

C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for B.Com., Commerce effective from the year 2020-2021

Year: III Year Subject Code: U18MCM501 Semester: V

Major - 13 Title: **ELEMENTS OF COST ACCOUNTING**

Credits: 4 Max. Marks. 75

OBJECTIVES	To provide the students with the basic knowledge of cost accounting, enable them to identify and classify the cost elements and prepare a cost sheet.
COURSE OUTCOME(S) After completing the course, the students shall be able to:	
CO1	Explain the concept of cost accounting and to distinguish it from financial accounting.
CO2	Describe the significant aspects of inventory control, methods of inventory control and to calculate the pricing of materials issues.
CO3	Determine the wages payable to labour under different plans and also compare the incentive methods.
CO4	Ascertain, allocate and apportion the overheads among various departments using different methods and Prepare a cost sheet.

UNIT – I: INTRODUCTION TO COST ACCOUNTING

Meaning and Definition – Objectives – Importance – Advantages and Limitations – Classification of Cost – Difference between Cost Accounting and Financial Accounting – Installation of Costing System – Cost Centre and Profit Centre.

#Difference between cost accounting and management accounting – Role of a cost accountant in Today's Economic Scenario. #

UNIT – II: MATERIAL COST

Meaning – Direct Material and Indirect Material – Material Control – Methods of Material or Inventory Control: Economic Ordering Quantity (EOQ), Fixation of Stock level and Inventory Turnover Ratio – Pricing of Material Issues: FIFO and LIFO Only.

#Pricing of Material Issues using FIFO, Simple Average and Weighted Average Methods. #

UNIT – III: LABOUR COST

Meaning – Importance – Objectives – Methods of Labour Remuneration – Time Rate and Piece rate System – Taylor's Differential Piece Rate – Merrick's Multiple or Differential Piece Rate System – Incentives - Methods of Incentives: Halsey and Rowan Plans Only – Labour Turnover.

Gantt's Task and Bonus Plan – Emerson's efficiency plan – Bedaux point premium system.

UNIT – IV: OVERHEADS

Meaning – Importance – Classification of Overheads – Allocation and Apportionment of Overheads – Primary Distribution of Overheads – Secondary Distribution of Overheads –

C. Abdul Hakeem College (Autonomous), Melvisharam.

Methods: Direct Reapportionment, Step Distribution and Repeated Distribution Method – Machine Hour Rate.

Secondary distribution of overheads using Simultaneous Equation Method and Trial and Error Method.

UNIT – V: COST SHEET

Meaning – Specimen of Cost Sheet – Preparation of Cost Sheet – Tenders and Quotations.

Reconciliation of Cost and Financial Account Profits.

NOTE: # SELF-STUDY TOPICS FOR ADVANCED LEARNERS. #

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

Text Book:

1. T.S.Reddy and Y.Hari Prasad Reddy, Cost Accounting – Margham Publications, Chennai.

Reference Books:

1. S.P.Jain and Narang – Cost Accounting – Kalyani Publishers, New Delhi
2. S.N.Maheswari – Principles of Cost Accounting – Sultan Chand & sons, New Delhi
3. S.P.Iyengar – Cost Accounting – Sultan Chand & Sons, New Delhi
4. A.Murthy and S. Gurusamy, Cost Accounting, Tata McGraw-Hill Publishing Company Ltd. New Delhi.

C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for B.Com., Commerce effective from the year 2020-2021

Year: III Year Subject Code: U18MCM502 Semester: V
Major - 14 Title: **PRACTICAL AUDITING**
Credits: 4 Max. Marks. 75

OBJECTIVES	To enable the students to understand the concepts and procedures in auditing
COURSE OUTCOMES After completing the course, the students shall be able to	
CO1	Identifying the objectives, audit programme and methodology of auditing.
CO2	Summarize the accounting knowledge and skills in Vouching and Exemplify the various assets and liabilities to evaluate overall business effectiveness
CO3	Generate the knowledge and skills to simulate auditors
CO4	Evaluate basic proficiency with an EDP auditing that is widely used in practice

UNIT-I:Introduction

Meaning and Definition of Auditing – Objectives of auditing- Advantages and limitations of auditing- Distinction between auditing and Accounting- Classification of Audit. Audit Programme: meaning – Objectives - Contents-Audit working papers - Importance.

Analysisi of Audit reports of corporate

UNIT-II: Internal control and Vouching

Internal control- Meaning- definition – Objectives- Importance- InternalCheck- Meaning- Objectives-Difference between internal control, internal check and internal auditing.

Vouching: Meaning and definition- Objectives – Important points to be considered in vouching- Vouching of cash transactions- Vouching of trade transactions

Types of Audit Reports

UNIT-III: Verification of Assets and liabilities and Valuation of Assets

Meaning and definition of verification- Objectives – Distinction between verification and valuation. Verification of assets – current assets and fixed assets. Verification of liabilities- Share capital, trade creditors, bills payable, outstanding expenses and contingent liabilities. Mode of valuation of fixed assets, floating assets, current assets and wasting assets

Audit Programme for Non- profit organisations

C. Abdul Hakeem College (Autonomous), Melvisharam.

UNIT-IV: Audit of Companies

Company Auditors- Qualification –Disqualification- appointments- removal and resignation of auditors- remuneration of auditors- Powers and duties of auditors- Liabilities of an auditors- Civil liabilities and criminal liabilities

Professional ethics and code of conduct for auditors

UNIT-V: Electronic Data Processing (EDP) – Auditing

EDP- Audit- Meaning- Features of Computer Assisted Audit Techniques (CAAT) – Documentation under CAAT- Approaches to audit under EDP Environment- Internal controls relating computerized information system- limitations of EDP Audit

Audit Procedures under EDP Environment

TEXT BOOK

1. B.N. Tandon, A handbook of practical auditing, Sultan Chand & Co, New Delhi.

NOTE: # Self study topic for advance learners

REFERENCE BOOKS

1. B.N. Tandon, Sudharsanam, Sundharabahu Practical auditing– S Chand & Co, New Delhi.
2. Sharma, Auditing, SahityaBhavan, Publications, Agra
3. Dr.N.Premavathy, Practical Auditing, Sri Vishnu Publications, Chennai.
4. S. Vengadamani, Practical Auditing, Margham Publications, Chennai.
5. Ethical Standards- ICAI- Institute of Chartered Accounts of India

C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for B.Com., Commerce effective from the year 2020-2021

Year: III Year Subject Code: U18MCM503 Semester: V

Major - 15 Title: **MARKETING MANAGEMENT**

Credits: 4 Max. Marks. 75

OBJECTIVE	To study and understand the concept of Marketing Management in the modern business world.
COURSE OUTCOMES After completing the course, the students shall be able to:	
CO1	To understand the marketing concepts, determinants and functions of marketing.
CO2	Marketing mix describes the tools that marketing use to create value for customers.
CO3	Pricing impact on value of products or services.
CO4	To understand the Promotion helps in creating brand awareness. With the help of various Media.

Unit –I Introduction

Marketing: Meaning – Definition – Objectives – Marketing Vs Selling – Evolution of marketing concepts – Factors determine of modern marketing concepts – Classification of Marketing - Functions of Marketing.

New thoughts in marketing

Unit –II Marketing Mix

Meaning – Elements of marketing mix – Factors affecting marketing mix. Product: meaning – New product development – Stages in development of new product – Product life cycle –Reasons for product failure.

Marketing system and marketing process – Determinants of introducing a new product#

Unit -III Pricing

Meaning – Objectives – Factors influencing pricing decisions – Types of Pricing – Approaches to pricing – Policies and Strategies.

Price fixation for new products – reactions to price changes

Unit- IV Promotion and Place

Sales promotion – Meaning – Objectives – Types of sales promotion – Personal selling –

C. Abdul Hakeem College (Autonomous), Melvisharam.

Advertising – Functions – Merits – Drawbacks. Channels of distribution: Meaning – Types – Factors influencing channels of distribution.

Middlemen – Classification of middlemen

Unit -V Recent Trends in Marketing

E-marketing – Role of social media in marketing – Consumer rights – Consumer Grievance Redressal.

Consumer protection act – E-marketing strategy#

Text books:

1. Dr. Radha – marketing management – C.B. Gupta
2. Dr. L. Natarajan – marketing management – Margham publication.

Note: # SELF STUDY TOPIC FOR ADVANCED LEARNERS ONLY #

Reference books

1. Principles of Marketing – Philip Kottler
2. Marketing Management – S.A. Sherlker

C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for B.Com., Commerce effective from the year 2020-2021

Year: III Year Subject Code: U18MCM504 Semester: V

Major - 16 Title: **DIRECT AND INDIRECT TAXES**

Credits: 4 Max. Marks. 75

OBJECTIVE	To impart knowledge of the basic principles underlying the important provision of Income Tax Law and to make the student to understand the computation of income from various heads and Indirect tax.
COURSE OUTCOMES	
After completing the course, the students shall be able to:	
CO1	Understand the basic concept of income tax and provisions
CO2	Calculate and categories income from salaries and House property
CO3	Identifying the income from business and profession.
CO4	To Study and Apply GST in Business concern.

UNIT-I Introduction

Income Tax Act 1961- Current Finance Act - Definitions – Assessee- Previous Year - Assessment Year – Income - Person – Residential status and Incidence of Tax- Exempted incomes

Objectives of taxation, Merits and Demerits of Direct taxes and Indirect taxes

UNIT-II Income from salary

Definition – Allowances - Perquisites – Profit in lieu of salary- Deduction – Computation of Income from salary.

Treatment of provident fund , Gratuity and Pension

UNIT-III Income from house property

Definition - Annual value – Self occupied – Let out – Determination of Annual value – Deduction u/s 24 – Computation of income from house property.

Charge on Annual value, Treatment of Unrealized rent

UNIT-IV Profits and Gains of Business and Profession

Profits and Gains of Business or Profession- Definitions – Chargeability – Admissible deductions - Inadmissible Expenses – Computation of Business income –Computation of Professional income.

Deduction u/s 30 to 37, Expenditure on Scientific Research, General deemed Profit

UNIT-V Basis of GST

Goods and Service Tax – Features of GST – Benefits fo GST Models of GST – Levy and Collection of GST.

C. Abdul Hakeem College (Autonomous), Melvisharam.

GST structure and GST Network

Reference Book:

1. H.C.Mehrotra : Income Tax Law and Accounts.
2. Bhagavathi Prasad : Income Tax Law and Practice.
- 3.Gaur and Narang : Income Tax Law & Practice – Kalyani Publishers.
- 4.T.S. Reddy :Income Tax Law & Practice – Margham Publications, Chennai

C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for B.Com., Commerce effective from the year 2020-2021

Year: III Year Subject Code: U18ECM501 Semester: V

Elective - 1 Title: **FUNDAMENTALS OF ENTREPRENEURSHIP
(ELECTIVE - I)**

Credits: 3 Max. Marks. 75

OBJECTIVES	To Encourage Students to Develop Entrepreneurial Skills
COURSE OUTCOMES	
After completing the course, the students shall be able to:	
CO1	To understand various concept, features, kinds and qualities of Entrepreneurship.
CO2	To know the need and problems of rural entrepreneurship and functions, challenges of faced by the women entrepreneurs and their scheme.
CO3	To determine the business ideas and firms of organisations for entrepreneurship.
CO4	To find the different sources of short-term and long term project finance and various incentives and subsidies available to the SSI units and for backward areas.

Unit- I INTRODUCTION TO ENTREPRENEURSHIP

Entrepreneurs: Meaning- Definition-Characteristics of Entrepreneur –Types of Entrepreneurs – Functions of an Entrepreneur – Qualities of Entrepreneur- Entrepreneurs Vs Manager – Entrepreneur Vs Intrapreneur – Role of Entrepreneur in the Economic Development.

#Successful Entrepreneurs - Case Studies.

Unit – II RURAL AND WOMEN ENTREPRENEURSHIP

Meaning - Need – Problems – Development of Rural Entrepreneurs – Women Entrepreneurship: Concept – Functions – Challenges for women entrepreneurship – Schemes for Women Entrepreneurs - Role of SHGs in women entrepreneurship in rural area.

#Successful Women Entrepreneurs – Case Studies.

Unit – III SELECTION OF ORGANISATION

Establishing an Enterprise: Generation of Business Idea – Sole Proprietorship – Features – Advantages – Disadvantages – Partnership Firm – Features – Advantages – Disadvantages – Limited Liability Partnership - Features - Advantages – Disadvantages - Location of the Enterprises.

C. Abdul Hakeem College (Autonomous), Melvisharam.
#Business Model of Leather Industry – Case Studies.

Unit – IV PROJECT FINANCE

Sources of Short term Finance: Trade Credit – Cash Credit – Advance by Customers – Accrual Account – Short term public deposit – Overdraft – Discounting of Bills – Short term loan -
Sources of Long term Finance: Shares – Debentures – Public Deposit – Long term loans – Retained Earnings.

#New Sources of finance for Entrepreneurs in India.

Unit – V INCENTIVES AND SUBSIDIES

Meaning of Incentives and Subsidies – Need – Problems – Incentives for Development of Backward Areas – Incentives for SSI units in Backward Areas – Incentives and Subsidies from State and Central Government to SSI Units – Taxation benefits to SSI Units.

#Schemes for Skill Development and Training for New Entrepreneurs.

Text Book:

Gupta C.B and Srinivasan N.P, Entrepreneurial Development, Sultan Chand & Sons, New Delhi.

NOTE: # SELF-STUDY TOPICS FOR ADVANCED LEARNERS. #

Reference Book:

1. S.S. Khanka, Entrepreneurial Development, S. Chand & Co, New Delhi.
2. Vasant Desai, Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, Mumbai.
3. Saravanavel .P, Entrepreneurial Development, Ess Pee Kay Publishing House, Chennai.
4. Vijayshree P.T and Alagammai M, Small Business Management, Margham Publication, Chennai.
5. Dr.Radha, Entrepreneurial Development, Prasanna Publication, Chennai.

C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for B.Com., Commerce effective from the year 2020-2021

Year: III Year Subject Code: U18SCMP51 Semester: V

Skilled
Based - 3

Title: **PRACTICAL - I MICROSOFT OFFICE LAB (SBS - III)**

Credits: 2

Max. Marks. 75

MS-WORD & MS-POWERPOINT LAB

Instruction Hours/Week: 3

Course Outcome(s)

At the end of this course, Students will be able to:

MS-WORD:

- CO1** Indicate the names and functions of the word interface components.
- CO2** Create, edit, save, and print documents to include documents with lists and tables
- CO3** Manipulate documents using functions such as find and replace; cut, copy, paste.

MS-POWERPOINT

- CO4** Identify the names and functions of the PowerPoint interface.
- CO5** Create and manipulate simple slide shows with outlines and notes.
- CO6** Create slide presentations that include text, graphics, animation, and transitions

MS-WORD

- 1. Creation of new documents by performing editing, Cut, Copy, Paste,
 - 1. Bullets and Numbering, Find & Replace.
- 2. Text Formatting: Bold, Italic, Underline, Text Alignment, Font Color, Style,
- 3. Font size, Text Effects.
- 4. Line Spacing, Page Margin, Custom Margin, Sorting, Indenting, Word Art.
- 5. Header and Footer, Subscript, Superscript, Water Mark, Page Numbers,
- 6. Pages fill.
- 6. Spelling and Grammar, Hyperlink, Symbols, Text Direction, Import and Export Information, inserting Cover page
- 7. Table Creation, Borders and Shading, Merging, Splitting a cell in a Table

C. Abdul Hakeem College (Autonomous), Melvisharam.

8. Creating Mail Merge by Typing a Letter.
9. Creating Letter Head and Logo Insertion.
10. Creating Newspaper Format and Newspaper Advertisement.
11. Designing of Application template.

MS POWERPOINT

1. PPT Orientation, Slide Layouts, Inserting Text, Word Art, Formatting Text, Bullets and Numbering, Auto Shapes, Lines and Arrows
2. Inserting Slide Number, Date, Title and Slide Show
3. Inserting Different Design Template in to a Slide
4. Inserting Image, Audio, and Video
5. Cropping of Image and Removal of Image Background
6. Grouping and Ungrouping of Objects
7. Inserting Screenshot of Word in to a New Slide
8. Creating Transition and Animation Effects
9. Insertion of Shapes Formatting, and Shapes Effects and Filling.
10. Creating Screening Record and Insert in to a New Slide

C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for B.Com., Commerce effective from the year 2020-2021

Year: III Year Subject Code: U18EINP51 Semester: V

Internship Title: **INTERNSHIP TRAINING**

Credits: 2 Max. Marks. 75

Objectives: Internships are educational and career development opportunities, providing practical experience in a field or discipline.	
Course Outcome : At the end of the course, the student can able to	
CO1	Apply knowledge of theoretical concepts, tools and resources on the project.
CO2	Analyze and solve complex problems in order to reach substantiated conclusions.

Instructions for Internships

1. Internship –

- a. Internship with Industry/ Govt. / NGO/ PSU/ Any Micro/Small/Medium enterprise/ Online Internship
- b. Inter/Intra Institutional Activities – Inter/ Intra Institutional Workshop/ Training/ Working for consultancy/ research project

2. Suggested Periods – During summer vacation after 4th semester.

3. Duration – 2 Weeks

4. Proposed document to be submitted as evidence – Internship Report and Certificate

Internship Report:

After completion of Internship, the student should prepare a comprehensive report to indicate what he has observed and learnt in the training period. The student may contact Industrial Supervisor/ Faculty Mentor for assigning special topics and problems and should prepare the final report on the assigned topics. Daily diary will also help to a great extent in writing the industrial report since much of the information has already been incorporated by the student into the daily diary. The training report should be signed by the Internship Supervisor and Faculty Mentor.

5. Evaluation Method – Viva-voce Examination by the Faculty mentor and Faculty from other department.

Internal: 25 marks (For attendance)

External: 75 Marks (Internship report)

C. Abdul Hakeem College (Autonomous), Melvisharam.

The Internship report will be evaluated on the basis of following criteria:

- i. Originality **(15)**.
- ii. Adequacy and purposeful write-up **(15)**.
- iii. Organization, format, drawings, sketches, style, language etc **(15)**.
- iv. Variety and relevance of learning experience **(15)**.
- v. Practical applications, relationships with basic theory and concepts taught in the course **(15)**.

Note: Internships may be full-time or part-time; it should be full-time in the summer vacation and part-time during the academic session.

C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for B.Com., Commerce effective from the year 2020-2021

Year: III Year Subject Code: U18MCM601 Semester: VI

Major - 18 Title: **METHODS OF COSTING**

Credits: 5 Max. Marks. 75

OBJECTIVES	To provide the students with the knowledge of various cost accounting methods and techniques used in different industries.
COURSE OUTCOME(S) After completing the course, the students shall be able to:	
CO1	Explain the concept of job and batch costing, differentiate them and also prepare the cost of various processes using process costing.
CO2	Determine the work certified and uncertified and to prepare contract account.
CO3	Compute the cost of transport and also prepare operating cost sheet.
CO4	Describe the standard costing concept and calculate the material and labour variances.

Unit – I: JOB AND BATCH COSTING

Meaning – Features – Objectives – Essentials – Merits and Demerits of Job Costing – Distinction between Job Costing and Contract Costing – Difference between Job Costing and Process Costing - Batch Costing – Meaning and Definition. **(Theory Only)**

Preparation of Job Cost Sheet and Economic Batch Quantity.

Unit – II: PROCESS COSTING

Meaning – Features – Advantages and Disadvantages – Process Account - Process Losses: Normal Loss, Abnormal Loss and Abnormal Gain Accounts.

Work-in-Progress and Equivalent Production and Inter process Profits.

Unit – III: CONTRACT COSTING

Meaning and Definition – Features – Contract Account – Completed Contract – Incomplete Contract – Work Certified and Work Uncertified – Continuous Contract.

Contract Account with Balance Sheet.

Unit – IV: OPERATING COSTING

Operating Costing (Transport Costing) – Meaning – Importance – Preparation of Operating Cost Sheet.

Services Costing with reference to Hospitals and Educational Institutions.

Unit – V: STANDARD COSTING

Meaning – Advantages and Limitations – Analysis of Variance – Computation of Material and Labour Variances (Simple Problems Only).

Overheads and Sales Variance Analysis.

C. Abdul Hakeem College (Autonomous), Melvisharam.

NOTE: # SELF-STUDY TOPICS FOR ADVANCED LEARNERS. #

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

Text Book:

1. S.P.Jain and Narang – Cost Accounting – Kalyani Publishers, New Delhi

Reference Books:

1. T.S.Reddy and Y.Hari Prasad Reddy, Cost Accounting – Margham Publications, Chennai.
2. S.N.Maheswari – Principles of Cost Accounting – Sultan Chand & sons, New Delhi.
3. S.P.Iyengar – Cost Accounting – Sultan Chand & Sons, New Delhi.
4. A.Murthy and S. Gurusamy, Cost Accounting, Tata McGraw-Hill Publishing Company Ltd.
New Delhi.

C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for B.Com., Commerce effective from the year 2020-2021

Year: III Year Subject Code: U18MCM602 Semester: VI

Major - 19 Title: **ACCOUNTING FOR MANAGERIAL DECISIONS**

Credits: 5 Max. Marks. 75

OBJECTIVES	To familiarize the students regarding various services provided to the management by the use of management accounting for Decision Making.
COURSE OUTCOMES After completing the course, the students shall be able to:	
CO1	Basic understanding of Management Accounting.
CO2	Preparation of Fund Flow Statement.
CO3	Preparation of Cash Flow Statement.
CO4	Calculation of Marginal Costing and Preparation of Budgets.

UNIT- INTRODUCTION

Management Accounting- Meaning - Objectives- Scope – Functions - Advantages and Limitations - Distinction between Management Accounting and Cost Accounting - Tools and Techniques of Management Accounting (**Theory Only**).

Difference between Management Accounting & Financial Accounting & Management Accounting Process#

UNIT-II FUND FLOW ANALYSIS

Meaning – Definition - Benefits and limitations - Difference between Fund Flow and Balance sheet - Schedule of Changes in Working Capital - Fund Flow Statement.

Fund Flow Statement with issue of bonus shares & Fund Flow Statement with redrafted Balance Sheet

UNIT-III CASH FLOW ANALYSIS

Cash Flow - Meaning and definition - Uses of Cash Flow - Difference between Fund Flow and Cash Flow - Calculation of Cash from operations - Cash Flow Statements- Cash Flow Statement as per AAS3 (Indirect Method Only)

Preparation of Cash Flow Statement using Direct Method#

UNIT-IV MARGINAL COSTING

Meaning and definition - P/V Ratio - Contribution- Break Even Point - Margin of Safety. Application of Marginal Costing in Decision Making - Determination of Sales mix - Make or Buy - Export order only.

Role of Key Factors in Marginal Costing- Continue or Discontinue decision- Exploring New markets#

C. Abdul Hakeem College (Autonomous), Melvisharam.

UNIT-V BUDGETING AND BUDGETARY CONTROL

Definition - Objectives- Essentials - Merits and Demerits - Preparation of Cash Budget and Flexible Budget only.

Materials Purchase Budget - Production Budget and Sales Overhead Budget#

Text Book:

T.S. Reddy and Hari Prasad Reddy, Management Accounting, Margham publication, Chennai.

NOTE: # SELF-STUDY TOPICS FOR ADVANCED LEARNERS. #

Ref Book:

R.S.N.Pillai Bagavathi, Management Accounting, S Chand, New Delhi.

Madhu Vij, Management Accounting, Excel Books, New Delhi.

C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for B.Com., Commerce effective from the year 2020-2021

Year: III Year Subject Code: U18MCM603 Semester: VI

Major - 20 Title: **INCOME TAX LAW AND PRACTICE**

Credits: 5 Max. Marks. 75

OBJECTIVE	To impart knowledge of the important provision of Income Tax Law and to make the student to understand the computation of income from various heads and Indirect tax and Tax Liability.
COURSE OUTCOMES	
After completing the course, the students shall be able to:	
CO1	Classify and compute the concept of capital gain and other sources.
CO2	Interpret and practice the concept of different sources of income
CO3	Illustrate aggregation of income and set off and carry forward of losses.
CO4	Understand the concept of Assessment and E- filing

UNIT-I CAPITAL GAINS

Capital Gains - Definition of Capital Assets - Kinds of Capital Assets – Transfer – Computation of income from Capital Gains.

Transaction not regarded as Transfer, Indexation, Deduction

UNIT-II INCOME FROM OTHER SOURCES

Income from other Sources - Expenses deductible - Bond Washing Transactions - Computation of Income from other Sources.

what is not included in dividend, Different kinds of Securities, Casual Income

UNIT-III AGGREGATION OF INCOME

Aggregation of Income - Deemed Incomes - Set off and Carry forward of Losses

Scheme of set-off, and carry forward and set-off, Rules regarding casual losses

UNIT-IV COMPUTATION OF TOTAL INCOME

Deductions from Gross Total Income (For individuals only) - Computation of total income and tax liability.

Deduction in Respect of positive incomes, Gross qualifying amount, Deduction u/s 80c to 80u

UNIT-V Assessment and E- Filing

Meaning – PAN - Types of Return – Types of Assessment – E-filing – E- filing Process.

E- Filing, process till assessment

C. Abdul Hakeem College (Autonomous), Melvisharam.

Books for Reference:

- 1.H.C.Mehrotra : Income Tax Law and Accounts.
- 2.Bhagavathi Prasad : Income Tax Law and Practice.
- 3.Gaur and Narang : Income Tax Law & Practice – Kalyani Publishers
- 4.T.S. Reddy :Income Tax Law & Practice – Margham Publications, Chennai.

C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for B.Com., Commerce effective from the year 2020-2021

Year: III Year Subject Code: U18ECM601 Semester: VI

Elective - 2 Title: **ACCOUNTING FOR FINANCIAL DECISION
(ELECTIVE - II)**

Credits: 3 Max. Marks. 75

OBJECTIVES	To provide a detailed into the Financial Management and to enable the Students to learn the basic function, Principle and Concepts of Financial Management.
COURSE OUTCOMES	
CO1	To Gain Key content Knowledge in the theory of Financial Management and understand the various sources of Finance
CO2	To measure the Capital Structure decision in Debt and equity is the firm.
CO3	The Capital budgeting is the Planning process used to determine whether an Organization Long Term Investment
CO4	To Understand how sensitivity analysis and simulation may be used to areas risk of a Capital Budgeting. And concept of dividend policy and different types of leverage.

Unit –I Introduction

Meaning – Definition – Objective – Nature and Importance – Functions – Advantages and Limitations – Scope – Role of Finance Manager – Methods and Sources of Raising Finance – Changing Scenario of Financial Management as Index. **(Theory Only)**

Methods and Tools of Financial Management- Changing Scenario of Financial Management in India

Unit –II Capital Structure

Meaning – Definition – Objective – Differences between Capital Structure and Capitalization – Optimum Capital Structure – Characteristic - Appropriate Capital Structure – Factors determining Capital Structure – Theories of Capital Structure. **(Theory Only)**

Cost Retained Earnings – Cost of Equity Capital – Marginal Cost of Dividend

Unit – III Capital Budgeting

Meaning – Definition – Features – Objectives – Evaluation of Capital Budgeting - Purpose – Payback Period – Average Rate of Return – Net Present value – IRR – Profitability Index.

Inflation in Capital Budgeting- Methods of Ranking of Projects- Risk Analysis in Capital Budgeting

C. Abdul Hakeem College (Autonomous), Melvisharam.

Unit- IV Working Capital Management

Meaning – Definition – Objectives – Importance – Limitations – Types of Working Capital – Gross Working Capital – Net Working Capital – Sources of Working Capital – Determinants of Working Capital – Working Capital.

Significance of Working Capital –Estimation of Working Capital- Regulation of Bank Credit

Unit –V Dividend Policy and Leverage

Meaning – Definition – Objectives – Dividend Theories – Walter model – Garden model – M.M. Theory – Leverage – Types – Operating Leverage – Financial Leverage and Combined Leverages.

Nature of Dividend Policy – Factors Determining Dividend Policy- Modigliani Miller

Weightage of Marks: **Problem -60% and Theory 40%**

Text Book:

1. **Dr. A Murthy, Financial Management- Margham Publication, Chennai.**

Note: # SELF STUDY TOPIC FOR ADVANCED LEARNERS ONLY #

Reference Books:

1. **I.M.Pandey , Financial Management – Vikas Publication House.**
2. **S.N. Maheswari, Financial Management –Sultan Chand & Sons.**

C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for B.Com., Commerce effective from the year 2020-2021

Year: III Year Subject Code: U18ECM602 Semester: VI

Elective - 3 Title: **HUMAN RESOURCE MANAGEMENT**

(ELECTIVE - III)

Credits: 3 Max. Marks. 75

OBJECTIVE	To provide the students with the knowledge of human resource management practice and policies in the industrial organisation
COURSE OUTCOMES After completing the course, the students shall be able to	
CO1	Exemplify the concept and HRM competencies of HR managers and learn job analysis process
CO2	Generate employee through training and development programs
CO3	Evaluate and Assess the Performance management program
CO4	Execute job evaluation and Employee compensation

Unit - I Human Resource Management

Introduction- Meaning of HRM- Nature - Importance - Objectives – Functions - - HRM as a Profession- Recent trends in HRM- Competencies of HR manager

Impediment to the progress of HRM and measures to speed up growth

Unit - II Procurement of Human Resource

Meaning -Human resource planning- Importance of human resource planning- Steps in Human resource planning - Job analysis- Job description and job specification-Recruitment –definition- sources of recruitment- Selection- meaning- Steps in selection process

Recent trends in job designing and competency mapping

Unit - III Human resource training and development #

Meaning - Definition –Need - Benefits of training- Identification of training need- Training methods- Evaluating training effectiveness - Development – Difference between training and development- Methods of Development.

Career planning and succession planning

C. Abdul Hakeem College (Autonomous), Melvisharam.

Unit - IV Performance Appraisal & Promotion

Meaning- definition - Objectives – methods of performance appraisal-Benefits and limitation of performance appraisal. Promotion- meaning- Purpose of Promotion - Basis for Promotion. Transfer- meaning- Characteristic of transfer effective transfer policy- Reason for transfer

Performance criteria for executives

Unit-5 Evaluation and Compensation

Job evaluation- meaning- significance- methods – Compensation- meaning- Objectives – Factors influencing wage and salary administration- Components of wage and salary- Incentives – types – fringe benefits.

Executive compensation and employee stock option plans

TEXT BOOK

1. Dr. C.D Balaji- Human resource management, Margham Publications, Chennai

NOTE: # Self study topic for advance learners

Reference

1. Dr. C.B. Gupta – Human Resource Management, Sultan Chand & Sons, New Delhi.
2. Rosy & Joshi – Human Resource Management – Kalyani Publisher, Ludhiana.
3. Beumont P.B. - Human Resource Management – Key Concepts & Skills – Sage Publication, New Delhi.
4. John & Kussells – Human Resource Management – Macmillan, New York.
5. Dr. P.K.S. Menon – Human Resource Management and Organization Behaviour – Himalaya Publishing House, New Delhi.

C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for B.Com., Commerce effective from the year 2020-2021

Year: III Year Subject Code: U18SCMP61 Semester: VI

Skilled
Based - 4 Title: **PRACTICAL - II MICROSOFT OFFICE AND ADOBE
PHOTOSHOP LAB (SBS - IV)**

Credits: 2 Max. Marks. 75

MS-EXCEL & ADOBE PHOTOSHOP LAB

Instruction Hours/Week: 3

Course Outcomes

At the end of this course, Students will be able to

MS-EXCEL

CO1 Construct formulas, including the use of built-in functions, and relative and absolute references.

CO2 Examine spreadsheet concepts and explore its environment.

CO3 Modify a workbook, to add charts and Graphics

ADOBE PHOTOSHOP

CO4 Use basic selection tools and edge refinement.

CO5 Isolate and edit parts of an image.

CO6 Manipulate layers through ordering, positioning, scaling, rotation and adjustments.

MS EXCEL

1. Formulas and Functions

- a) Prepare a Worksheet showing the monthly sales of a company in different branch offices [Showing Total Sales, Average Sales].
- b) Prepare a Statement for preparing Result of 10 students in 5 subjects (using formula to get Distinction, I Class, II Class and Fail under Result column against each student).

2. Operations on the sheets

- a) Finding, deleting and adding records, formatting columns, row height.
- b) Merging, splitting columns and Connecting the Worksheets and enter the data.

C. Abdul Hakeem College (Autonomous), Melvisharam.

3. Creating a Chart

- a) Create a chart for comparing the monthly sales of a company in different branch offices.
 - b) Working on Different Types of Charts in a Worksheet
4. Sorting Data, Filtering Data and creation of Pivot tables.
5. Creation of Data Validation, Protection and Exporting

ADOBE PHOTOSHOP

- 1. Creation of Passport Size photo [Color / Grayscale]
- 2. Creation of Visiting Cards for Business
- 3. Creation of College Student Identity Card
- 4. Prepare a Cover Page For The Book In Your Subject Area.
- 5. Working with Blur Image, Contrast, and Image size reducer
- 6. Creation of Banner for Department National Seminar
- 7. Creation of Tri Folded Pamphlet for Department Seminar.