



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 | COMMERCE

DEGREE COURSE | UNDER CBCS

(with effect from 2018-2019)

Year/ Semester	Part	Subjects	Subject Codes	Title of the Papers	Ins Hrs/ Week	Cre dit	Exa m 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	U18MCM101	Financial Accounting - I	5	4	3	25	75	100
	III	Core II	U18MCM102	Modern Business Communication	5	3	3	25	75	100
	III	Allied I	U18AEC101	Indian Development Economics - I	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	U18MCM201	Financial Accounting - II	5	4	3	25	75	100
	III	Core IV	U18MCM202	Business Management	4	3	3	25	75	100
	IV	Allied II	U18AEC201	Indian Development Economics - II	7	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

Syllabus for B.Com., Commerce effective from the year 2015-2016

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

Objective:

UNIT - I: INTRODUCTION TO ACCOUNTING

UNIT - II: FINAL ACCOUNTS

UNIT – III: DEPRECIATION

UNIT – IV: AVERAGE DUE DATE & ACCOUNT CURRENT

UNIT - V: SINGLE ENTRY SYSTEM

(Weightage of Marks = Problems - 80%, Theory - 20%)

Reference Books:

1. M.C.Shukla and T.S.Grewal, Advanced Accounts (Vol.1), S.Chand& Co.
2. R.L.Gupta and V.K.Gupta, Financial Accounting, Sultan Chand & Sons.
3. S.P.Jain and K.L.Narang, Advanced Accountancy, Kalyani Publications, New Delhi, Ludhiana.
4. T.S.Reddy and A.Murthy, Financial Accounting, Margham Publishers. Chennai.

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Syllabus for B.Com., effective from the year 2015-2016

Year: I Year Subject Code : U18MCM102 Semester : I
Major - 2 Title: **MODERN BUSINESS COMMUNICATION**
Credits: 3 Max. Marks. 75

Objectives: To enable the students to know importance of communication in commerce and trade and to draft letter for business and job application.

UNIT: I INTRODUCTION

Communication: Meaning- Definition- Nature- Elements- Importance- Types- Methods- Communication Network- Barriers to Communication- Making Communication Effective- Objectives of Communication- 7'C of Communication.

UNIT: II PHYSICAL ASPECTS OF LETTERS

Physical Appearances: Basic Principles in Drafting- Functions of a Business Letters- Importance of Business Letters- Structure of a Business Letters- Different Layout of Business Letters.

UNIT: III KINDS OF BUSINESS LETTERS

Various Kinds of Business Letters: Letters of Enquiry and its Replies - Offers Letters – Quotations Letters- Orders Letters – Complaints Letters – Circular Letters – Collection Letters – Bank Letters.

UNIT: IV LETTERS FOR JOB APPLICATION

Job Application: Essential Qualities – Letters for Job Application with C.V, Resumes – Application with reference to an Advertisements – Solicited and Unsolicited Letters – Reference Letters.

UNIT: V LETTERS RELATING TO INTERVIEW

Letter of Interview: Meaning – Stages of Interview – Interview techniques – Preparation for the Interview – Conducting an Interview – Conduct yourself during the Interview.

Reference Books:

1. Rajendra Pal & J.S Korlahali, Essential of Business Communication.
2. Ramesh and Pattanchetti, Business Communication, R Chand & Co.
3. Dr. K . Sundar, Business Communication, Vijay Nicole Publication, Chennai.
4. Dr. N. Premavathi, Business Communication, Sri Vishnu Publication, Chennai.
5. N.S.Raghunathan& B. Santhanam, Business Communication, Margham Publication, Chennai.

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Syllabus for B.Com., effective from the year 2015-2016

Year: I Year Subject Code : U18MCM201 Semester : II
Major - 3 Title: **FINANCIAL ACCOUNTING - II**
Credits: 4 Max. Marks. 75

Objective:

To gain a knowledge of accounting in general and to understand the system of Financial Accounting.

UNIT-I: BRANCH ACCOUNTS

Branch Accounts: – Objects of Branch Accounts – Types of Branches – Dependent Branch – Stock and Debtor System – Accounting System – Independent Branch (foreign Branch excluded) – Incorporation of Branch Figures in the Head Office Books (only simple problems)

UNIT-II: DEPARTMENTAL ACCOUNTS

Departmental Accounts: – Distinction between departments and branches – Allocation of common expenses – Expenses which cannot be allocated – Inter-departmental Transfer at Cost and at Selling Price (simple problems only)

UNIT-III: HIRE PURCHASE & INSTALLMENT PURCHASE SYSTEM

Hire purchase system :- Distinction between Hire purchase and Installment purchase system – Accounting treatment – Calculation of interest – Books of Hire purchaser and Hire Vendor – Default and Repossession –(simple problem only).

UNIT-IV: PARTNERSHIP ACCOUNTS - I

Partnership Accounts: – Admission, Retirement and Death of Partners- Goodwill to be treated as per AS10 – Adjustments in the Profit Sharing Ratio – Adjustment for Revaluation of Assets and Liabilities.

UNIT-V: PARTNERSHIP ACCOUNTS - II

Partnership Accounts: – Dissolution of Firm – Settlement of accounts – Accounting Treatment for Unrecorded Assets and Liabilities – Insolvency of a Partner – Garner Vs Murray – Fixed and Fluctuating Capital – All Partners Insolvency (simple problems only)

(Weightage of Marks = Problems - 80%, Theory - 20%)

Reference Books:

1. M.C.Shukla and T.S.Grewal, Advanced Accounts (Vol.1), S.Chand& Co.
2. R.L.Gupta and V.K.Gupta, Financial Accounting, Sultan Chand & Sons.
3. S.P.Jain and K.L.Narang, Advanced Accountancy, Kalyani Publications, New Delhi, Ludhiana.
4. T.S.Reddy and A.Murthy, Financial Accounting, Margham Publishers. Chennai.

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Syllabus for B.Com., effective from the year 2015-2016

Year: 1 Year

Subject Code : U18MCM202

Semester : II

Major - 4 Title:

BUSINESS MANAGEMENT

Credits: 3

Max. Marks. 75

UNIT-I MANAGEMENT

Meaning- Definition-Nature-Importance-Functions-Difference between Entrepreneur and Manager- Different between Management and Administration - Level of Management - Role of a manager- 14 Principles of Henry Fayol.

UNIT-II PLANNING

Meaning - Definition- Nature- Importance –Types - steps in planning - Merits and Demerits - Decision Making - Characteristics – Process of Decision Making – Advantages and Disadvantages – Measures for Effective Decision Making - Problems-Needs

UNIT-3 ORGANISING

Meaning – Definition – Importance - Process –Principles – Types of Organization – Delegation of Authority – Advantages –Disadvantages - Difference between Delegation and Decentralization – Bases of Departmentation.

UNIT-4 DIRECTING

Meaning- Definitions- Characteristics- Importance-Leadership-Qualities-Functions- Styles of Leadership-Leadership Theories.

UNIT-5 CONTROLLING

Meaning – Definition-Nature- Process - Technique – Benefits- Disadvantages -Motivation-Importance – Process- Maslow Theory-Herzberg's Theory- X and Y Theory.

Reference Books:

1. C.B Gupta- Business Management
2. Jayasankar -Principles of Management