



SACRED HEART COLLEGE (AUTONOMOUS)

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Ready for
Every Good Work

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 Course	Course Code	Name of the Program	direct bearing on Employability/ Entrepreneurship/ Skill development	Year of introduction
Principles of Accountancy	C116	B Com	Employability Contents: Journal, Ledger, Trial Balance, Final Accounts with Adjustments and other related accounts of Sole trading Concern. Activities: Lecture Method, Problem Solving & demonstrations and Practical Exercises on the Course Content	2021-22
Environmental Aspects of Business	C117	B Com	Employability Contents: Business and its Environment, Money and Capital Markets, Stock Market Operation and Social Responsibility of the Business Activities: Lecture Method, Interactive	2021-22

			Presentation, Seminars and Assignments	
Financial Accounting I	C216	B Com	Employability Contents: Depreciation Accounting, Single Entry System, Accounts of Non-Trading Concern, Departmental Accounts and Branch Accounts Activities: Lecture Method, Problem Solving & demonstrations and Practical Exercises on the Course Content	2021-22
Banking and Insurance	C217	B Com	Employability Contents: Introduction to Banking, Commercial Banks, Negotiable Instruments, Recent Trends in Banking and Basics of Insurance Activities: Lecture Method, Interactive Presentation, Seminars and Assignments	2021-22

Financial Accounting II	C325	B Com	Employability Contents: Fire Insurance Claims, Hire Purchase and Installment System, Admission, Retirement and Death of a Partner and Dissolution of the Partnership Firm Activities: Lecture Method, Problem Solving & demonstrations and Practical Exercises on the Course Content	2021-22
Principles of Marketing	C326	B Com	Employability Contents: Marketing Concepts, Marketing Mix, Consumer Behaviour, Market Segmentation and Recent Trends in Marketing Activities: Lecture Method, Interactive Presentation, Seminars and Assignments	2021-22
Mercantile Law	C327	B Com	Employability Contents: Indian Contract Act, Elements of Contract, Special Contract,	2021-22

			Formation and Legal Constitution of a Company and Company Management Activities: Lecture Method, Interactive Presentation, Seminars and Assignments	
Corporate Accounting	C424	B Com	Employability Contents: Company Accounts, Final Accounts of a Company, Internal Reconstruction, Amalgamation, Absorption and External Reconstruction. Activities: Lecture Method, Problem Solving & demonstrations and Practical Exercises on the Course Content	2021-22
Cost Accounting	C425	B Com	Employability Contents: Basics of Cost Accounting, Material, Labour and Overheads Activities: Lecture Method, Problem Solving & demonstrations and Practical	2021-22

			Exercises on the Course Content	
Business Management	C426	B Com	Employability Contents: Management Functions, Planning, Organising, Leadership, Motivation and Control Activities: Lecture Method, Interactive Presentation, Seminars and Assignments	2021-22
Advanced Cost Accounting	C541	B Com	Employability Contents: Job, Batch, Contract, Operating, Process, Marginal and Standard Costing Activities: Lecture Method, Problem Solving & demonstrations and Practical Exercises on the Course Content	2021-22
Income Tax Law and Practice I	C542	B Com	Employability Contents: Income Tax Act, Residential Status, Scope of Total Income, Income under the head Salary and	2021-22

			House Property Activities: Lecture Method, Problem Solving & demonstrations and Practical Exercises on the Course Content	
Financial Management	C543	B Com	Employability Contents: Financial Decisions, Risk & Return, Capital Structure, Cost of Capital, Dividend Decision and Working Capital Management Activities: Lecture Method, Problem Solving & demonstrations and Practical Exercises on the Course Content	2021-22
Advanced Corporate Accounting	C544A	B Com	Employability Contents: Valuation of Shares and Goodwill, Liquidation of Companies, Holding Company Accounts, Banking and Insurance Company Accounts. Activities: Lecture Method, Problem Solving	2021-22

			& demonstrations and Practical Exercises on the Course Content	
Indirect Taxation	C544B	B Com	Employability Contents: Introduction to Taxation, GST, Input Tax Credit, Customs Duty and Foreign Trade Policy Activities: Lecture Method, Interactive Presentation, Seminars and Assignments	2021-22
Business Logistics	C544C	B Com	Employability Contents: Basics of Logistics, Supply Chain Management, Customer Service, Warehouse and Transportation Activities: Lecture Method, Interactive Presentation, Seminars and Assignments	2021-22
Management Accounting	C647	B Com	Employability Contents: Introduction to Management Accounting, Ratio Analysis, Fund Flow and	2021-22

			Cash Flow, Budgetary Control and Capital Budgeting Activities: Lecture Method, Problem Solving & demonstrations and Practical Exercises on the Course Content	
Income Tax Law and Practice II	C648	B Com	Employability Contents: Income Under the Head Business or Profession, Capital Gain, other Sources, Set off and Carry Forward of Losses and Assessment of Individual Activities: Lecture Method, Problem Solving & demonstrations and Practical Exercises on the Course Content	2021-22
Human Resource Management	C649	B Com	Employability Contents: Human Resource Management, Planning, Recruitment Process, Training & Development and Performance Appraisal Activities:	2021-22

			Lecture Method, Interactive Presentation, Seminars and Assignments	
Practical Auditing	C650A	B Com	Employability Contents: Auditing Principles, Internal Control, Internal Check, Vouching, Verification, Valuation, Audit Report and Audit of Limited Companies Activities: Lecture Method, Interactive Presentation, Seminars and Assignments	2021-22
Industrial Relations and Labour Laws	C650B	B Com	Employability Contents: Evolution of Industrial Relations, Trade union, Collective Bargaining, Industrial Disputes Act and Factories Act. Activities: Lecture Method, Interactive Presentation, Seminars and Assignments	2021-22