



C. Abdul Hakeem College (Autonomous), Melvisharam.

Affiliated to Thiruvalluvar University, Vellore.

Re-accredited by NAAC with 'A' Grade.

Hakeem Nagar, Melvisharam – 632 509, Vellore District.

BACHELOR OF ARTS | CORPORATE SECRETARYSHIP

DEGREE COURSE | UNDER CBCS

(with effect from 2018-2019)

Year / Semester	Part	Subjects	Subject Codes	Title of the Papers	Ins Hrs / Week	Credit	Exam Hrs	Max. Marks		
								Int	Ext	Total
I Year I SEM	I	Language I		Urdu - I / Tamil - I	6	4	3	25	75	100
	II	English I	U18FEN101	English - I	6	4	3	25	75	100
	III	Core I	U18MKS101	Financial Accounting - I	5	4	3	25	75	100
	III	Core II	U18MKS102	Business Communication	5	3	3	25	75	100
	III	Allied I	U18AEC102	(to choose any 1 out of 3) 1. Managerial Economics – I 2. Corporate E-Management - I 3. Elements of Insurance	6	4	3	25	75	100
	IV		U18CES101	Environmental Studies	2	2	3	25	75	100
				Total		21				600
I Year II SEM	I	Language II		Urdu - II / Tamil - II	6	4	3	25	75	100
	II	English II	U18FEN201	English - II	4	4	3	25	75	100
	III	Core III	U18MKS201	Financial Accounting - II	5	4	3	25	75	100
	III	Core IV	U18MKS202	Business Organisation & Management	5	3	3	25	75	100
	IV	Allied II	U18AEC202	(to choose any 1 out of 3) 1. Managerial Economics – II 2. Corporate E-Management - II 3. Office Management	6	6	3	25	75	100
	V		U18CSS201	Soft Skill	2	1	3	25	75	100
	VI		U18CVE201	Value Education	2	2	3	25	75	100
				Total		24				700

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Syllabus for B.Com., Corporate Secretaryship effective from the year 2018-2019

Year: I Year Subject Code: U18MKS101 Semester: I

Major - 1 Title: **FINANCIAL ACCOUNTING – I**

Credits: 4 Max. Marks. 75

Objectives

To facilitate the understanding of accounting in general. To give a comprehensive understanding of the system of financial accounting.

UNIT-I: ACCOUNTING STRUCTURE

Definition of Accounting - Need, purpose, advantages and limitations of Accounting – Basic Accounting concepts and conventions - Trial Balance - Rectification of Errors - Final Account of a sole trader with important adjustments.

UNIT-II: DEPRECIATION ACCOUNTING

Depreciation– Definition - Need - Methods - Straight Line Method - Diminishing Balance Method (Including change in the method of depreciation)

UNIT-III: AVERAGE DUE DATE AND ACCOUNT CURRENT

Average Due Date – Basic types of problems - Account Current – Definition – Procedure for calculating days of interest – Red-ink interest – Basic types of problems.

UNIT-IV: FIRE INSURANCE CLAIMS

Fire Insurance - Introduction – Need – Types of Fire Insurance Policy - Computation of Claims to be Lodged – Gross Profit Ratio Given/Not given – Under valuation of Stock and Average Clause.

UNIT-V: SINGLE ENTRY SYSTEM

Single entry - Definition - Salient Features - Limitations - Methods of Ascertaining Profits - Statement of Affairs Method - Conversion Method (Simple Problems)

Text Book

1. Financial Accounting - T.S. Reddy & A. Murthy.

Books for Reference:

1. Financial Accounting - R.L. Gupta & V.K. Gupta.
2. Advanced Accountancy - S.P. Jain & K.L. Narang.
3. Advanced Accounts – S.C. Shukla.

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Year:	I Year	Subject Code :	U18MKS102	Semester :	I
Major - 2	Title:	BUSINESS COMMUNICATION			
Credits:	3	Max. Marks. 75			

Objectives

To enable the students to know importance of communication in commerce and trade and to draft business letters.

UNIT-I INTRODUCTION

Business Communication: Meaning – Definition - Features – Classification – Process – Methods – Communication Network – Barriers of Communication –Principles of Effective Communication(7cs).

UNIT-II PHYSICAL ASPECTS OF BUSINESS LETTERS

Physical Aspects –Basic Principles in Drafting – Business Letter - Functions- Importance – Structure– Layout – Letter Styles.

UNIT-III TYPES OF BUSINESS LETTERS

Types of Business Letters – Letter of Enquiry and its Replies – Offer Letter – Quotation Letter- Order Letter – Complaint Letter– Circular Letter– Collection Letter.

UNIT-IV JOB APPLICATION& INTERVIEW

Essential Qualities of Job Application – Letters of Application with CV, Resumes – Solicited and Unsolicited Letters – Reference Letters - Interview – Types of Interview – Stages of Interview – Preparation for Interview.

UNIT-V BUSINESS REPORTS

Business Report – Importance – Characteristics – Types – Reports of Directors, Chairman – Agenda, Minutes of Meeting.

Text Book

1. Essentials of Business Communication - Rajendra Pal & J S Korlahali,

Books for Reference:

1. Business Communication - Ramesh and Pattanchetti,
2. Business Communication - Dr. N. Premavathy,

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Year:	I Year	Subject Code:	U18MKS201	Semester:	II
Major - 3	Title:	FINANCIAL ACCOUNTING – II			
Credits:	4	Max. Marks. 75			

Objectives

To facilitate the understanding of accounting in general. To give a comprehensive understanding of the system of financial accounting.

UNIT-I: BRANCH ACCOUNTING

Meaning - Objects - Types of Branch - Goods Sent to Branch at Cost and Invoice Price- Stock and Debtor system - Independent Branch (Foreign Branch excluded)

UNIT-II: DEPARTMENTAL ACCOUNTING

Meaning - Need - Advantages - Difference between Branch and Department Account - Apportionment of expenses- Inter departmental transfer (Simple Problems Only).

UNIT-III: HIRE PURCHASE AND INSTALMENTS SYSTEMS

Definition - Salient features - Distinction - Accounting Treatment - Calculation of Interest and Cash Price - Default and repossession - Instalment Purchase System - Meaning – Accounting Treatment

UNIT-IV: PARTNERSHIP ACCOUNTS

Definition of Partnership - Partnership Deed –Fixed and Fluctuating Capital - Admission of a Partner - Profit Sharing ratio and Sacrificing Ratio Preparation of New Balance Sheet - Retirement of a Partner - Death of a partner.

UNIT-V: DISSOLUTION OF A FIRM

Meaning - Modes of dissolution - insolvency of partner - Garner Vs. Murray's Principle - Insolvency of all Partners - Piecemeal distribution - Proportionate Capital Method -Maximum Loss Method (Simple Problems only)

Text Book

1. Financial Accounting - T.S. Reddy & A. Murthy.

Books for Reference:

1. Financial Accounting - R.L. Gupta & V.K. Gupta.
2. Advanced Accountancy - S.P. Jain & K.L. Narang.
3. Advanced Accounts – S.C. Shukla.

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Syllabus B.Com., Corporate Secretaryship effective from the year 2018-2019

Year: I Year Subject Code: U18MKS202 Semester: II

Major - 4 Title: **BUSINESS ORGANIZATION AND MANAGEMENT**

Credits: 3 Max. Marks. 75

Objectives

To make the student to understand the Evaluation and significance of Management, Planning and decision making, Organising, Directing, Co-ordination and Control.

Unit – I : Introduction to Business

Business: Meaning and Definition – Features – Importance – Objectives - Functions - Classifications of Business Activities (Industry, Trade and Commerce) - Role of Business in Economic Development - Qualities of a Successful Businessman.

Unit – II : Business Combination, Trade Association & Chamber of Commerce.

Business Combinations: Meaning & Definition - Objectives- Causes - Merits and Demerits – Types - Trade Association: Meaning – Features - Functions – Workings of Trade Association in India - Chamber of Commerce: Objectives - Need - Functions - Benefits.

UNIT-III: EVALUATION AND SIGNIFICANCE OF MANAGEMENT

Management: Meaning – Nature – Importance - Functions- Principles of Management - Management vs Administration - Contribution of F.W.Taylor to Management Thought.

UNIT-IV: PLANNING AND ORGANISING

Planning: Characteristics– Importance - Steps - Elements - Organising: Meaning– Definition - Principles – Organisational Structure.

UNIT-V: DIRECTING, COORDINATING AND CONTROL

Directing: Meaning – Nature – Significance – Objectives - Principles– Coordinating: Meaning - Characteristics – Problems - Control: Meaning - Characteristics – Importance - Purpose - Steps in Control Process.

Text Book:

1. Business Management - C. B. Gupta

Books for Reference:

1. Business Management -
2. Fundamentals of Business Organisation and Management - Y. K. Bushan
3. Principles and Practice of Management - L. M. Prasad
4. Principles of management - R. N. Gupta