



Ready for
Every Good Work

SACRED HEART COLLEGE (AUTONOMOUS)

Tirupattur – 635 601, Tamil Nadu, S.India

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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

Sacred Heart College (Autonomous), Tirupattur District

1.2.1 List of New Courses

Department: B.Com

B.Com

S. No	Course Code	Course	Number of Credits	Hours	CA	SE	Total
SEMESTER I							
1	LT114	Part I Language I – Tamil 1	3	5	50	50	100
2	LE115BT	Part II English I	2	5	50	50	100
3	C116	Part III MC – Principles of Accountancy	5	5	50	50	100
4	C117	MC – Environmental Aspects of Business	5	5	50	50	100
5	AE106	Allied I Principles of Economics I	4	6	50	50	100
6	SK104	Part IV Communication Skills	1	2	100		100
7	VE105A/B	Christian Religion I / Value Education I	1	2	100		100
8	CE103	Communicative English	1		100		100
9	LE115BP	English Lab	1		50	50	100
		Total	23	30			

S. No	Course Code	Course	Number of Credits	Hours	CA	SE	Total
SEMESTER II							
1	LT214	Part I Language II	3	5	50	50	100
2	LE215BT	Part II English II	2	5	50	50	100
3	C216	Part III MC – Financial Accounting I	5	5	50	50	100

4	C217	MC – Banking and Insurance	5	5	50	50	100
5	AE206	Allied I Principles of Economics II	4	6	50	50	100
6	SK204	Part IV Leadership Skills	1	2	100		100
7	VE205A/B	Christian Religion II / Value Education II	1	2	100		100
8	CE203	Communicative English	1		100		100
9	LE215BP	English Lab	1		50	50	100
		Total	23	30			

S. No	Course Code	Course	Number of Credits	Hours	CA	SE	Total
SEMESTER III							
1	C325	Part III MC – Financial Accounting II	5	5	50	50	100
2	C326	MC – Principles of Marketing	5	5	50	50	100
3	C327	MC – Mercantile Law	4	4	50	50	100
4		Allied I Managerial Economics	4	6	50	50	100
5	AM310A	Allied II Business Mathematics	4	6	50	50	100
6	VE306	Part IV Human Rights	1	2	100		100
7	SK304	Technical Skills	1	2	100		100
8	CO-DED	Part V Out Reach Activity (DEEDS)					
9	CO-SHE	Co-Curricular Activity (SHELTERS)					
		Total	24	30			

S. No	Course Code	Course	Number of Credits	Hours	CA	SE	Total
SEMESTER IV							
1	C424	Part III MC – Corporate Accounting	5	5	50	50	100
2	C425	MC – Cost Accounting	5	5	50	50	100
3	C426	MC – Business Management	4	4	50	50	100
4		Allied I International Economics	4	6	50	50	100
5	AM409A	Allied II Business Statistics	4	6	50	50	100
6	VE406	Part IV Environmental Science	1	2	100		100
7	SK404	Employability Skills	1	2	100		100
8	CO-DED	Part V Out Reach Activity (DEEDS)	2				

9	CO-SHE	Co-Curricular Activity (SHELTERS)	2				
		Total	28	30			
SEMESTER V							
S. No	Course Code	Course	Number of Credits	Hours	CIA	SE	Total
1	C541	Part III MC – Advanced Cost Accounting	6	6	50	50	100
2	C542	MC – Income Tax Law and Practice I	5	5	50	50	100
3	C543	MC – Financial Management	5	5	50	50	100
4	C544A/B/C	ME 1 1. Advanced Corporate Accounting 2. Indirect Taxation 3. Business Logistics	4	6	50	50	100
5	C545A/B	SS 1 1. Computer Fundamentals and E-Commerce 2. Entrepreneurship	4	6	50	50	100
6	NCO504	Part III Non Major Elective I	1	2	100	--	100
7		Part VI - Self-Study Paper 1. Rural Banking 2. Office Management 3. Customer Relationship Management	1*				
8		Summer Internship / Mini Project	2*				
		Total	25 + 3*	30			
SEMESTER VI							
S. No	Course Code	Course	Number of Credits	Hours	CIA	SE	Total
1	C647	Part III MC – Management Accounting	6	6	50	50	100
2	C648	MC – Income Tax Law and Practice II	5	5	50	50	100
3	C649	MC – Human Resource Management	5	5	50	50	100
4	C650A/B/C	ME 2 1. Practical Auditing 2. Industrial Relations and Labour Laws 3. Social Entrepreneurship	4	6	50	50	100
5	C651A/B	SS 2 1. Computerized Accounting 2. Modern Salesmanship	4	6	50	50	100
6	NCO604	Part III Non Major Elective II	1	2	100	--	100

7		Part VI - Self-Study Paper 1. Retail Marketing Management 2. Knowledge Management 3. Fundamentals of Investment	1*				
		Total	25 + 1*	30			

Sacred Heart College (Autonomous), Tirupattur District

1.2.1 List of New Courses

Department: B.Com

S.No.	Course Code	Course Name
1.	C327	Mercantile Law

**SEMESTER - III
PART III- MAJOR CORE**

MERCANTILE LAW

Course Code	C327	Credit	4
Instruction Hours per Week	4	Marks	CIA (50) / SE (50)
Course Objective	<ul style="list-style-type: none"> • To get acquainted the concept of mercantile law like types of contract, sources of law etc., • To acquire about the information on performance of contract. • To learn about special contract such as indemnity, bailment rights and duties of bailor and bailee. • To improve their understanding on formation and legal constitution of a company. • To get basic awareness about appointment, qualification, powers of directors and secretary. 		

Course Outcomes

After studying this course, students would be able to:

CO. No.	CO Statement	Cognitive Levels
CO 1	Understand about mercantile law like types of contract, sources of law etc.,	K1, K2, K3, K4
CO 2	Understand the information on performance of contract.	K1, K2, K3, K4,
CO 3	Understand and Analyze the special contract such as indemnity, bailment rights and duties of bailor and bailee.	K1, K2, K3, K4
CO 4	Evaluate the formation and legal constitution of a company.	K1, K2, K3, K4, K5, K6
CO 5	Understand and Create awareness about appointment, qualification, powers of directors and secretary	K1, K2, K3, K4, K5, K6

Mapping of CO with PO and PSO

CO	Programme Outcomes (PO)							Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
1	2	3	1	3	1	2	3	3	3	2	1	1	2.08
2	2	1	2	2	2	1	2	2	2	3	1	1	1.75
3	2	2	2	3	2	1	3	3	3	3	1	2	2.25
4	1	2	2	3	2	2	2	2	3	3	2	1	2.08
5	2	2	1	3	2	2	1	3	2	3	2	1	2.00
Mean Overall Score												2.03	
Result												High	

Assessment Pattern

Bloom's Category	CA Tests (Marks Allotment)		Term End Exam (100) Marks Allotment
	I CA (50)	II CA (50)	
Remember	10	10	20
Understand	10	10	30
Apply	10	10	10
Analyze	10	10	10
Evaluate	5	5	10
Create	5	5	20

Unit – I: Introduction to Indian Contracts Act

Mercantile law – Sources of law - legal rights – Rights in rem and rights in personem – Nature of Contract – classification of contracts - Offer and acceptance – Consideration – Capacity to Contract

Unit – II: Elements and Performance of contract

Free consent - Flaw in consent – Coercion - Undue influence – Misrepresentation - Mistake and Fraud - Legality of object and consideration - Actual Performance – Attempt to Performance - Discharge of contracts – Performance Tender – Discharge of Contract – Discharge by breach – Remedies for breach of contract

Unit – III: Special Contract

Contract of indemnity – Essentials – Rights of indemnity holder and indemnifier – Contract of Guarantee – features – kinds – right and liabilities of surety – discharge of surety – Bailment – rights and duties of bailor and bailee - termination of bailment – Pledge – rights and duties of pawner and pawnee

Unit – IV: Formation and Legal Constitution of a Company

Characteristics of a Company – Kinds – Promotion – Rights, duties and liabilities of Promoters - Memorandum of Association – Doctrine of Ultra vires - Articles of Association - Doctrine of Indoor Management - Doctrine of Constructive notice - Incorporation of companies – Commencement of Business.

Unit – V: Company Management

Directors – Appointment – Qualifications and Disqualifications – Removal – Powers, Rights, Duties and Liabilities of directors. Company secretary – Appointment – Duties.

Text book

- N.D. Kapoor, Mercantile Law, Sultan Chand & sons.

Reference Books

- Pillaiv& Bagavathi - Business Law, S. Chand & Co, New Delhi
- M.C.Shukla&S.S.Gulshan, Principles of Company Law, Sultan Chand & Sons.
- Dr.M.R.Srinivasan – Company law & Secretarial practice.
- P.P.S.Goana – Sultan Chand, New Delhi, 2008 – “Company law (Mercantile Law).
- B.K.Acharya, Company law & Secretarial practice, Himalya Publishing House.

Note:Latest Edition of Text Books may be used.