



SACRED HEART COLLEGE (AUTONOMOUS)

Tirupattur – 635 601, Tamil Nadu, S.India

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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

Sacred Heart College (Autonomous), Tirupattur District

1.2.1 List of New Courses

M.Com

Sem	S.Code	Course Title	Type	Hrs/ Wk	Credi t	Marks		
						CI A	Se m	Tota l
I	C722	Advanced Financial Accounting	MC 1	6	5	50	50	100
	C723	Strategic Human Resource Management	MC 2	6	4	50	50	100
	C724	Consumer Behaviour	MC 3	6	4	50	50	100
	C725	Advanced Business Statistics	MC 4	6	4	50	50	100
	C726A	Advanced Management Theory	ME – I					
	C726B	Security Analysis and Portfolio Management	ME - II					
	C726C	Business Ethics	ME – III	6	4	50	50	100
		Total Hrs / Crs Credits		30	21			
II	C823	Accounting for Managerial Decision Making	MC – 5	6	5	50	50	100
	C824	Advanced Cost Accounting	MC – 6	6	5	50	50	100
	C825	Research Methodology	MC – 7	6	5	50	50	100
	C826	Quantitative Technique for Business Decision	MC – 8	6	4	50	50	100
	C827A	Entrepreneurial Development	ME – IV					
	C827B	Indirect Taxation	ME – V					
	C827C	E-Commerce and Computerized Accounting	ME – VI	6	4	50	50	100
	C828J	Internship (Compulsory)			1			
		Service Marketing	SSP 1		2	50	50	
		Total Hrs / Crs Credits		30	23 +3			
III	C927	Advanced Corporate Accounting	MC – 9	6	5	50	50	100

	C928	Organizational Behaviour	MC – 10	6	4	50	50	100
	C931J	Project	MC-11	6	5	50	50	100
	C929	Income Tax and Tax Planning – I	MC – 12	6	5	50	50	100
	C930A	Logistic and Supply Chain Management	ME – VII					
	C930B	Executive Skill Development	ME – VIII					
	C930C	Strategic Management	ME – IX	6	4	50	50	100
		Business Process Management	SSP 2		2	50	50	100
		NPTEL / MOOCs / SWAYAM			2			
		Total Hrs / Crs Credits		30	23 + 4			
IV	C1022	Advanced Financial Management	MC – 13	6	5	50	50	100
	C1023	Legal Aspects of Business	MC – 14	5	4	50	50	100
	C1024	Income Tax and Tax Planning – II	MC – 15	6	5	50	50	100
	C1025	International Business	MC- 16	6	4	50	50	100
	C1026A	International Marketing	ME - X					
	C1026B	Banking and Financial Service	ME – XI					
	C1026C	Project Management	ME - XII	5	4	50	50	100
		Human Rights		2	1	50	50	100
		Income Tax Planning	CC I		2*			
		Export and Import Management	CC II		2*			
			Total Hrs / Crs Credits		30	23 + 4		
		Total Hrs / Crs		120	90+ 11			

Sacred Heart College (Autonomous), Tirupattur District

1.2.1 List of New Courses

Department: M.Com

S.No	Course Code	Course Name
1.	C827C	E-Commerce and Computerized Accounting

E-Commerce and Computerized Accounting

Course Code	C827C	Credit	4
Instruction Hours per Week	6	Marks	CIA (50) / SE (50)
Course Objective	Objectives: <ul style="list-style-type: none">• To establish the knowledge on E-Commerce and E-Business along with its process, potentials, driving forces and regulatory aspects.• To exhibit specialised knowledge on Electronic Data Interchange and Internet Trading Relationships for the betterment of Supply Chain Management.• To develop expertise in the field special features required for the Electronic Payment System and different forms of e-payment.• To make the students to appreciate the differences between Manual Accounting vs. Computerised Accounting.• To enable the students to prepare the statements of accounting and cash flow statements in the computerised format.		

Course outcome

On successful completion of this course, students will be able to		
1	Enhance their knowledge on E-Commerce along with its re-engineering process, potential benefits, driving forces and regulatory aspects.	K2

2	Improve the knowledge on the benefits and drawbacks of Electronic Data Interchange (EDI) system and Internet Trading Relationship business.	K6
3	Understand the mechanism followed in the Electronic Payment System and also they will learn E-cash, E-Cheque and currency servers.	K2
4	Acquaint their knowledge on the computerised accounting through the process of creating company, grouping of accounts, creation of ledger, etc.	K4
5	Develop their knowledge on the preparation of computerised statements like Day Book, Trial Balance, Cash Flow statements, etc.	K3
K1 -Remember; K2 -Understand; K3 -Apply; K4 -Analyze; K5-Evaluate; K6 –Create		

Mapping of CO with PO and PSO

Mapping of CO with PO and PSO-E-Commerce and Computerised Accounting

CO	Programme Outcome (PO)					Programme Specific Outcome					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
1	3	2	2	3	2	3	2	3	3	2	2.5
2	3	3	2	3	3	2	3	2	3	3	2.7
3	3	2	2	2	3	3	2	3	2	3	2.5
4	2	2	3	3	2	2	3	2	3	2	2.4
5	2	2	3	2	3	3	3	3	2	3	2.6
Mean Overall Score											2.54
Results											High

Unit - I: Introduction

E-Commerce - E-Business - Potential Benefits of E-commerce – Driving Forces of E-Commerce – Business Process Re-Engineering –E-Commerce Applications –Regulatory Environment for E-Commerce – Competitive intelligence on the Internet – Future of E-Commerce.

Unit - II: Electronic Data Interchange (EDI), E-Commerce & Internet

Introduction - Traditional EDI systems - Benefits and Drawbacks - Data transfer and standards. Financial EDI-EDI systems and the Internet - Legal security and private concerns - Authentication Methods – Firewalls – Factors considered in securing the firewalls - Internet trading relationships: Business to Consumers (B2C), Business (B2B), Consumer to Business (C2B), Government to Consumer (G2C), Features and benefits-Portal Vs Website - Supply Chain Management.

Unit - III: Electronic Payment Mechanisms

Electronic Payment System: Special features required in payment systems for e- commerce, Types of e-payment systems; E-cash and currency servers, e-cheques Digital token based credit cards, smart cards, electronic purses and debit cards; Business issues and economic implications; Operational, credit and legal risk of e-payment System; Risk management options in e-payment system; Components of an effective electronic payment system.

Unit - IV: Computerized Accounting

Computerized Accounting: Meaning, Features, Advantages and disadvantages – Computerized vs Manual Accounting – Creation of Company – Grouping of accounts – Creation of Accounts: Cash Book, Bank Book, Sales Register, Purchase Register, Journal Register, Debit Note Register, Credit Note Register, Opening and Closing Stock – Creation of Inventory – Creation of Stock Groups, Stock Categories, Godowns, Stock Items and Units of Measure – Detailed Stock Valuation. Entering Transactions: Voucher Entry – Different vouchers

Unit -V: Computerised Statements

Day Books – Financial Statements: Trial Balance, Trading & Profit and Loss Account, Balance Sheet – Ratio Analysis - Cash Flow statement – Funds Flow Statement - Inventory Report of a Sole Trader and a Company – Outstanding: Receivables and Payables – Editing and Deleting Ledgers and Groups – Budget Control – Creating, Editing and Deleting Budgets – GST Assessment.

Text Book

- Natarajan L, Services Marketing Margahm Publications, Chennai 2010

Reference Books

1. Rampal, Services Marketing S.L.Gupta - Galgotia Pub. House 2010
2. Jha, Services Marketing, Himalaya Publications, New Delhi 2008
3. Baly Services Marketing, S.Chand& Co., New Delhi 2010
4. VasanthiVenugopal& Raghu V.N. - Services Marketing -Himalaya Publications, New Delhi 2000

Examination Pattern	No written examination , however after successful completion of 30 hours, the registered candidates have to get certificate.
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