

C.ABDUL HAKEEM COLLEGE (AUTONOMOUS), MELVISHARAM.

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

Year: II

Subject Code: U18MCM301

Semester: III

Major: 5

Title: Corporate Accounting

Credits: 4

Max.Marks: 75

OBJECTIVES:	To gain comprehensive understanding of all aspects relating to corporate accounting.
COURSE OUTCOME(S)	
CO1	The students will be able to understand issue procedure of Shares and Debentures.
CO2	It provides through knowledge about the valuation of goodwill in different methods.
CO3	The students will be able to understand the prescribed format of final accounts of joint stock companies.
CO4	They will be able to understand the accounting procedure of Banking companies as per new methods.
CO5	The students will be able to acquire the knowledge of Liquidation of Joint Stock Companies.

UNIT – I: ISSUE OF SHARES AND DEBENTURES

Issue of Shares at Par, Premium and Discount - Pro-rata Allotment - Forfeiture and Reissue of Shares – Accounting for Issue of Debenture.

UNIT – II: VALUATION OF GOODWILL

Need – Factors Effecting the Valuation – Methods – Simple Profit Method - Super Profit Method Capitalization Methods.

UNIT – III: FINAL ACCOUNTS

Statement of Profit and Loss and Balance Sheet as per revised schedule VI of Accounting Standard (Managerial Remuneration Excluded) (Simple Problems only).

UNIT – IV: BANK ACCOUNTS

NPA - Rebate on Bills Discounted, Interest on Doubtful Debts, Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules (New Method).

UNIT – V: LIQUIDATOR’S FINAL STATEMENT OF ACCOUNT

Liquidation Accounting- Order of Payments- Preferential Payments - Liquidator’s Final Statement of Account. (Simple Problems only).

Weightage of Marks: Problem 80%; Theory 20%.

TEXT BOOK:

1. Reddy T.S. & Murthy A, Corporate Accounting – Margham Publication, Chennai.

REFERENCE BOOKS:

1. Shukla M.C.Grewal, T.S.Gupta S.C., Advanced Accounts – S.Chand & Co. Ltd, New Delhi.
2. Gupta R.L. &Radhaswamy M. Sultan Chand & Sons, New Delhi.
3. Jain &Narang, Advanced Accountancy – Kalyani Publishers.

C.ABDUL HAKEEM COLLEGE (AUTONOMOUS), MELVISHARAM.

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

Year: II

Subject Code: U18MCM302

Semester: III

Major: 6

Title: LEGAL ASPECTS OF BUSINESS

Credits: 4

Max.Marks: 75

OBJECTIVES:	To gain comprehensive knowledge in Legal aspects of Business.
COURSE OUTCOME(S)	
CO1	To learn the elements and types of contract
CO2	To understand the aspects of performance of contract
CO3	To gain knowledge on indemnity and guarantee, bailment and pledge
CO4	To understand the contract of agency
CO5	To gain insights in to sale of goods act and winding up of the company

UNIT I – LAW OF CONTRACT

Contract – Definition & Meaning – Essential elements of a valid contract – Classification of contract – Rules as to Offer – Rules as to Acceptance – Rules as to Consideration – Capacity to contract.

UNIT II – PERFORMANCE OF CONTRACT

Offer to Perform – Requisites of a valid Tender - Discharge of contract – Classification of Discharge of Contract – Breach of Contract – Remedies for Breach of Contract – Quasi Contract.

UNIT III – INDEMNITY AND GUARANTEE, BAILMENT AND PLEDGE

Meaning & Distinction of Indemnity and Guarantee– Rights of Surety – Bailment – Requisites of Bailment – Rights and Duties of Bailor – Rights and Duties of Bailee – Law relating to Lien – Law relating to Finder of Goods – Pledge – Rights of Pawnor – Rights of Pawnee.

UNIT IV – CONTRACT OF AGENCY

Meaning of Agent & Principal – Modes of Creation of Agency - Classification of Agents– Rights and Duties of Agent - Rights and Duties of Principal – Termination of Agency – Irrevocable agency.

UNIT V – SALE OF GOODS ACT

Contract of Sale of Goods – Essential of a contract of Sale – Distinction between Sale and Agreement to Sell– Caveat Emptor – Exceptions – Unpaid Seller – Rights of an unpaid Seller – Sale by Non owners – Exceptions – Auction sales.

Text Book:

1. N.D.Kapoor, Business Laws – Sultan Chand & Sons

Reference Books:

1. R.S.N. Pillai & Bagavathi, Business Laws – S. Chand & co.
2. P C Tulsian & Bharat Tulsian, Business Law – McGraw Hill Education
3. M.C.Dhandapani, Business Laws, Sultan Chand & Sons.
4. Dr.P.Slirenganayaki, Charulatha Publications.

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

Year: II

Subject Code: U18MCM303

Semester: III

Major: 7

Title: INDIAN BANKING SYSTEM

Credits: 3

Max.Marks: 75

OBJECTIVES:	To provide the students with the basic knowledge of banking and also to enrich them with the latest developments in the field of Banking.
COURSE OUTCOME(S)	
CO1	The students will be able to understand about the history, types of banking and also the concept of credit creation.
CO2	It provides through knowledge about the concept of central banking and also the methods adopted for credit control by them.
CO3	They will be able to understand the reasons for nationalization of banks and also an insight on rural finance.
CO4	They will be able to understand the concept of e-banking and also the popular services under e-banking in India.
CO5	The students will be able to acquire the knowledge of different e-delivery channels.

UNIT – I: INDIAN BANKING SYSTEM

Banking – Meaning and Definition – History of Banking -Structure of Indian Banking System - Scheduled and Non Scheduled Banks - Unit Banking - Branch Banking - Mixed Banking – Commercial Banking – Functions - Credit Creation – Mechanism – Limitations of Credit Creation.

UNIT – II: CENTRAL BANKING

Definitions – Importance – Central banking Vs Commercial banking -Functions – Credit Control Devices – RBI – Functions – Different Departments of RBI.

UNIT – III: NATIONALIZATION AND RURAL FINANCE

Nationalization of Commercial Banks – Causes – Achievements – Regional Rural Banks - Objectives – Weakness - RRBs Vs Commercial banks – Co-operative Banks – Co-operative Credit Structure – Achievements of Co-operative Banking – Three Tier System – Challenges.

UNIT – IV: E-BANKING

Meaning - Benefits – Internet Banking Services – Drawbacks – Mobile Banking – Features – Drawbacks – ATM – Types – Benefits – Credit Cards – Benefits – Constraints – Debit Card – Benefits –Core Banking Solutions (CBS) – Benefits – Single Window Concepts – Features.

UNIT – V: E-DELIVERY CHANNELS

Electronic Fund Transfer (EFT) - National Electronic Fund Transfer (NEFT) - Real Time Gross Settlement (RTGS)– Immediate Payment System (IMPS) – Electronic Clearing Systems (ECS) – Types - ECS Debit and ECS credit – Benefits - Cheque Truncation System (CTS) - E-Cheques – E-Money - E-Wallets – E-Purse - Benefits to Banker and Customer.

Text Book:

1. B.Santhanam, Banking theory, Law and Practice – Margham Publications, Chennai.

Reference Books:

1. K.P.M.Sundaram and E.N.Sundaram, Modern Banking, Sultan Chand & Sons, New Delhi.
2. VijayaIyengar, Introduction to Banking – Excel Book Publication, New Delhi.
3. Dr.S.Gurusamy, Banking Theory Law and Practice – Vijay Nicole Publications, Chennai.
4. Dr.V.Balu, Banking and Financial System, Sri Venkateswara Publications, Chennai.

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

Year: II

Subject Code: U18MCM304

Semester: III

Major: 8

Title: BUSINESS STATISTICS AND OPERATION RESEARCH - I

Credits: 3

Max.Marks: 75

OBJECTIVES:	To understand and apply statistical tools in Business.
COURSE OUTCOME(S)	
CO1	
CO2	
CO3	
CO4	
CO5	

UNIT-I: INRODUCTION AND PRESENTATION OF DATA

Meaning, Definitions - Scope and Limitations - Collection of Data - Primary and Secondary Data –Presentation of Data – Diagrammatic Representation – simple bar, multiple bar, sub-divided bar, percentage divided bar and pie diagram: Graphical Representation of Data: Histogram, frequency polygon, frequency curve.

UNIT-II: MEASURES OF CENTRAL TENDENCY

Measure of Central Tendency - Mean - Median - Mode - Harmonic Mean and Geometric Mean.

UNIT-III: MEASURES OF DISPERSION

Measures of Dispersion - Range - Quartile Deviation - Mean Deviation - Standard Deviation - Coefficient of Variation - Lorenz Curve.

UNIT-IV: LINEAR PROGRAMMING PROBLEM

Operations Research (OR) – Introduction and Definition – Nature - Scope of Operations Research – Linear Programming Problem (LPP) – Meaning – Formulation of LPP – Graphical Method of solving LPP (Maximization and Minimization Methods)

UNIT-V: NETWORK ANALYSIS

Introduction – Critical Path Method (CPM) – Project Evaluation Review Technique (PERT) Difference between PERT and CPM – Construction of Network diagram – Critical Path Analysis – Three time estimates.

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

Reference Books:

1. Dr. S.P. Gupta - Statistical Methods - Sultan Chand.
2. Dr. S.P. Gupta - Business Statistics & Operation Research - Sultan Chand.
3. R.S.N. Pillai & Bhagavathi – Statistics, S. Chand & Publications, New Delhi.
4. Business statistics and Operation Research – S.P. Rajagopalan and R. Sattanatham.

C.ABDUL HAKEEM COLLEGE (AUTONOMOUS), MELVISHARAM.

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

Year: II

Subject Code: U18SCM301

Semester: III

Skill Based:1

Title: PERSONALITY DEVELOPMENT

Credits: 3

Max.Marks: 75

OBJECTIVES:	To develop critical appraisal and understanding about personality in terms of its Nature, Development and Assessment.
COURSE OUTCOME(S)	
CO1	Students able to develop interpersonal skills and prepare themselves for effective goal oriented team leader.
CO2	Students able to develop themselves as professionals with idealistic, practical and moral values.
CO3	Helps students to re- engineer attitude and understand its influence on behaviour.
CO4	Helps students to understand the value of Time.
CO5	Helps students to develop holistically their employability skills.

UNIT – I: PERSONALITY

Concept- Determinants of Personality: Biological, Social, Environmental. Theories of Personality: Carl Rogers – Abraham Maslow – Sigmund Freud - G.W. Allport.

UNIT – II: SELF ANALYSIS

SWOT Analysis, Who am I, Attributes, Importance of Self Confidence, Self Esteem.

UNIT- III: ATTITUDE

Factor influencing Attitude, Challenges and lessons from Attitudes, Etiquettes.

UNIT – IV: TIME MANAGEMENT

Value of time, Diagnosing Time Management, Weekly Planner to do list, Prioritizing Work.

UNIT – V: INDICATORS OF SUCCESSFUL PERSON

Creativity, Multiple Intelligence, Emotional Intelligence, Group Dynamics and Interpersonal Relations, Attitudes and Temperament, Social Responsibility and Community Work, Self Confidence, Life Style.

Text Book:

1. Soft Skill, 2015, Career Development Centre, Green Pearl Publications.

Reference Book:

1. Barun K. Mitra, Personality Development and Soft Skills, Mittal Books Publications.
2. Seurav Das, The Personality Developmentm, Saurav Sir's Publication.
3. Dr. A.P.J. Abdul Kalam, You are Unique, Punya Publications PVT Ltd.

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

Year: II

Subject Code: U18NCM301

Semester: III

Non-Major:1

Title: BUSINESS MANAGEMENT AND COMMUNICATION

Credits: 2

Max.Marks: 75

OBJECTIVES:	To enable the students to know management and impart skill in communication to draft business letters.
COURSE OUTCOME(S)	
CO1	To understand the management principles and functions
CO2	To perceive the knowledge in planning and organising
CO3	To understand the knowledge of leaders and their qualities.
CO4	To impart skills in communication and provide guideline for effective communication.
CO5	To seek knowledge about letters and became aware of drafting letters to various organization.

UNIT-I – INTRODUCTION TO MANAGEMENT

Management – Meaning – Nature – Levels of Management -Functions of Management -Henry fayol’s principles of Management;

UNIT-II - PLANNING

Planning – Meaning – Merits & Demerits of Planning - Steps in Planning - Organizing – Meaning – characteristics — Principles of organization.

UNIT-III – LEADERSHIP

Meaning– Importance-Leadership styles – Qualities of a Leader.

UNIT-IV - INTRODUCTION TO COMMUNICATION

Business Communication – Meaning - Importance – Media of Communication (Written, oral, face to face and visual communication) – Principles of an Effective Communication – Types of communication.

UNIT- V – BUSINESS LETTERS

Layout of a letter –Application for Situation - Letter of enquiry and complaint.

TEXT BOOK

1.Dr. C.B. Gupta, Business Management –Sultan Chand & Sons

Reference Books:

1. Rajendra Pal & J S Korlahali, Essentials of Business Communication.
2. Ramesh and Pattanchetti, Business Communication, R Chand & Co.
3. Jayashankar, Business Management –Margham Publications, Chennai.
4. Dr.N.Premavathy, Principles of Management, Sri Vishnu Publications, Chennai.

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

Year: II

Subject Code: U18MCM401

Semester: IV

Major: 9

Title: STREES MANAGEMENT

Credits: 4

Max.Marks: 75

OBJECTIVES:	To enable the students to know stress management and how to cope up the stress in their life
COURSE OUTCOME(S)	
CO1	The students will able to understand the stress management and its types.
CO2	They will able to know stress in their education and personal life.
CO3	Students to know the work place stress and life stress.
CO4	The students will also able to understand the rural and urban people's stress.
CO5	They will able to know the managing stress in the entire life.

UNIT – I INTRODUCTION TO STRESS

Meaning- Characteristics – Facts about stress – Types of Stress – Symptoms of Stress: Physical Symptoms – Mental Symptoms – Emotional Symptoms – Behavioural Symptoms.

UNIT – II STRESS IN LIFE

Stress among Students: Parental pressure – Deadlines of Assignments – Competition for Higher Grades and Perfomance – Ragging – Placement – Crush – Relationship with Teachers – Home sickness.

UNIT – III STRESS AT HOME AND WORK

Stress at Home: Marital Stress – Childlessness – Children – Interference of In-Laws – Neighbours– Extra –marital relations – Stress at Work: Stress at workplace – Top Stresses at work – Managing stress at work place.

UNIT – IV MONEY AND STRESS

Money and Stress – Stress caused by money – Stress in rural –urban People: Stress in rural people - Stress in urban People.

UNIT – V COPING MECHANISM OF STRESS

Time Management – Anger Management – Anger Management Techniques – Remedies for stress.

Text Book:

AlokChakrawal, PratibhaGoyal, Stress Management, Studera Press, New Delhi.

Reference Book

1. AlokChakrawal, PratibhaGoyal, Stress Management, Studera Press, New Delhi
2. S.S. Khanka, Organisational Behaviour, S.Chand & Co. Ltd, New Delhi.

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

Year: II
Major: 10
Credits: 4

Subject Code: U18MCM402
Title: CORPORATE LAW

Semester: IV
Max.Marks: 75

OBJECTIVES:	To gain comprehensive knowledge in Company Law.
COURSE OUTCOME(S)	
CO1	To understand the basic concepts of company
CO2	To learn about the formation of company
CO3	To know the prospectus in a elaborate manner
CO4	To learn about the members of company
CO5	To gain knowledge regarding the directors of the company

UNIT I – INTRODUCTION OF COMPANY

Meaning & Definition – Characteristics of a Company - Types of Companies - Distinction between Private and public company - Special privileges of a Private company.

UNIT II – FORMATION OF A COMPANY

Meaning – Stages in Formation of a company - Promotion – Functions of Promoter – Procedure for Registration and Incorporation – Certificate of Incorporation – Memorandum of Association – Contents of Memorandum of Association – Articles of Association – Contents of Articles of Association.

UNIT III – PROSPECTUS

Meaning – Legal rules relating to issue of Prospectus – Contents of Prospectus – Liability for Misleading Statements in Prospectus – Conditions for Rescission of Contract.

UNIT IV – MEMBERS OF A COMPANY

Meaning – Distinction between Members and Shareholders – Capacity to become a Member – Termination of Membership – Rights of Members – Liability of Members.

UNIT V – DIRECTORS OF A COMPANY & WINDING UP OF A COMPANY

Directors of a Company – Introduction – Director Identification Number – Appointment of First Directors – Appointment of Directors by Shareholders – Removal of Directors – Specific Powers of Directors – Liabilities of Directors – Winding up - Meaning - Methods of winding up.

Text Book:

1. P.P.S.Gogna, Company Law – S.Chand.

Reference Books:

1. N.D.Kapoor, Company Law – Sultan & Chand.
2. G.K. Kapoor, Company Law & Practice, Mittal books
3. Dr. N. Premavathy, Company Law – Sri Vishnu Publications.
4. Dr.M.RSreenivasan, Company Law – Margham Publications.

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

Year: II

Subject Code: U18MCM403

Semester: IV

Major: 11
Credits: 3

Title: BANKING LAW AND PRACTICE

Max.Marks: 75

OBJECTIVES:	To enlighten the students with the knowledge of banking laws and practice especially Banking Regulation Act and Negotiable Instruments Act.
COURSE OUTCOME(S)	
CO1	The students will be able to understand about the banker and customer relationship and also the duties and rights of a banker.
CO2	It provides through knowledge about special types of customer, principles of lending and also the problem of NPAs faced by banks.
CO3	They will be able to understand the basics and types of negotiable instruments and also the concept of crossing and endorsements.
CO4	They will be able to know the rights, duties and responsibilities of paying and collecting banker.
CO5	The students will be able to acquire the insights of Banking Regulation Act.

Unit – I: BANKER AND CUSTOMER RELATIONSHIP

Meaning - Banker - Duration Theory – Modern View – Banker Customer Relationship — Debtor and Creditor – Principal and Agent – Trustee and Beneficiary – Duties of a Banker – Honoring Customer’s Cheque – Secrecy – Rights of a Banker – Set-off – Lien – Appropriation.

Unit – II: BANK ACCOUNT AND LENDING

Opening of Bank Account – Special types of customers - Minor – Limited Company – Partnership Firm – Joint Account – Closing of Bank Account -Loans and Advances - Principles of sound lending – Precautions against unsecured lending – Three C’s - Types of securities — Life policy – Goods and Document of title to goods – Fixed Deposit Receipt – NPA – Causes – Measures to control NPAs.

Unit – III: NEGOTIABLE INSTRUMENTS

Definition - Characteristics - Types - Cheque, Bills of Exchange and Promissory Note, Holder and Holder in due course - Crossing - Meaning, Types of Crossing, General, Special - Endorsement- Definition, Kinds -Significance.

Unit – IV: PAYING AND COLLECTING BANKER

Payment of cheques – paying banker – duties of a paying banker – precautions to be taken by the paying banker – Payment in due course - statutory protection to the paying banker – refusal of payment of cheques.

Collection of cheques – collecting banker – meaning – capacity of the collecting banker – precautions to be taken by the collecting banker – statutory protection given to the collecting banker – negligence – duties and responsibilities of a collecting banker – procedure for collection.

Unit – V: BANKING REGULATION ACT AND BANKING OMBUDSMAN

Banking Regulation Act – Objectives - Capital Requirements - Licensing – RBI control over Loans and Advances of Commercial Banks – RBI Control over Banking Companies – Customer Grievances – Bank Ombudsman scheme.

Text Book:

1. B.Santhanam, Banking theory, Law and Practice – Margham Publications, Chennai.

Reference Books:

1. K.P.M.Sundaram and E.N.Sundaram, Modern Banking, Sultan Chand & Sons, New Delhi.
2. Shekhar&Shekhar, Banking and Financial System, Margham Publications, Chennai – 17.
3. Dr.S.Gurusamy, Banking Theory Law and Practice – Vijay Nicole Publications, Chennai.
4. Dr.V.Balu, Banking and Financial System, Sri Venkateswara Publications, Chennai.

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

Year: II
Major: 12
Credits: 3

Subject Code: U18MCM404
Title: BUSINESS STATISTICS AND OPERATION RESEARCH - II
Max. Marks: 75

OBJECTIVES:	To understand and apply statistical tools in Business.
COURSE OUTCOME(S)	
CO1	
CO2	
CO3	
CO4	
CO5	

UNIT-I: CORRELATION AND REGRESSION ANALYSIS

Correlation - Definition - Karl Pearson's Coefficient of Correlation - Rank Correlation- Concurrent Deviation Method - Regression Equations.

UNIT-II: INDEX NUMBERS

Index Number - Definition - Uses – Un-weighted Index Number Simple Aggregate Price Index, Simple Average of Price Relatives Index - Weighted Index - Laspeyre's, Paasche's, Dorbish and Bowley's - Marshall Edgeworth, Fishers Ideal Index - Time and Factor Reversal Test - Cost of Living Index.

UNIT-III: TIME SERIES ANALYSIS

Time Series - Definition and Uses – Components- Measurement of trends - Semi Average, Moving Average - Method of Least Squares–Measurement of Seasonal Variations- Simple Average Method.

UNIT-IV: SEQUENCING AND REPLACEMENT MODELS

Sequencing problem – Processing n jobs through two machines – Processing n jobs through three machines – Replacement of items whose efficiency deteriorates with time (Simple Problems)

UNIT-V: TRANSPORTATION AND ASSIGNMENT

Solution of Transportation Problems (IBFS) by using NWC, LCM and VAM – Solution of Assignment Models - Hungarian Method (Minimization and Maximization) Simple Problems.

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

Reference Books:

1. Dr. S.P. Gupta - Statistical Methods - Sultan Chand.
2. Dr. S.P. Gupta - Business Statistics & Operation Research - Sultan Chand.
3. R.S.N. Pillai & Bhagavathi – Statistics, S. Chand & Publications, New Delhi.
4. Business Statistics and Operations Research – S.P. Rajagopalan and R. Sattanathan.

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Syllabus for B.Com effective from the year 2018-2019**

Year: II
Skill Based: 2
Credits: 3

Subject Code: U18SCM401
Title: INDUSTRIAL ORGANIZATION

Semester: IV
Max.Marks: 75

OBJECTIVES:	To gain knowledge of the basic industrial structure and its working.
COURSE OUTCOME(S)	
CO1	Students able to understand importance of industry and its impact on economy
CO2	Students able to know different types of organization and their pros and cons.
CO3	Student able to enrich themselves in the field of plant location and plant layout.
CO4	Students able to understand importance of production planning and control.
CO5	Students able to understand the concept of material management and how to achieve economy in buying and storage cost.

UNIT – I: INTRODUCTION

Meaning of Industrial Organization – Industrial Revolution – Industrial Growth – Mass Production – Importance, Advantages, Limitations – Specialization – Division of Labour - Advantages and Disadvantages – Industrial growth in India – Major Industries in India – Current scenario.

UNIT – II: INDUSTRIAL OWNERSHIP

Sole Proprietorship – Features, Merits and Demerits – Partnership – Features, Merits and Demerits – Joint Stock Company – Features, Merits and Demerits.

UNIT – III: PLANT LOCATION AND LAYOUT

plant location – need for selection of location – factors influencing plant location – plant layout – definition, objectives, advantages, types – factors influencing plant layout.

UNIT – IV: PRODUCTION MANAGEMENT

Product design – Characteristics of good product design – Work Study – Motion Study – Time Study – Production Planning – Objectives.

UNIT – V: MATERIAL MANAGEMENT

Meaning, Objectives, Advantages, functions – Purchasing – types of Purchasing Policy – Store Keeping – Organization for stores management.

REFERENCE BOOKS:

1. L.Bethel, Atwater, Smith and Stackman, Industrial Organization Management, McGraw Hill.

2. Kimball & Kimball, Principles of Industrial Organization, McGraw Hill.

C.ABDUL HAKEEM COLLEGE (AUTONOMOUS), MELVISHARAM.

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

Year: II

Subject Code: U18NCM401

Semester: IV

Non-Major: 1
Credits: 2

Title: GENERAL COMMERCIAL KNOWLEDGE

Max. Marks: 75

OBJECTIVES:	To enable the students to gain basic knowledge of Trade, Commerce and Industry
COURSE OUTCOME(S)	
CO1	To understand basic concept of trade, commerce and industry
CO2	To glimpse the knowledge in different form of organization.
CO3	To learn about company and its workings
CO4	To impart knowledge in company management and administration.
CO5	To seek knowledge about Company Meetings, Minutes, Agenda, Quorum and Resolution.

UNIT-I - INTRODUCTION

Commerce, Trade, Industry – Meaning – Scope and Importance of Commerce – Economic Basis of Commerce.

UNIT-II – TYPES OF BUSINESS

Sole Trade – characteristics- advantages and disadvantage – Partnership - Features – Merits and Demerits - Co-operatives – Features – Types of co-operatives

UNIT-III – JOINT STOCK COMPANY

Joint Stock Company – Features – Memorandum and Articles – Contents – Prospectus and Contents.

UNIT-IV – MANAGEMENT OF COMPANY

Management of Joint Stock Company – Directors – Qualification, Appointment, Removal, Powers and Duties.

UNIT-V – COMPANY MEETINGS

Company Meetings – Types – Minutes – Agenda – Quorum – Resolution.

REFERENCE BOOKS:

1. Gosh and Bhutan, General Commercial Knowledge, Sultan Chand & Sons, New Delhi

2. J.C. Bahl&E.R.Dhongde, Elements of Commerce & Business Methods, New Book & Co., Mumbai
3. P.N. Reddy &S.S.Gulshan, Commerce – Principles & Practice, S. Chand & Co., New Delhi
4. J.C. Sinha &V.N.Mughali, A text book of Commerce, R. Chand & Co., New Delhi
5. K.L.Nagarajan, Vinayagam, Radhasamy and Vasudevan, Principles of Commerce and General Commercial Knowledge, S.Chand & Co., New Delhi.

**C.ABDUL HAKEEM COLLEGE (AUTONOMOUS), MELVISHARAM.
Syllabus for BCA effective from the year 2018-2019**

Year: II
Allied: 3
Credits: 4

Subject Code: U18ACM301
Title: FINANCIAL AND MANAGEMENT ACCOUNTING - I

Semester: III
Max. Marks: 75

OBJECTIVES:	To enable the students to gain basic knowledge of Financial and Management accounting
COURSE OUTCOME(S)	
CO1	To understand basic concept and conventions of accounting
CO2	To understand importance of final accounts to sole traders and partnership firms.
CO3	To learn about depreciation methods of fixed assets
CO4	The students will be able to understand the Due date of bills.
CO5	To acquire the knowledge about profitability of products.

UNIT-I - INTRODUCTION

Basic Accounting Concepts and Conventions- Groups interested in accounting- Accounting Equations – journal-Ledger- subsidiary Books- Trial Balance.

UNIT-II – FINAL ACCOUNTS

Final Accounts: Meaning- Preparation of Final Accounts- Trading, Profit and loss account and Preparation of Balance Sheet (with simple adjustment entries) – Distinction between trial balance & balance sheet.

UNIT-III – DEPRECIATION

Depreciation Accounting: Meaning of Depreciation – Methods of providing Depreciation- Methods - Original Cost – Diminishing Balance Method.

UNIT-IV – AVERAGE DUE DATE

Average Due Date: Meaning – Practical uses of average due date- basic problems in Average Due Date.

UNIT –V – MARGINAL COSTING

Introduction-definition of Marginal Costing- advantages and limitations of marginal cost – cost volume/profit analysis-fixed cost- variable cost-BEP-Margin of Safety.

Books for Reference:

1. Advance Accounts and Management Accounts – T.S.Reddy and Y.Hariprasath Reddy.
2. Advanced Accounts by Shukla.
3. Management Accounting – Manmohan and Goyal.
4. Financial Accounting – T.S.Reddy and A.Murthy.

Syllabus for BCA effective from the year 2018-2019

Year: II

Subject Code: U18ACM401

Semester: IV

Allied: 4

Title: FINANCIAL AND MANAGEMENT ACCOUNTING - I

Credits: 4

Max. Marks: 75

OBJECTIVES:	To enable the students to gain basic knowledge of Financial and Management accounting
COURSE OUTCOME(S)	
CO1	The students will acquire the knowledge Hire purchase system.
CO2	The students will able to understand departmental stores accounts.
CO3	The students will able to understand the different source of funds to the companies.
CO4	The students will able to understand flexible and cash budget may help in company for decision making.
CO5	The students will able to understand Capital budgeting of different types and its uses in investment decisions.

UNIT-I - HIRE PURCHASE SYSTEM

Hire Purchase System: Meaning and Legal Position- Accounting aspects- Complete Repossession (Simple Problems only).

UNIT-II – DEPARTMENTAL ACCOUNTS

Departmental Accounts: Basis for allocation of expenses- Inter departmental transfer at cost or selling price- treatment of expenses which cannot be allocated.

UNIT-III – FUND FLOW ANALYSIS

Fund Flow Analysis: Meaning and importance- difference between funds flow analysis and cash flow analysis- advantages & limitations of Fund flow statement- Computation of Working Capital and Fund flow Statement.

UNIT –IV – BUDGETARY CONTROL

Budget and Budgetary Control: Introduction-meaning-definition- objectives of budgetary control-difference between forecast and budget- budgeting and budgetary control- classification of budgets- Flexible and Cash Budget only.

UNIT-V - CAPITAL BUDGETING

Capital Budgeting: Introduction-Factor influencing capital Expenditure Decisions- Methods of Capital Budgeting- Payback Method-Accounting Rate of Return methods(ARR) - Net Present Value Method(NPV)- Profitability Index Method(PI)

Books for Reference:

1. Advance Accounts and Management Accounts – T.S.Reddy and Y.Hariprasath Reddy.
2. Advanced Accounts by Shukla.
3. Management Accounting – Manmohan and Goyal.
4. Financial Accounting – T.S.Reddy and A.Murthy.