	AUDITING	CC613C	<ul style="list-style-type: none"> To gain the knowledge about objectives and functions of Auditing Beware of classification of Audit Identify the key skill required for Internal Audit Students to learn the procedure of vouching and verification of information To enable the students to aware about legal requirements of auditor's qualification rights and powers. 	<ul style="list-style-type: none"> Students will get knowledge about the principles and techniques which are used in auditing Understand the classification of audit Be able to gain knowledge about internal Audit Have knowledge about vouching and verification Explore the knowledge on company audit and qualification of Auditor 	National Needs
13	COMPUTERIZED ACCOUNTING -I	CC514	<ul style="list-style-type: none"> To enable the students to acquire basic knowledge on computer application in the field of Accounting with Tally Prime Software or Higher Version. To know about creation of voucher. To aware about Inventory creation. To enable to acquire the purchase and sales order. To know the budget and control. 	<ul style="list-style-type: none"> Acquire the knowledge of company creation, select, alter, shut. Create voucher types and steps to creation. Construct the purchase and sales with GST entries. Prepare the purchase order and sales order. Design and practice about the Scenario Management Ratio Analysis. 	National Needs
14	COMPUTERIZED ACCOUNTING - I (PRACTICAL -VI)	PCC504	<ul style="list-style-type: none"> To enable the students to acquire basic knowledge on computer application in the field of Accounting with Tally Prime. To educate about pass the voucher with and without stock item. To the students aware about Final Accounts. To enable to acquire the knowledge of budget and control. To know the scenario management and Ratio Analysis. 	<ul style="list-style-type: none"> Prepare the Trial Balance Account. Create voucher for the accounting transaction with stock and without stock items. Create the Final accounts; extract gross profit and net profit. Prepare account for budget control. practice the Scenario Management and Ratio Analysis. 	National Needs

15	SELF STUDY PAPER: I 1.3 BUSINESS MANAGEMENT	CC518SP3	<ul style="list-style-type: none"> To familiarize students with the principles, functions and techniques of management Explore knowledge on planning and use appropriate resources for decision-making. To learn organisation structure and span of management Students will inculcate the types of leadership and theories of motivation To study the system and process of effective controlling in the organization 	<ul style="list-style-type: none"> Acquire the knowledge and skills to manage a business Familiarize the planning and decision-making process in the organization Understand the structure of the organization and have knowledge to delegation of authority and responsibility Demonstrate the ability to directing, leadership and communicate effectively Evaluate the issues and formulate best control methods. 	National Needs
16	HUMAN RESOURCE MANAGEMENT	CC612	<ul style="list-style-type: none"> To understand the basic perspective of Human Resource management and Strategic HRM To gain knowledge about human resource planning They will be able to design, implement and evaluate training programmes Demonstrate the ability to prepare a recruitment and selection strategy for a specific job To enable the students to be aware on the procedure of performance appraisal 	<ul style="list-style-type: none"> Students will be able to possess the skills required by today's HR professionals and the scopes in the field of HRM and SHRM Students are enabled make an appropriate Human Resource Planning Apply right recruitment and selection process in business scenario Analyze the training needs, apply the right training methods and evaluate the same Understand and evaluate the way in which appraising the performance of an employee 	National Needs
17	FINANCIAL MANAGEMENT	CC613	<ul style="list-style-type: none"> To introduce the basic concepts of Financial Management. To educates the students about financial planning. To give an insight knowledge about 	<ul style="list-style-type: none"> Know the fundamental source of short- and long-term finance. Understand the preparation of operating, financial and combined leverages. 	National Needs

			<p>factors of capital structure.</p> <ul style="list-style-type: none"> To inculcate the knowledge on cost of equity, debentures, preference share. To make the students aware about Working capital management. 	<ul style="list-style-type: none"> Analyze the preparation of capital structure theories (NI, NOI, Traditional, MM approach) Ascertain Methods of computation of Cost of Capital. Evaluate the method of Dividend Policy (Walter, Gordon and MM Model). 	
18	INCOME TAX LAW AND PRACTICE - II	CC614A	<ul style="list-style-type: none"> To enable the students to compute taxable income from business and profession To be familiar with the transfer of capital assets and computation of taxable amount of capital gain. To impart knowledge of students on taxability of income from other source. To acquire knowledge on adjustment of losses under various heads of income. To enable the students to compute Total Income and Tax Liability of an Individual 	<ul style="list-style-type: none"> Apply the provisions of income tax on computation of taxable income from business and profession in real cases. Create the suitable investment portfolio based on provisions of exempted capital gain under section 54. Understand the income tax provisions on taxability of other incomes Apply the income tax provisions on adjustment of losses to minimize the taxable income of Assessee. Compute the amount of taxable income and reduce the tax liability in legal ways by applying the concept of deductions, 	National Needs
19	COMPANY LAW	CC614C	<ul style="list-style-type: none"> To enable the students to understand the principles and procedures of company law To impart basic knowledge of the provision of the companies act To expose on appointments and powers of directors and secretaries of company. To understand about the proceedings of meeting at company To be familiar with the types of winding 	<ul style="list-style-type: none"> Acquire basic knowledge on company and basic documents on formation of company Understand the powers, rights and duties of directors and secretary of company Analyse the proceedings of various types of meeting at company with its norms Understand the basics of ordinary 	National Needs

			of companies with the process.	and special resolution • Aware about the process and methods of winding of companies	
20	MANAGEMENT INFORMATION SYSTEM	CC616	<ul style="list-style-type: none"> • To demonstrate effective communication with individuals, teams and large groups. • To demonstrate effective analytical and critical thinking skills. • To distinguish and analyze ethical problems that occurs in business and society. • To apply leadership skills and competencies in business situations. • To demonstrate an understanding of the major functional areas of Business. 		National Needs